

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO**

**AUDIT REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2016**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountants**





# Dave Yost • Auditor of State

City Council  
City of Warrensville Heights  
4301 Warrensville Center Road  
Warrensville Heights, Ohio 44128

We have reviewed the *Independant Auditor's Report* of the City of Warrensville Heights, Cuyahoga County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2016 through December 31, 2016. 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 Warrensville Heights is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

August 25, 2017

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**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	Under Separate Cover
Comprehensive Annual Financial Report	Under Separate Cover
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Schedule of Findings and Responses	3
Schedule of Prior Findings and Recommendations	4

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

*Certified Public Accountants*

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*Garfield Hts., Ohio 44125*

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

To the Members of City Council  
City of Warrensville Heights  
Warrensville Heights, Ohio

The Honorable Dave Yost  
Auditor of State  
State of Ohio

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Warrensville Heights, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 16, 2017, wherein the Ohio Police and Fire Pension (OP&F) had made a revision to the total net pension liability based on the census file provided to its actuary. In addition, the City understated special assessment receivable and notes payable. The City has restated its December 31, 2015 net position and governmental fund balances as a result.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we considered a material weakness as item **2016-001**.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

### ***City's Response to Findings***

The City's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 16, 2017



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
SCHEDULE OF FINDINGS AND RESPONSES  
DECEMBER 31, 2016**

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**Finding Number 2016-001 - Material Weakness - Financial Reporting**

Statement of Condition

The City understated special assessment receivables and notes payable on the basic financial statements as follows:

Governmental Activities - Special Assessment Receivable	\$ 898,100
General Obligation Bond Retirement - Notes Payable	1,715,919

The restatement for special assessments had no effect on fund balance, but governmental activities net position increased by \$898,100. The restatement for notes payable decreased fund balance by \$1,715,919, but had no impact on the governmental activities net position.

In addition, revenue for the SIB Loan Repayment Special Revenue Fund was recorded as intergovernmental rather than hotel taxes in the amount of \$334,721. The revenue was received from the lodging tax that is imposed by and paid to the City. An adjustment was made to the basic financial statements. There were other immaterial audit adjustments that were identified through the audit.

The ODOT SIB Loan Fund budgetary schedule was omitted from the basic financial statements.

Cause/Effect

The calculation of the special assessment receivable and the recording of the notes payable was understated. The fund financial statements had a reclassification of the hotel tax revenue from intergovernmental revenue.

Recommendation

To enhance controls over the accurate recording of special assessment receivables, notes payable, and financial statement reporting, we recommend that a more thorough review of special assessments that are certified to the County, along with any associated debt, be performed to ensure proper inclusion of all correct information. We also recommend that debt agreements be reviewed to determine the type of debt that is being borrowed, and review the financial statement package for accuracy.

**City's Response**

The City made a change in the firm that prepares its annual financial report for fiscal year 2016 to ensure accuracy and timeliness of its financial reporting. The revenues from the hotel/motel tax were recorded correctly in the general ledger but were mis-classified on the financial statements. The City has implemented procedures to ensure this does not occur in the future.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
SCHEDULE OF PRIOR FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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The prior issued audit report, as of December 31, 2015, included material noncompliance citations.

<u>Number</u>	<u>Finding Summary</u>	<u>Status</u>	<u>Additional Information</u>
2015-001	Financial Reporting	Not Corrected	Reissued as Finding 2016-001

Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

CITY OF WARRENSVILLE HEIGHTS  
OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2016



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2016**

***James G. Zupka, CPA, Inc.***  
**Certified Public Accountant**

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## **INTRODUCTORY SECTION**





**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 TABLE OF CONTENTS**

---

**I. Introductory Section**

Table of Contents .....	i
Letter of Transmittal .....	v
Organizational Chart-Departments .....	xii
GFOA Certificate of Achievement .....	xiii
City of Warrensville Heights Elected Officials .....	xiv

**II. Financial Section**

Independent Auditor’s Report.....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	17
Reconciliation of Total Governmental Fund Balances To Net Position of Governmental Activities .....	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund.....	21
Ohio Department of Transportation State Infrastructure Bank Loan Fund .....	22
Statement of Fiduciary Net Position – Fiduciary Fund .....	23
Notes to the Basic Financial Statements .....	25
Required Supplementary Information:	
Schedule of the City’s Proportionate Share of the Net Pension Liability.....	73-74

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 TABLE OF CONTENTS**

**II. Financial Section (continued)**

Schedule of the City’s Contributions.....	75-76
Notes to Required Supplementary Information.....	77

Combining Statements and Individual Fund Schedules:

Combining Statements: Non-Major Governmental Funds:

Fund Descriptions .....	79
Combining Balance Sheet – Non-Major Governmental Funds .....	84
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Governmental Funds .....	85
Combining Balance Sheet – Non-Major Special Revenue Funds .....	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Special Revenue Funds .....	93
Combining Balance Sheet – Non-Major Capital Project Funds .....	100
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-Major Capital Project Funds .....	102

Combining Statements – Agency Funds:

Fund Descriptions .....	104
Combining Statement of Changes in Assets and Liabilities Agency Funds .....	105

Individual Fund Schedules of Revenues, Expenditures and Changes in Fund  
Balances – Budget (Non-GAAP Basis) and Actual:

Major and Non-Major Funds:

General Fund.....	107
General Obligation Bond Retirement Fund .....	111
Street Construction, Repair, and Maintenance Fund .....	112
State Highway Fund.....	113
Police Salary and Equipment Fund.....	114
Fire Salary and Equipment Fund .....	115
Street Lighting Fund .....	116
Building Levy Fund .....	117

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 TABLE OF CONTENTS**

---

**III. Financial Section (continued)**

Fire Pension Fund .....	118
Police Pension Fund.....	119
DARE Grant Fund .....	120
Master Plan Grant Fund .....	121
Bureau of Justice Grant Fund .....	122
Community Development Block Grant Fund .....	123
Law Enforcement Trust Fund .....	124
Juvenile Diversion Program Fund .....	125
Fire Department Child Safety Grant Fund.....	126
EMS Computer Grant Fund.....	127
EMS Training and Equipment Grant Fund.....	128
Local Law Enforcement Block Grant Fund.....	129
Sidewalk Replacement .....	130
COPS Grant Fund .....	131
FEMA Grant Fund .....	132
Cleveland Browns Foundation Fund .....	133
CRA Monitoring Fee Fund .....	134
Cleveland Foundation Fund.....	135
Economic Development Stimulus Grant Fund .....	136
Grass Refuse Fund .....	137
Homeland Security Grant Fund .....	138
Civic Center Park Restoration Fund .....	139
G.R.E.A.T. Grant Fund.....	140
Fire Reporting Grant Fund.....	141
2008 G.R.E.A.T. Grant Fund.....	142
Warrensville Heights Occupancy Program Fund .....	143
Residential Demolition Fund .....	144
Community Recycling Grant Fund .....	145
Continuing Professional Training Program Fund .....	146
Ohio Bureau Workers Compensation Intervention Grant Fund .....	147
Ohio Department of Aging Grant Fund.....	148
Ohio Department of Aging Grant 2016-2017 Fund.....	149
State Infrastructure Bank Loan Repayment Fund.....	150
Street Improvement Fund .....	151
Information Technology System Fund .....	152
Land Acquisition Fund .....	153
Emery Woods Project Fund.....	154
Town Center Project Fund.....	155
Generators Fund.....	156
Cinema Park Fund .....	157
City Hall Boiler Replacement Fund .....	158

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 TABLE OF CONTENTS**

---

**IV. Statistical Section**

Contents .....	S1
Net Position by Component – Last Ten Fiscal Years .....	S2
Changes in Net Position– Last Ten Fiscal Years.....	S3
Fund Balances, Governmental Funds – Last Ten Fiscal Years .....	S5
Changes in Fund Balances, Governmental Funds – Last Ten Fiscal Years .....	S6
Assessed Valuations and Estimated True Values – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – (Per \$1,000 of Assessed Valuation) – Last Ten Years .....	S10
Property Tax Levies and Collections – Last Ten Years .....	S11
Principal Taxpayers – Real Estate Tax – 2016 and 2007 .....	S12
Municipal Income Tax Revenues by Source – Last Ten Years .....	S13
Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years .....	S14
Ratio of General Obligation Bonded Debt to Estimated Actual Value or Taxable Property and Bonded Debt Per Capita – Last Ten Years.....	S15
Legal Debt Margin – Last Ten Fiscal Years.....	S16
Computation of Direct and Overlapping Debt.....	S18
Principal Taxpayers– 2016 and 2007.....	S19
Demographic and Economic Statistics – Last Ten Years .....	S20
Operating Indicators by Function/Program – Last Ten Years .....	S21
Capital Assets Statistics by Function/Program – Last Ten Years .....	S24
Full Time Equivalent City Governmental Employees by Function/Program – Last Ten Years .....	S25



# City of Warrensville Heights

4301 Warrensville Center Road  
Warrensville Heights, Ohio 44128  
(216) 587-6500

**Bradley D. Sellers**  
Mayor

**Rubin K. Moultrie, CPA**  
Finance Director

June 16, 2017

Honorable Members of City Council  
and Citizens of Warrensville Heights  
Warrensville Heights, Ohio 44128

We are pleased to submit the *Comprehensive Annual Financial Report of the City of Warrensville Heights* for the year end of December 31, 2016. This report enables the City to comply with the Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis. It is also in compliance with the Ohio Revised Code Section 117.38, which requires the cities that are reporting on a GAAP basis to file unaudited basic financial statements with the Auditor of State within 150 days after fiscal year end. This report is submitted to satisfy that requirement.

Management assumes full responsibility for both the completeness and reliability of the information contained within this report, based upon a comprehensive framework of internal controls that has been established for this purpose. The cost of internal controls should not exceed anticipated benefits, therefore, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

James G. Zupka, C.P.A., Inc., a CPA firm, has issued an unmodified (“clean”) opinion on the City of Warrensville Heights’ financial statements for the year end of December 31, 2016. The Independent Auditor’s Report is located at the front of the financial section of this report.

Management’s Discussion and Analysis (MD&A) immediately follows the Independent Auditor’s Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal, and should be read in conjunction with it as a document of reference.

## **The City and Form of Government**

The City of Warrensville Heights, Ohio is located in the southeast portion of Cuyahoga County, eight miles from downtown Cleveland. The City was incorporated as a village in 1927, and became a city in 1960. The City has 13,542 residents (10.4% less than 2000 data) according to the 2010 data from the United States Census Bureau.

The City is in the Cleveland Primary Metropolitan Statistical Area, which is comprised of the six counties of Ashtabula, Cuyahoga, Geauga, Lake, Lorain and Medina. The City is also in the Cleveland-Akron-Lorain Consolidated Metropolitan Statistical Area which is the 11th most populous in the country.

The City operates under, and is governed by, its Charter which was adopted in 1958 by its voters, and was last amended in 2010. The City is also subject to certain general laws applicable to all Ohio cities. Under the Ohio Constitution, the City may exercise all local self-government and police powers to the extent that none are in conflict with applicable general laws. The Charter provides for a mayor-council form of government.

Legislative authority is vested in a seven member Council. Formerly, the seven Council members were elected-at-large every two years, and served staggered terms so that no more than four members of Council would be elected at any biennial election. At the municipal election in November 2002, the electors of the City voted to amend the City Charter to require the election of members of Council by specified wards for terms of four years. Thus, at the municipal election in November, 2003, the voters of the City elected seven members of Council by wards---each to serve for a term of four years.

The Council fixes compensation of City officials and employees; and enacts ordinances and resolutions relating to the City's services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The Council President is elected by a majority of the Council for a one-year term. 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 for a four-year term and serves in a part-time capacity. The Mayor also serves as the City's Safety Director. The Mayor presides over all Council meetings, and may veto any legislation passed by Council. A two-third vote of all members of Council is required to override a veto.

The Mayor appoints, subject to the approval of Council, the directors of the City's departments, the Chiefs of Police and Fire, as well as police and fire personnel after competitive civil service examinations. Additionally, the Mayor appoints members to a number of boards and commissions; and in accordance with civil service requirements, may remove all appointed officials and employees - except Council officers and employees.

The City provides basic services to its residents including police and fire protection, planning, zoning, street maintenance and repair, rubbish collection, and general administrative services. Warrensville Heights residents receive water services from the City of Cleveland and sewer services from the Northeast Ohio Regional Sewer District and the City of Bedford Heights. The City is a member of the Northeast Ohio Public Energy Council (NOPEC) and participates in a program for natural gas and electricity for further benefits to the residents.

In addition to the basic services, the City makes available to its resident recreational activities through the YMCA of Greater Cleveland. The City constructed the 40,000 square foot facility in 2012 and engaged the services of the YMCA to manage and operate the facility as a branch for a period of twenty years. The annual membership fees are discounted for the residential and business communities of the City of Warrensville Heights.

The Bedford Municipal Court provides judicial services for the City of Warrensville Heights. The jurisdiction of the court, as established by the Ohio Revised Code, handles cases from fourteen different municipalities.

The annual operating budgets serve as the basis for the City's financial planning and control. The City's Charter requires the Mayor, with the assistance of the Finance Director, to submit a draft of the following year's proposed budget not less than forty-five days (November 16) prior to the end of each fiscal year. The Finance Director is responsible for preparing the budget based upon information submitted by each department director. Council is required to adopt either an annual budget for the ensuing year or a temporary budget covering the first ninety days of the ensuing year, by no later than December 31 of the current year. If a temporary budget is adopted, a permanent budget must be adopted by no later than the ninetieth (90) day of the budget year, normally March 31. In recent years, Council has adopted an annual budget prior to December 31 of the preceding year.

The appropriated budget is prepared by fund, department, and category (personal services and all other expenditures). Council must authorize transfers between departments and between categories within departments and transfers or advances of moneys between funds.

Operating budgets expire on December 31. Budget-to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented as part of the basic financial statements for the governmental funds. For governmental funds, other than the General Fund, with appropriated annual budgets, this comparison is presented in the governmental fund subsection of this report.

## **Economic Condition and Outlook**

The City is an inner-ring suburb of the City of Cleveland. Primarily a residential community of beautifully maintained neighborhoods, as well as a thriving and robust business community. The City is home to one of the most technologically advanced hospitals in Northeast Ohio, South Pointe Hospital, an affiliate of Cleveland Clinic that provides quality health care to Warrensville Heights' residents as well as the neighboring communities. The City is diverse, growing local economy that maintains a solid tax base through a thriving commercial sector.

The following industries are vital to the City's financial condition and contribute to the stable economic condition of the City: Sherwin-Williams Automotive Finishes Corporation's Research and Development facility and training center; Heinens Incorporated, a retail food chain, headquarters and warehouse facility; Henkel Corporation manufactures and markets a broad range of high-performance adhesives, sealants and coatings; and Marcus Thomas, a leading advertising firm, has its headquarters in our friendly City. Harvard Park features Cleveland Marriott East and numerous retail businesses and high-end restaurants. The top ten employers have over 4,200 employees working in the City. (A list of the ten largest employers is featured in the Statistical section.)

The City has consistently enjoyed the benefits of a strong commercial employment base that has provided for a consistent level of withholding tax collection. On a cash basis, the City income tax revenues grew 19.32% during a five-year period from 2012 to 2016. The City's income collection accounted for over 84.58% of the General Fund revenues.

In 2016, Tim Lally Chevrolet opened a 70,000 square foot as a new car dealership and general offices. The total construction cost was \$ 10,920,000. There will be approximately 150 new jobs. The City entered into a Tax Increment Financing (TIF) agreement with LBMK Properties LLC to assist with financing the project.

Heinens Fine Food is constructing an approximately 60,000 square foot free standing production facility with state of the art equipment, refrigeration and production.

Lifebanc is adding 20,800 square feet addition to an existing 25,468 square feet facility. Lifebanc, a nonprofit organ and tissue recovery organization, serves Ohio's Northeast region of the state and is one of the seven original Organ Procurement Organizations (OPO) in the U.S.

Allen Renzi/ORG Management is Constructing a 30,000 square feet building. The prosed building would be 30 feet in height. The Renzi Gymnastics Academy would occupy 20,000 square feet of the building. The remaining 10,000 would be available for lease.

The city implemented a new online commercial dashboard with Xceligent the leading provider of verified commercial real estate information. The tool will be used to track inventory of commercial properties, buildings available for lease and sale, tenant information, move-in/out and market analytics on vacancy, absorption and lease rates. The new public access portal will be embed in the existing website to provide stakeholders the ability to search master parcel records and geocode property information including, collect salient property characteristics, listing database, link tenants to spaces and much more.

In collaboration with Cuyahoga County Office of Emergency Management, the city has implemented a ReadyNotify, Emergency Alert System. Warrenville Alerts is a FREE mass notification system used by Cuyahoga County Office of Emergency Management and participating municipalities to issue emergency notifications to the public. The system delivers messages to residents and businesses by telephone, cellular phone, text message, or electronic mail. The system is capable of sending messages to specific communities or the entire county through ReadyNotify. This is part of the city's larger vision to develop a state-of-art Emergency Management Program.

The City continues to make significant progress in its efforts to strengthen its economic base and community development. Each day approximately 13,500 people come to work in Warrenville Heights and are responsible for 78.32% of the City's revenue through income tax withholding. Property tax revenues collected in 2016 represented 2.08% of the City's total revenues.

**Current Year Activities** The mission of the City of Warrenville Heights, its mayor, council, and employees, is to enhance the quality of life for all residents by providing the highest level of service in an efficient and cost effective manner. The City upheld that mission by expanding and improving services and upgrading infrastructure...

The Police Department continued its commitment to public safety and awareness responding to 20,691 calls and making 409 arrests. Numerous policing programs were offered such as the Community Police Academy and Safe Ride Escort. Individuals who work within the City that arrive to or leave work outside of daylight hours can call the Police Department and request a police escort to and from their vehicles to ensure safety.

The Fire Department responded to 3,129 calls relating to fires, EMS, and hazardous materials. The department also conducted 171 fire inspections at commercial buildings, hospitals, daycare centers, foster homes and the school district buildings. The department also provided mutual aid 16 times during the year.

The Service Department is involved in the maintenance of City streets, sewers, parks, buildings, and vehicles. Rubbish and recycling collection and some lawn maintenance has been outsourced to outside contractors in efforts to better utilize the time and skills of City personnel. 398.27 tons of recyclables were collected excluding leaves and compost items. 28 trees were planted and almost 500 trees were trimmed. The department is also responsible for snow and leaf removal, and assists with community events.

The Building Department issued 1,083 permits during 2016, with an estimated value of \$26.8 million. The department performed 177 point of sales and 315 rental inspections. In 2016, Permits were issued for 31 single family homes.

The Civic & Senior Center, is a municipal facility, whose primary mission is to provide services and activities for the senior and adult community of Warrenville Heights. The center also serves as an emergency shelter. The Center currently offers a variety of activities and classes. There are opportunities for seniors to go on group outings to the Cleveland Playhouse, Karamu Theater and other locations depending on interest.

In 2016, the Civic and Senior Center experienced several positive growth updates; many of them were largely due to in part to support of the Ohio Department of aging.

- A new van for transporting seniors to medical appointments and grocery shopping – increased the number of seating from a 7 passenger van to a 15 passenger bus.
- A new generator was purchased and installed.
- New laptops and iPads were purchased along with tech savvy Classes to inform, educate and train our seniors on the new age technology.



- Classes on nutrition were held that assisted the seniors with their dietary needs, food choices and cooking methods with the objective of promoting a healthy lifestyle.
- Evidence based classes to provide our seniors with training to afford them a lifestyle of freedom to move around and not be fearful of falling.
- The Annual Senior Luncheon was attended by over 500 community seniors.

## **Strategic Initiative 2016**

City of Warrensville Heights Grant Donations to Community Partners:

- Ohio University College of Osteopathic Medicine – Aspiring Doctors Program – \$12,500
  - Assist with various projects and programs designed to foster interest in medical/health professions of 100 minority students attending Warrensville Heights High School (grades 10-12).
- South Pointe Hospital a Cleveland Clinic Hospital – The Cancer Prevention and Outreach Program - \$10,000
  - Support South Pointe Hospital with Cancer Prevention and Outreach Programs to conquer the barriers to care for those most in need.
- Greater Cleveland YMCA – Warrenville Heights Branch - \$5,000
  - Assist with the purchase of equipment that will be used for the overall fitness of the community.
- Cuyahoga County Public Library – Warrensville Heights Branch – 3rd Grade Reading Guarantee Program - \$10,000
  - To assist with development and delivery of tutoring programs to advance the reading levels of children, grades Kindergarten through grade two.

Warrensville Heights MyCom (My Community. My Commitment.) Steering Committee

Steering Committee consist of representatives from the following community partners: City of Warrensville Heights, Cuyahoga County Public Library –Warrensville Heights Branch, Cleveland Clinic-South Pointe, Cuyahoga Community College (East), Greater Cleveland Faith Based Coalition, Warrensville Heights Area Chamber of Commerce, Warrensville Heights City School District, YMCA Warrensville Heights Branch, and Big Brothers Big Sisters. The goals of the committee

- Support achievement and development of youth ages 3 through 24 by making sure they are aware of all local programs providing education assistance and recreational activities.
- Create a Youth Council that will meet regularly to participate in MyCom sponsored youth engagement activities to provide opinions on youth development plans, to offer solutions to issues in the community, to provide “youth voice” to officials in local and state government.
- Create a work readiness and job placement plan for students, ages 14-18. Working with local businesses to promote internships for youth in Warrensville Heights. Hold workshops to teach students about resumes, cover letters, interview skills, and general customer service.
- Assist youth with transition between grades (example: preschool to kindergarten, middle school to high school) and from high school to college.

## **Mayor's Forum on Workforce Readiness and Job Market Place**

The City is sponsoring four Workforce Readiness forums in 2017. The Program is designed to ensure that new and returning workplace entrants are prepared to enter the workforce with the requisite knowledge, skills, and abilities required to succeed. The City has partnered with educational institutions, governmental entities, non-profits entities, hospitals, trade union, and other entities to assist in ensuring that our new workforce entrants are sufficiently prepared to meet the challenges and opportunities they face in the workplace.

### **Major Initiatives**

The City has continued its commitment to improve infrastructure throughout the City, and to also upgrade its vehicle fleet. Approximately \$4.0 million was spent on roadway projects, concrete replacement and asphalt reconstruction on twenty three residential and three commercial streets.

In October 2016, the Warrensville Heights Police & Fire Department completed a five-month total renovation of the Communication Center, with the installation of new cutting edge technology that provides the departments the capability to communicate with any police agency in Northeast Ohio.

At the State of the City Address, the Mayor unveiled his 2017 vision "Growth through Development and Innovation". Through several strategic programs, partnerships and initiatives, the goal is to move the City toward an ultimate objective of continued economic growth through sustainable development and innovation. The Mayor and the Administration have been working on this mission through a three-pronged approach:

1. Implementation and Retention of Vital City Programs
2. Continued Technological Advances
3. Housing Initiatives.

In partnership with the County of Cuyahoga Land Reutilization over \$1Million was invested demolishing two commercial buildings for future development. The city's vision is to redevelop the area for mix-use commercial, residential development and park setting.

### **Long-Term Financial Planning**

The Northfield Road Corridor was clearly identified as one area most in need of improvement in the City's Master Plan which recommended improvements particularly between Clarkwood Parkway and Emery Road. The City purchased two buildings on the corridor that had remained vacant over several years. The buildings were once home to a new and used auto dealership and sits on approximately 5.7 acres. The building is scheduled for demolition and the land will be used for future development.

Although the City has not adopted a formal minimum fund balance policy, we have always strived to maintain fund balances that would finance at least a minimum of three months (25 percent) of operations. The Finance Department reviews all transactions on an on-going basis, balances bank accounts daily, and works diligently to manage and monitor revenues and expenditures to ensure that adequate fund balances are maintained.

The City established its first Community Reinvestment Agreement (CRA) in June 1994, under State law. It has since created two additional CRAs to include more land within the boundaries of the City. This program offers real property tax abatement for construction and expansion of commercial facilities located within a designated area. The City has been able to recruit new commercial companies and retain existing ones as a result of the CRA program. Abatement has been granted up to 50% over 15 years. The City shares a percentage of the increased payroll withholding taxes through the abatement period with the Warrensville Heights City School District. This program requires the approval of the City Council and

Warrensville Heights Tax Incentive Review Council. Currently, ten companies receive a tax abatement under Community Reinvestment Agreements.

Additionally, the City receives a modest amount of additional revenue as a member of a Joint Economic Development District (JEDD) with the cities of Cleveland, Beachwood and Orange Village. The City received approximately \$993,842 of income tax revenues in the District in 2016. This represented an 11.33% increase from the previous year.

### **Awards and Acknowledgements**

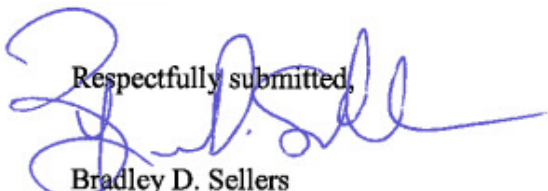
Award---The Government Finance Officers Association of the United States and Canada (GFOA) awarded a ‘Certificate of Achievement for Excellence in Financial Reporting’ to the City of Warrensville Heights for its Comprehensive Annual Financial Report for the year end of December 31, 2015.

The criteria established to be awarded a ‘Certificate of Achievement for Excellence in Financial Reporting’, a government unit must publish a reader friendly and efficiently organized comprehensive annual financial report which satisfies all program standards. Such a report must also conform to generally accepted accounting principles, and must satisfy all applicable legal requirements respective to the reporting entity.

The Award is valid for only one year. We believe that our report for the year end of December 31, 2016 continues to meet the standards of the Award. Therefore, we are submitting it to GFOA at this time.

Acknowledgments This Comprehensive Annual Financial Report (CAFR) was prepared by the Finance Department with the efficient and dedicated services of its entire staff. Sincere gratitude goes to City Council for their enthusiastic support and their granting of funds for this project. Appreciation is also expressed to all City Hall Department Heads for their cooperation and assistance.

Respectfully submitted,

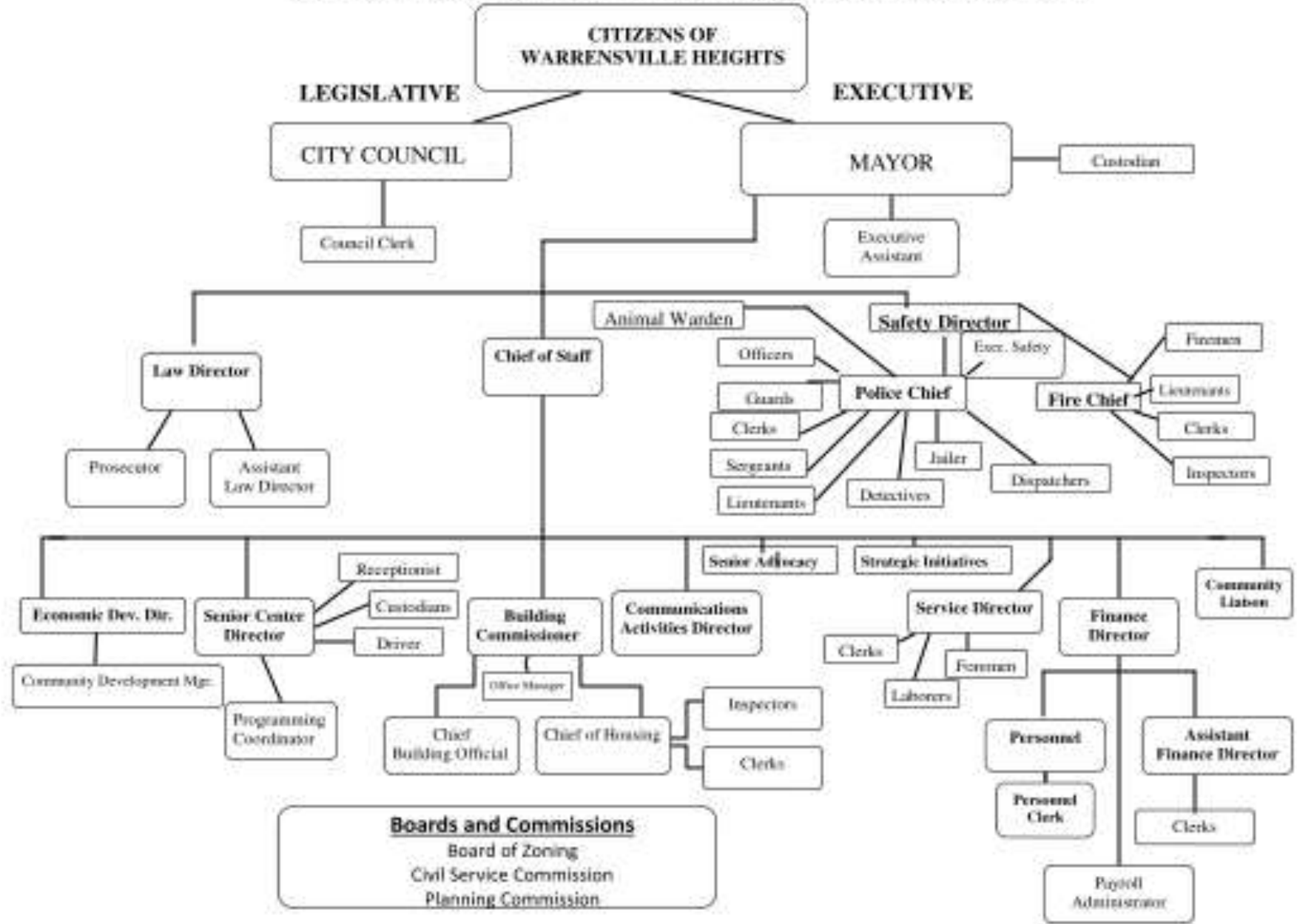


**Bradley D. Sellers**  
Mayor



**Rubin Moultrie**  
Director of Finance

# CITY OF WARRENSVILLE HEIGHTS ORGANIZATIONAL CHART





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Warrensville Heights  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO

CITY OF WARRENSVILLE HEIGHTS

ELECTED AND APPOINTED CITY OFFICIALS

**HONORABLE MAYOR BRADLEY D. SELLERS**

CITY COUNCIL

Andrea Mitchell, Ward 2

Dorise Hagwood, Ward 1

Elona C. White, Ward 3

Walter Stewart, Ward 4

Matthew Howard, Ward 5

Stanley Anderson, Ward 6

Kimberly Hodge-Edwards, Ward 7

APPOINTED OFFICIALS

Kelli Wilson, Chief of Staff

Teresa Beasley, Director of Law

Rubin Moultrie, Director of Finance

Ted Sims, Director of Service

Wesley Haynes, Chief of Police

Herb Waugh, Chief of Fire

Leslie Holland, Personnel Director

Jerome DuVal, Economic Development Director

Ben Brown, Interim Building Commissioner

Jennifer Lastery, Director of Civic and Senior Center

GPD Associates, City Engineer

## **FINANCIAL SECTION**





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

*Certified Public Accountants*

*5240 East 98<sup>th</sup> Street*

*Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT**

To the Members of City Council  
City of Warrensville Heights  
Warrensville Heights, Ohio

The Honorable Dave Yost  
Auditor of State  
State of Ohio

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Warrensville Heights, Cuyahoga County, Ohio, (the City) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Warrensville Heights as of December 31, 2016, and the respective changes in financial position and the budgetary comparison for the General Fund and the ODOT SIB Loan Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As described in Note 3 to the basic financial statements, the Ohio Police and Fire Pension (OP&F) had made a revision to the total net pension liability based on the census file provided to its actuary. In addition, the City understated special assessment receivable and notes payable. The City has restated its December 31, 2015 net position and governmental fund balances as a result. Our opinion is not modified with respect to these matters.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Schedules of Net Pension Liabilities and Pension Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2017, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



James G. Zupka, CPA, Inc.  
Certified Public Accountants

June 16, 2017

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**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

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The discussion and analysis of the City of Warrensville Heights' (the City) financial performance provides an overall review of the City's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the City's financial performance as a whole. Readers are encouraged to consider information presented here in conjunction with the additional information contained in the transmittal letter, as well as the basic financial statements to enhance their understanding of the City's financial performance.

**Financial Highlights**

- The assets and deferred outflows of the City exceeded liabilities and deferred inflows at December 31, 2016 by \$43,513.
- Total assets increased by \$2,645,388 and deferred outflows of resources increased by \$3,528,044 in 2016. The largest increase was depreciable capital assets of \$2,429,802. This increase was partially offset by a decrease in intergovernmental receivable of \$85,373. The increase in deferred outflows of resources was related to the pensions.
- Total liabilities increased by \$5,160,226 and deferred inflows of resources increased by \$175,350 in 2016. The main fluctuations in liabilities related to a increase in accounts payable \$300,001, notes payable \$1,275,389, and the net pension liability \$4,664,009. This was partially offset by a decrease in long-term debt other than the net pension liability of \$918,611.
- Net position in total increased by \$837,856 during 2016. This represents an increase of 105.48 percent from 2015. The main reason for the increase in net position is due to the increase in City's revenues in 2016.

***Using this Comprehensive Annual Financial Report (CAFR)***

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

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

***The City as a Whole***

***Statement of Net Position and the Statement of Activities***

The Statement of Net Position presents information, excluding fiduciary funds, on all the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

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This change is important because it serves as a useful indicator of whether the City's financial position is improving or diminishing. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base, change in the tax law, and the condition of capital assets should also be considered.

In the Statement of Net Position and the Statement of Activities, all of the City's activities are reported as governmental activities, which include all of the City's services including police, fire, administration, and all other departments. The City does not operate any business-type activities and has no component units. Both the Statement of Net Position and the Statement of Activities use the accrual basis of accounting similar to the accounting methods used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

- Assets
- Deferred outflows of resources
- Liabilities
- Deferred inflows of resources
- Net position (Assets and Deferred Outflows of Resources minus Liabilities and Deferred Inflows of Resources)
- Program revenues and expenses
- General revenues
- Net position beginning of year and year-end

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

*Fund Financial Statements*

The analysis of the City's major funds begins on page 17. Fund financial reports provide detailed information about the City's major funds. The City has established many funds that account for the multitude of services, facilities, and infrastructure provided to our residents. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Warrensville Heights, the major governmental funds are the General Fund, Ohio Department of Transportation State Infrastructure Bank Loan and General Obligation Bond Retirement Fund.

*Governmental Funds*

The governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of available resources, as well as on balances of resources available at the end of the year.

All City activities are reported in the governmental funds focusing on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. The City's funds are reported using the accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (UNAUDITED)**

The governmental fund statements provide a detailed short-term view of the City's operations and the basic services it provides.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate a comparison between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds.

***Government-wide Financial Analysis – The City as a Whole***

As noted earlier, the Statement of Net Position looks at the City as a whole and can be used as an indicator of the City's financial position. Table 1 provides a summary of the City's net position for 2016 compared to 2015.

**Table1 – Net Position**

	2016	2015*
<b>ASSETS</b>		
Current and other assets	\$ 18,503,726	\$ 18,288,168
Capital assets, net	26,823,519	24,393,689
<b>Total Assets</b>	45,327,245	42,681,857
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension	5,709,618	2,181,574
<b>LIABILITIES</b>		
Current and other liabilities	4,049,596	2,395,881
Long-term liabilities:		
Due within one year	2,401,965	4,174,414
Due in more than one year		
Net pension liability	20,275,475	15,915,126
Other amounts	22,867,924	21,949,313
<b>Total Liabilities</b>	49,594,960	44,434,734
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property taxes	1,257,578	1,165,196
Pension	140,812	57,844
<b>Total Deferred Inflows of Resources</b>	1,398,390	1,223,040
<b>NET POSITION</b>		
Net investment in capital assets	(413,445)	(413,445)
Restricted	6,066,427	6,066,427
Unrestricted	(5,609,469)	(6,447,325)
<b>Total Net Position</b>	\$ 43,513	\$ (794,343)

\* Restated

During 2015, the City adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*—an Amendment of GASB Statement 27, which significantly revises accounting for pension costs and liabilities.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

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For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension and the net pension asset.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB Statement No. 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB Statement No. 68, the net pension liability equals the City proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the City is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the Statement of Net Position.



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (UNAUDITED)**

In accordance with GASB 68, the City's statements prepared on the accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

The largest portion of the City's net position reflects its restricted funds available to pay down the City's debt. At December 31, 2016, total net position had a balance of 43,513.

Total assets increased by \$2,645,388 from 2015 to 2016. Of that increase, the most significant changes were in equity in depreciable capital assets, which increased by \$2,429,802.

Total liabilities and deferred inflows increased by \$5,335,576 in 2016. This increase is primarily due to the increase in the net pension liability by \$4,664,009.

Table 2 shows the change in net position for the year ended December 31, 2016 compared to 2015.

**Table 2 – Statement of Activities**

	2016	2015*
<b>REVENUES</b>		
Program Revenues:		
Charges for services	\$ 1,502,709	\$ 1,325,274
Operating grants and contributions	664,696	692,610
Capital grants and contributions	363,141	581,923
Total Program Revenues	2,530,546	2,599,807
General Revenues:		
Property taxes	1,340,073	1,514,123
Municipal income and other taxes	17,824,264	16,576,878
Grants and entitlements	1,276,788	1,577,793
Investment income	37,654	14,054
All other revenues	192,633	171,522
Total General Revenues	20,671,412	19,854,370
<b>Total Revenues</b>	23,201,958	22,454,177
<b>EXPENSES</b>		
Program Expenses:		
Security of persons and property	10,731,241	9,650,158
General government	3,447,287	4,164,107
Public works	2,948,804	1,527,105
Leisure time activities	1,142,545	495,965
Transportation	2,670,273	2,004,180
Community development	865,269	961,571
Public health and welfare	53,085	53,085
Interest and fiscal charges	505,598	781,460
<b>Total Expenses</b>	22,364,102	19,637,631
Change in Net Position	837,856	2,816,546
Net Position - Beginning of Year	(794,343)	(3,610,889)
<b>Net Position - End of Year</b>	\$ 43,513	\$ (794,343)

\*Restated

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

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***Governmental Activities***

Several revenue sources mainly fund the governmental activities with the City municipal income tax being the largest contributor. Under the accrual basis of accounting, the City's municipal income tax accounted for \$17,824,264 or 76.82 percent of total revenues. The electorates of the City voted to change the municipal income tax rate from 2.00 percent to 2.60 percent on May 5, 2009, which took effect on July 1, 2009.

Property and other local taxes of \$1,340,073 accounted for 5.78 percent of total revenues. Charges for services of \$1,502,709 accounted for 6.48 percent of total revenue. All other revenue sources of \$2,534,912 accounted for the remaining 10.92 percent of the City's 2016 revenue. The City monitors its sources of revenue very closely for fluctuations throughout the year, especially municipal income taxes.

Security of persons and property, including the Police and Fire departments, accounted for program expenses of \$10,731,241, which is 47.98 percent of total City expenses for 2016. The general government expenses accounted for \$3,447,287, or 15.41 percent of total expenses. The public works expenses, primarily the Service Department, accounted for \$2,948,804, or 13.19 percent of total expenses.

The Police and Fire departments continue to provide the public with informative programs in a professional manner. The departments will continue to look for ways to expand our services and develop new public education programs for the community.

***The City's Funds***

Information about the City's major funds starts on page 17. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had revenues of \$23,202,405 and expenditures of \$25,145,696 (not including other financing sources and uses). The most significant fund is the General Fund with a fund balance at year-end of \$8,622,053. In 2016, the fund balance of the General Fund increased by \$478,480. This increase is primarily due to increases in municipal income taxes.

The City's other major fund is the General Obligation Bond Retirement Fund. The General Obligation Bond Retirement Fund is used to pay the City's outstanding general obligation debt and also accounts for property tax and special assessment revenues which help to make it a major fund. The General Obligation Bond Retirement Fund's fund balance increased by \$539,026 from 2015, with a deficit fund balance of \$1,707,817 at December 31, 2016. This increase in fund balance is mainly due to the repayment of short-term notes payable in the current year.

The City's new major fund established in 2016 is the Ohio Department of Transportation State Infrastructure Bank Loan Fund. The Ohio Department of Transportation State Infrastructure Bank Loan Fund is used to accounts for loan proceeds from the Ohio Department of Transportation for rehabilitation of local roads. The Ohio Department of Transportation State Infrastructure Bank Loan had deficit fund balance of \$634,003 at December 31, 2016.

The combined fund balance for all of the City's funds had a balance of \$7,631,190. On a cash basis, short-term note proceeds appear as fund revenues, but on a modified accrual basis the short-term notes appear as a liability.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

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***General Fund Budgeting Highlights***

The City's budget is prepared according to Ohio law and is based on accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the General Fund. An annual appropriation budget is legally required to be prepared for all funds of the City other than agency funds.

City Council is provided with a detailed line item budget for all departments and after a discussion at a Finance Committee meeting, which is open to the public, the budget is adopted by City Council at a regularly held City Council meeting at the object level for all other funds. The Finance Director has been authorized to allocate appropriations within the object level within each fund.

The General Fund supports many of our major activities including the police department, fire department, and most legislative and executive activities. The General Fund is monitored closely, looking for possible revenue shortfalls or overspending by individual departments.

Both the original revenue and expenditure budget is designed to be very conservative, requiring additional spending requests to be approved by City Council throughout the year. During the course of 2016, the City amended its General Fund budget in response to departmental needs. The original and final budgeted revenue, excluding other financing sources and uses, amounted to \$19,581,469. Actual revenues, excluding other financing sources and uses, of \$20,063,397 were \$481,928 more than the final budgeted revenues. This increase is mainly due to more property and municipal income taxes received than budgeted.

The final budgeted expenditure amount, excluding other financing sources and uses, exceeded the original budget by \$1,298,917. Actual expenditures of \$18,055,178 were \$1,306,845 lower than the final budgeted expenditures. This variance can be attributed to the City's efforts to control costs in the current economic environment.

***Capital Assets and Debt Administration***

***Capital Assets***

At the end of 2016, the City had \$26,823,519 invested in land, buildings, land improvements, machinery and equipment, vehicles, furniture and fixtures, and infrastructure. Table 3 shows 2016 balances of capital assets as compared to 2015.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (UNAUDITED)**

**Table 3 – Capital Assets at December 31 (Net of Depreciation)**

	2016	2015
Land	\$ 3,641,410	\$ 3,641,382
Buildings	11,975,027	12,406,833
Land Improvements	183,465	201,200
Machinery and Equipment	490,857	183,004
Furniture and fixtures	62,984	41,622
Vehicles	817,709	754,827
Infrastructure:		
Roads	6,847,038	4,269,993
Sanitary Sewers	944,063	978,426
Water Lines	841,830	865,004
Storm Sewers	1,019,136	1,051,398
Total Capital Assets	<u>\$ 26,823,519</u>	<u>\$ 24,393,689</u>

Capital assets increased by \$2,429,830 in 2016. The main reason was the completion of a construction project that resulted in a capital asset. Other additions are related to the City's purchase of new vehicles and equipment in 2016.

The City Engineer maintains a comprehensive listing of all the roads, sanitary sewers, waterlines, and storm sewers within the City. Each spring, this inventory is updated with current conditions and recommendations made for repair or replacement. The City has taken an aggressive approach in pursuing funding to assist in the financing of infrastructure projects. See Notes 2 and 11 of the basic financial statements for additional information on capital assets.

*Long-Term Obligations*

At December 31, 2016, the City had \$45,545,364 in outstanding long-term obligations, of which debt obligations primarily consisted of \$9,885,476 in certificates of participation and \$10,321,501 in various purpose general obligation bonds. Table 4 summarizes the long-term obligations outstanding.

**Table 4 – Outstanding Long-Term Obligations at December 31**

	2016	2015*
General obligation bonds	\$ 10,321,501	\$ 11,081,062
Certificate of Participation	9,885,476	9,889,546
Loans Payable	2,209,828	368,459
Compensated Absences	2,380,943	2,231,921
Claims Payable	15,977	49,139
Tap In Fee Agreement Payable	13,334	26,667
Community Reinvestment Agreement Payable	-	155,407
Capital leases	442,830	605,607
Net Pension Liability	20,275,475	15,307,806
Total outstanding debt	<u>\$ 45,545,364</u>	<u>\$ 39,715,614</u>

\*Restated

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(UNAUDITED)**

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In 2016, the City received \$1,927,396 in loan proceeds from the Ohio Department of Transportation for the rehabilitation of local roads. Since this loan is not finalized, the repayment schedule is not included in the schedule of debt payments.

The City's overall legal debt margin was \$11,219,655 with an unvoted legal debt margin of \$961,962 on December 31, 2016. For more information about the City's long-term obligations and short-term note activity, see Notes 12, 13, 14, and 17 to the basic financial statements.

***Current Financial Related Activities***

The mission of the City of Warrensville Heights, its Mayor, City Council, and employees is to enhance the quality of life for the residential and business community by providing the highest level of service in an efficient and cost effective manner. The City was able to reconstruct and resurface 25 streets in the residential and business communities. The City has become an attractive location for businesses due to its proximity to highways in Northeastern Ohio. The City had home sales transfer of approximately \$17,500,000 in the Cinema Park Housing Development, a project that had laid dormant for six years.

The City continues to evaluate potential cost savings measures while addressing the needs of the community. Expenditures are being closely monitored monthly at the department level as well as the Mayoral level. The Mayor encouraged the Directors to operate their departments at a level that will continue City services at a high level. The City has committed itself to financial excellence. This is evident in the City receiving the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting every year since 2003.

***Contacting the City of Warrensville Heights' Financial Management***

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director Rubin Moultrie, at the City of Warrensville Heights, 4301 Warrensville Center Road, Warrensville Heights, Ohio 44128, (216) 587-1135, or e-mail to [lreid@cityofwarrensville.com](mailto:lreid@cityofwarrensville.com).

## ***Basic Financial Statements***

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
STATEMENT OF NET POSITION  
DECEMBER 31, 2016**

	Governmental Activities
<b>ASSETS</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 7,963,221
Cash and Cash Equivalents:	
In Segregated Accounts	15,678
Materials and Supplies Inventory	165,052
Accounts Receivable	618,016
Accrued Interest Receivable	4,377
Intergovernmental Receivable	485,870
Prepaid Items	63,233
Municipal Income Taxes Receivable	3,974,893
Property Taxes Receivable	1,604,934
Special Assessments Receivable	3,608,452
Nondepreciable Capital Assets	3,641,410
Depreciable Capital Assets	23,182,109
<b>Total Assets</b>	45,327,245
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension	5,709,618
<b>Total Deferred Outflows of Resources</b>	5,709,618
<b>LIABILITIES</b>	
Accounts Payable	574,273
Accrued Wages and Benefits	342,784
Intergovernmental Payable	255,317
Matured Compensated Absences Payable	19,985
Accrued Interest Payable	66,848
Notes Payable	2,790,389
Long-term Liabilities:	
Due within one year	2,401,965
Due in more than one year:	
Net Pension Liability (See Note 12)	20,275,475
Other amounts due in more than one year	22,867,924
<b>Total Liabilities</b>	49,594,960
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	1,257,578
Pension	140,812
<b>Total Deferred Inflows of Resources</b>	1,398,390
<b>NET POSITION</b>	
Net Investment in Capital Assets	4,413,884
Restricted for:	
Debt Services	1,861,294
Capital Projects	74,795
Street construction, maintenance and repair	396,076
Building Levy	19,506
Police programs	89,401
Fire	53,494
Other Purpose	1,064,971
Unrestricted	(7,929,908)
<b>Total Net Position</b>	\$ 43,513

See accompanying notes to the basic financial statements

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<b>Primary Government:</b>				
<b>Governmental activities:</b>				
Security of Persons and Property				
Police and Others	\$ 6,480,372	\$ 253,964	\$ 6,166	\$ -
Fire	4,250,869	505,002	-	-
Public Health and Welfare	53,085	-	-	-
Leisure Time Activities	1,142,545	67,561	409,863	-
Community Development	865,269	574,943	5,607	-
Public Works	2,948,804	62,000	-	-
Transportation	2,670,273	2,250	227,320	363,141
General Government	3,447,287	36,989	15,740	-
Interest and Fiscal Charges	505,598	-	-	-
<b>Total Governmental activities</b>	<b>\$ 22,364,102</b>	<b>\$ 1,502,709</b>	<b>\$ 664,696</b>	<b>\$ 363,141</b>
				<b>(19,833,556)</b>
<b>General Revenues:</b>				
Property Taxes levied for:				
General Purposes				405,700
Debt Service Purpose				283,752
Other Purposes				650,621
Municipal Income and Other Taxes levied for:				
General Purposes				17,824,264
Grants & Entitlements not restricted to specific programs				1,276,788
Investment Income				37,654
Gain on Sale of Capital Assets				128,686
All Other Revenues				63,947
Total General Revenues				20,671,412
Change in Net Position				837,856
Net Position - Beginning of Year, as Restated				(794,343)
<b>Net Position - End of Year</b>				<b>\$ 43,513</b>

See accompanying notes to the basic financial statements



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

	General Fund	ODOT SIB Loan	General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 5,310,874	\$ -	\$ 679,590	\$ 1,972,757	\$ 7,963,221
Cash and Cash Equivalents:		-			
In Segregated Accounts	15,678	-	-	-	15,678
Materials and Supplies Inventory	165,052	-	-	-	165,052
Accrued Interest Receivable	3,932	-	-	445	4,377
Accounts Receivable	585,293	-	2,248	30,475	618,016
Interfund Receivable	716,216	-	-	-	716,216
Intergovernmental Receivable	218,627	-	16,819	250,424	485,870
Prepaid Items	63,233	-	-	-	63,233
Municipal Income Taxes Receivable	3,974,893	-	-	-	3,974,893
Property Taxes Receivable	486,177	-	459,183	659,574	1,604,934
Special Assessments Receivable	-	-	3,608,452	-	3,608,452
<b>Total Assets</b>	<u>\$ 11,539,975</u>	<u>\$ -</u>	<u>\$ 4,766,292</u>	<u>\$ 2,913,675</u>	<u>\$ 19,219,942</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 312,167	\$ 39,936	\$ -	\$ 222,170	\$ 574,273
Accrued Wages and Benefits	342,784	-	-	-	342,784
Intergovernmental Payable	255,317	-	-	-	255,317
Matured Compensated Absences Payable	19,985	-	-	-	19,985
Accrued Interest Payable	-	-	2,312	-	2,312
Interfund Payable	-	594,067	46,954	75,195	716,216
Notes Payable	-	-	2,340,389	450,000	2,790,389
<b>Total Liabilities</b>	<u>930,253</u>	<u>634,003</u>	<u>2,389,655</u>	<u>747,365</u>	<u>4,701,276</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes	381,411	-	359,439	516,728	1,257,578
Unavailable Revenue - Delinquent Property Taxes	104,766	-	99,744	142,846	347,356
Unavailable Revenue - Income Taxes	870,586	-	-	-	870,586
Unavailable Revenue - Other	630,906	-	3,625,271	155,779	4,411,956
<b>Total Deferred Inflows of Resources</b>	<u>1,987,669</u>	<u>-</u>	<u>4,084,454</u>	<u>815,353</u>	<u>6,887,476</u>
<b>Fund Balances:</b>					
Nonspendable	944,501	-	-	-	944,501
Restricted	-	-	-	1,362,755	1,362,755
Committed	-	-	-	190,361	190,361
Assigned	935,889	-	-	-	935,889
Unassigned (Deficit)	6,741,663	(634,003)	(1,707,817)	(202,159)	4,197,684
<b>Total Fund Balances</b>	<u>8,622,053</u>	<u>(634,003)</u>	<u>(1,707,817)</u>	<u>1,350,957</u>	<u>7,631,190</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 11,539,975</u>	<u>\$ -</u>	<u>\$ 4,766,292</u>	<u>\$ 2,913,675</u>	<u>\$ 19,219,942</u>

See accompanying notes to the basic financial statements.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF  
 GOVERNMENTAL ACTIVITIES  
 DECEMBER 31, 2016**

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**Total Governmental Funds Balance** \$ 7,631,190

*Amounts reported for Governmental Activities in the Statement of Net Position are different because:*

Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds 26,823,519

Other long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable revenues in the funds:

Delinquent property taxes	\$	347,356	
Municipal income and other taxes		870,586	
Special assessments		3,608,452	
Intergovernmental		319,277	
Charges for services		484,227	
Total			5,629,898

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in Governmental funds, an interest expenditure is reported when due. (64,536)

The net pension liability/asset is not due and payable in the current period; therefore, the liability/asset and related deferred inflows/outflows are not reported in governmental funds:

Deferred Outflows - Pension		5,709,618	
Deferred Inflows - Pension		(140,812)	
Net Pension Liability		(20,275,475)	
Total			(14,706,669)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:

General obligation bonds		(9,965,000)	
Loans Payable		(2,209,828)	
Certificate of Participation		(9,800,000)	
Unamortized bond and note premiums		(441,977)	
Claims Payable		(15,977)	
Tap In Fee Agreement Payable		(13,334)	
Capital leases		(442,830)	
Accrued compensated absences		(2,380,943)	
Total			(25,269,889)

**Net Position of Governmental Activities** \$ 43,513

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

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	General Fund	ODOT SIB Loan	General Obligation Bond Retirement	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 409,067	\$ -	\$ 386,792	\$ 555,509	\$ 1,351,368
Municipal Income Taxes	17,800,538	-	-	-	17,800,538
Hotel Taxes	-	-	58,515	334,721	393,236
Intergovernmental	589,400	-	33,639	1,009,753	1,632,792
Interest	24,099	-	-	2,729	26,828
Licenses and Permits	380,903	-	-	-	380,903
Fines and Forfeitures	216,556	-	-	37,290	253,846
Rentals	193,250	-	-	-	193,250
Charges for Services	656,557	-	-	16,405	672,962
Special Assessments	-	-	430,546	-	430,546
All Other Revenues	53,529	-	7,867	4,740	66,136
<b>Total Revenues</b>	<u>20,323,899</u>	<u>-</u>	<u>917,359</u>	<u>1,961,147</u>	<u>23,202,405</u>
<b>EXPENDITURES</b>					
Security of Persons and Property:					
Police and Others	5,488,412	-	-	378,980	5,867,392
Fire	3,720,174	-	-	140,500	3,860,674
Public Health and Welfare	53,085	-	-	-	53,085
Leisure Time Activities	522,870	-	-	365,563	888,433
Community Development	746,744	-	-	103,950	850,694
Public Works	2,602,683	-	-	-	2,602,683
Transportation	1,503,817	-	-	671,739	2,175,556
General Government	3,141,642	-	32,674	44,925	3,219,241
Capital Outlay	77,025	2,561,399	-	1,392,875	4,031,299
Debt Service:					
Principal Retirement	86,131	-	735,000	-	821,131
Interest and Fiscal Charges	15,038	-	742,784	-	757,822
Bond Issuance Costs	-	-	17,686	-	17,686
<b>Total Expenditures</b>	<u>17,957,621</u>	<u>2,561,399</u>	<u>1,528,144</u>	<u>3,098,532</u>	<u>25,145,696</u>
Excess of Revenues (Under) Expenditures	<u>2,366,278</u>	<u>(2,561,399)</u>	<u>(610,785)</u>	<u>(1,137,385)</u>	<u>(1,943,291)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of Capital Assets	3,509	-	248,293	-	251,802
Inception of Capital Lease	77,025	-	-	-	77,025
SIB Loans Issued	-	1,927,396	-	-	1,927,396
Transfers In	-	-	1,000,000	1,066,814	2,066,814
Transfers Out	(1,968,332)	-	(98,482)	-	(2,066,814)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,887,798)</u>	<u>1,927,396</u>	<u>1,149,811</u>	<u>1,066,814</u>	<u>2,256,223</u>
Net Change in Fund Balances	478,480	(634,003)	539,026	(70,571)	312,932
Fund Balances - Beginning of Year, Restated	8,143,573	-	(2,246,843)	1,421,528	7,318,258
<b>Fund Balances - End of Year</b>	<u>\$ 8,622,053</u>	<u>\$ (634,003)</u>	<u>\$ (1,707,817)</u>	<u>\$ 1,350,957</u>	<u>\$ 7,631,190</u>

See accompanying notes to the basic financial statements.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

**Net Change in Fund Balances-Total Governmental Funds** \$ 312,932

*Amounts reported for Governmental Activities in the Statement of Activities are different because:*

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

Capital Outlay	\$ 3,363,330	
Depreciation	(810,384)	
Total		2,552,946

In the Statement of Activities, only the loss on the disposal of capital assets is reported, whereas, in the Governmental Funds, the proceeds from the disposals increase financial resources. Thus, the change in net position differs from the change in fund balance by the net book value of the capital assets. (123,116)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Delinquent property taxes	(11,295)	
Municipal income and other taxes	23,736	
Special assessments	(67,405)	
Intergovernmental	(87,058)	
Charges for services	12,889	
Total		(129,133)

Other financing sources in the Governmental funds increase long-term liabilities in the Statement of Net Position. These sources were attributed to the issuance of capital leases.

Capital Lease	(77,025)	
State Infrastructure Bank Loan	(1,927,396)	
Total		(2,004,421)

Repayment of bond and loan principal and capital leases are expenditures in the Governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 1,060,829

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows 1,629,318

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (2,544,591)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in Governmental funds.

Claims Payable	33,162	
Tap In Fee Agreement Payable	13,333	
Community reinvestment agreement payable	155,407	
Compensated Absences	(149,022)	
Amortization of Premium	28,631	
Accrued Interest On Bonds	1,581	
Total		83,092

**Change in Net Position of Governmental Activities** \$ 837,856

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

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL -  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 398,556	\$ 398,556	\$ 409,067	\$ 10,511
Income Taxes	16,360,587	16,360,587	16,761,701	401,114
Other Taxes	708,848	708,848	727,542	18,694
Intergovernmental	646,925	646,925	663,986	17,061
Interest	31,538	31,538	32,370	832
Licenses and Permits	358,121	358,121	367,565	9,444
Fines and Forfeitures	210,998	210,998	216,562	5,564
Rentals	188,285	188,285	193,250	4,965
Charges for Services	602,118	602,118	617,997	15,879
All Other Revenues	75,493	75,493	73,357	(2,136)
<b>Total Revenues</b>	<u>19,581,469</u>	<u>19,581,469</u>	<u>20,063,397</u>	<u>481,928</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property	8,868,445	9,357,945	9,139,531	218,414
Public Health and Welfare	54,000	54,000	53,085	915
Leisure Time Activities	576,643	585,643	529,077	56,566
Community Development	791,795	754,395	700,556	53,839
Public Works	3,393,135	3,523,702	3,336,589	187,113
General Government	4,379,088	5,086,338	4,296,340	789,998
<b>Total Expenditures</b>	<u>18,063,106</u>	<u>19,362,023</u>	<u>18,055,178</u>	<u>1,306,845</u>
Excess of Revenues Over (Under) Expenditures	1,518,363	219,446	2,008,219	1,788,773
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,509	3,509	3,509	-
Advances Out	-	(594,067)	(594,067)	-
Transfers Out	(1,755,000)	(1,980,000)	(1,968,332)	11,668
<b>Total Other Financing Sources (Uses)</b>	<u>(1,751,491)</u>	<u>(2,570,558)</u>	<u>(2,558,890)</u>	<u>11,668</u>
Net Change in Fund Balance	(233,128)	(2,351,112)	(550,671)	1,800,441
Cash Fund Balance - Beginning of Year	5,214,251	5,214,251	5,214,251	-
Prior Year Encumbrances	241,678	241,678	241,678	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 5,222,801</u>	<u>\$ 3,104,817</u>	<u>\$ 4,905,258</u>	<u>\$ 1,800,441</u>

See accompanying notes to the basic financial statements.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -  
 BUDGET (NON-GAAP BASIS) AND ACTUAL –  
 OHIO DEPARTMENT OF TRANSPORTATION STATE INFRASTRUCTURE BANK LOAN FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
Community Development				
Contractual Services	-	2,790,205	2,539,208	250,997
Other	-	7,000	-	7,000
<b>Total Expenditures</b>	<b>-</b>	<b>2,797,205</b>	<b>2,539,208</b>	<b>257,997</b>
Excess of Revenues Over (Under) Expenditures	-	(2,797,205)	(2,539,208)	257,997
<b>Other Financing Sources (Uses)</b>				
OWDA Loans Issued	-	2,196,138	1,927,396	(268,742)
Advances In	-	594,067	594,067	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>2,790,205</b>	<b>2,521,463</b>	<b>(268,742)</b>
Net Change in Fund Balance	-	(7,000)	(17,745)	(10,745)
Cash Fund Balance - Beginning of Year	-	-	-	-
<b>Cash Fund Balance - End of Year</b>	<b>\$ -</b>	<b>\$ (7,000)</b>	<b>\$ (17,745)</b>	<b>\$ (10,745)</b>

See accompanying notes to the basic financial statements.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2016**

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	<u>Agency Funds</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$ 629,658
Total Assets	<u>\$ 629,658</u>
<b>Liabilities</b>	
Deposits Held and Due to Others	<u>\$ 629,658</u>
Total Liabilities	<u>\$ 629,658</u>

See accompanying notes to the basic financial statements

*Notes to the Basic Financial Statements*



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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**NOTE 1: DESCRIPTION OF THE CITY AND REPORTING ENTITY**

The City of Warrensville Heights (the “City”) is a home rule municipal corporation established under the laws of the State of Ohio which operates under its own Charter. The current Charter, which provides for a Mayor-Council form of government, was adopted May 6, 1958. Legislative authority is vested in a seven member City Council. City Council members are elected for a four year term. The Mayor is elected for a four year term and serves as the City’s chief executive and administrative officer.

**Reporting Entity**

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the City consists of all funds, departments, boards, and agencies that are not legally separate from the City. For the City, this includes the agencies and departments that provide the following services: police and fire protection, parks and recreation, planning, zoning, street maintenance and repair, and general administrative services. The City’s departments include a Public Safety Department, a Public Service Department, a Street Maintenance Department, a Parks and Recreation Department, a Planning and Zoning Department, and a staff to provide support (i.e., payroll processing, accounts payable, and revenue collection) to the service providers. The operations of each of these activities and entities are directly controlled by the City Council through the budgetary process.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization’s governing board and 1) the City is able to significantly influence the programs or services performed or provided by the organization; or 2) the City is legally entitled to or can otherwise access the organization’s resources; or 3) the City is legally obligated or has otherwise assumed the responsibility to finance deficits of, or provide financial support to, the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes. The City has no component units.

The City is associated with four jointly governed organizations. These organizations are the First Suburbs Consortium of Northeast Ohio Council of Governments, the Northeast Ohio Public Energy Council (NOPEC), Chagrin/Southeast Council of Government, and Valley Enforcement Regional Council of Government. These organizations are presented in Note 20 to the basic financial statements.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial reporting practices of the City conform to generally accepted accounting principles as applicable to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The most significant of the City’s accounting policies are described below.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A. **Basis of Presentation**

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

***Government-Wide Financial Statements***

The Statement of Net Position and the Statement of Activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements usually distinguish between those activities that are governmental and those that are considered business-type; the City, however, has no business-type activities.

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

***Fund Financial Statements***

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

B. **Fund Accounting**

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The City's funds are classified as either governmental or fiduciary.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

B. **Fund Accounting** (Continued)

**Governmental Funds**

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

*General Fund* – The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund's fund balance is available to the City for any purpose provided it is expended or transferred according to the charter of the City and/or the general laws of Ohio.

*Ohio Department of Transportation State Infrastructure Bank Loan Fund* – The Ohio Department of Transportation State Infrastructure Bank Loan Fund accounts for loan proceeds received from the Ohio Department of Transportation for the rehabilitation of local roads.

*General Obligation Bond Retirement Fund* – The General Obligation Bond Retirement Fund accounts for property tax collections and special assessments revenue which are used to pay the voted general obligation refunding bonds and special assessment bonds principal, interest, and related costs.

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

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. The City has no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's agency funds are for holding deposits from contractors, for collecting Senior Civic Center rental deposits and for payroll clearing and medical self-insurance.

C. **Measurement Focus**

**Government-Wide Financial Statements**

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the City are included on the statement of net position. The Statement of Activities presents increases (i.e., revenue) and decreases (i.e., expenses) in total net position.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

C. **Measurement Focus** (Continued)

**Fund Financial Statements**

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred inflows of resources generally are included on the balance sheet.

The Statement of Revenues, Expenditures, and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

D. **Basis of Accounting**

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

**Revenues – Exchange and Non-Exchange Transactions**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within 60 days of year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include municipal income taxes, property taxes, grants, entitlements, and donations. On an accrual basis, revenue from municipal income taxes is recognized in the year in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

D. **Basis of Accounting** (Continued)

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

**Deferred Outflows/Inflows of Resources**

In addition to assets, the financial statements that report financial position may include a section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The City has deferred outflows of resources for pension are reported on the government-wide Statement of Net Position. The deferred outflows of resources related to pension are explained in Note 17.

In addition to liabilities, the Statement of Net Position will report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the City, deferred inflows of resources include property taxes, unavailable revenue and amounts for the pension. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance year 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the City, unavailable revenue includes delinquent property taxes, municipal income taxes, and special assessments, intergovernmental and charges for services. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflows of resources related to pension are explained on the government-wide statement of net position. (See Note 17)

**Expenses/Expenditures**

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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

E. **Cash and Cash Equivalents**

To improve cash management, cash received by the City is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through City records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents."

During the year, the City's investments were limited to STAROhio.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**E. Cash and Cash Equivalents**

During fiscal year 2016, the City invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes.

STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79 "Certain External Investment Pools and Pool Participants." The City measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

For 2016, there were no limitation or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Following the Charter and Codified Ordinances of the City as well as Ohio statutes, the City has, by resolution, specified the funds to receive an allocation of interest earnings. Interest is distributed to the General Fund, the Bureau of Justice Grant, and the Local Law Enforcement Block Grant special revenue funds. Interest income credited to the General Fund during 2016 amounted to \$24,099.

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

**F. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

**G. Inventory**

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

**H. Capital Assets**

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

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

H. **Capital Assets** (Continued)

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The City was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using the appropriate price level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The City maintains a capitalization threshold of one thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacement.

Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	50 years
Land improvements	30 years
Machinery and equipment	5 to 15 years
Furniture and fixtures	7 years
Vehicles	3 to 15 years
Infrastructure	75 years

The City's infrastructure consists of roads, sanitary sewers, waterlines, storm sewers, and includes infrastructure acquired prior to December 31, 1980.

I. **Interfund Balances**

On the fund financial statements, receivables and payables resulting from transactions between funds for services provided or goods received and from short-term interfund loans are classified as "Interfund Receivables/Payables." Interfund loans which do not represent available expendable resources should have an equal offset which would be included in nonspendable fund balance unless the proceeds from their collection are restricted, committed, or assigned. Interfund balance amounts between governmental funds are eliminated in the Statement of Net Position.

J. **Compensated Absences**

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



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

J. **Compensated Absences** (Continued)

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

K. **Payables, Accrued Liabilities, and Long-Term Obligations**

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

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

L. **Fund Balance**

Fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

*Nonspendable* – The nonspendable fund balance classification includes amounts that cannot be spent because they are not spendable in form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

*Restricted* – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (City Council's resolutions). Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the City can be compelled by an external party, such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

L. **Fund Balance** (Continued)

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance) of City Council. Those committed amounts cannot be used for any other purpose unless City Council removes or changes the specified use by taking the same type of action (ordinance) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by City Council, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints are not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* – Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts would represent intended uses established by City Council.

*Unassigned* – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In the other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The City applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

M. **Net Position**

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

N. **Internal Activity**

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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

O. **Bond Premiums and Discounts**

On the government-wide financial statements, bond premiums and discounts are deferred and amortized over the term of the bonds using the straight line method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On fund financial statements, bond premiums are received in the year the bonds are issued.

P. **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

Q. **Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence.

R. **Estimates**

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

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

S. **Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates.

The certificate of estimated resources establishes a limit on the amount City Council may appropriate. The appropriations ordinance is City Council's authorization to spend resources and set annual limits on expenditures plus encumbrances at the level of control selected by City Council. The legal level of control has been established by City Council at the object level. The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by City Council.

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

NOTE 3: **CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION**

A. **Change in Accounting Principles**

For the fiscal year ended December 31, 2016, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

GASB Statement No. 72, *Fair Value Measurement of Application*. The objective of this Statement is to address accounting and financial reporting issues related to fair value measurement. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The City implemented these changes in the fiscal year 2016 financial statements; however, there was no effect on the beginning net position/fund balance.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 3: **CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION** (Continued)

A. **Change in Accounting Principles** (Continued)

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and Amendments to Certain Provisions of GASB Statements 67 and 68, establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the City.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the City.

GASB Statement No. 77, *Tax Abatement Disclosures*. This Statement requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of GASB Statement No. 77 did not have an effect on the beginning net position/fund balance.

GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the City.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. The City implemented these changes in the fiscal year 2016 financial statements; however, there was no effect on the beginning net position/fund balance.

B. **Restatement of Net Position**

During 2016, Ohio Police and Fire Pension Fund (OP&F) had to make a revision to the census file provided to its actuary. The revisions are due to the information reported late that impacted the January 1, 2014 census file used to determine the total net pension liability. As a result of the additional information, the December 31, 2014 and January 1, 2014 numbers presented have been restated by OP&F.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

**NOTE 3: CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF NET POSITION (Continued)**

**B. Restatement of Net Position (Continued)**

In addition, the City recorded a special assessment receivable associated with the special assessment debt that was excluded from the financial reporting at December 31, 2015; and reclassification of a certificate of participation from long-term liability to short-term notes payable.

	Governmental Activities	GO Bond Retirement
Net Position at December 31, 2015, as previously stated	\$ (1,388,783)	\$ (530,924)
Adjustments:		
Net Pension Liability	(303,660)	-
Special Assessment Receivable	898,100	-
Notes Payable	-	(1,715,919)
Restated Net Position at December 31, 2015	\$ (794,343)	\$ (2,246,843)

**NOTE 4: ACCOUNTABILITY AND COMPLIANCE**

**A. Accountability**

The following funds had deficit fund balances as of December 31, 2016:

**Major Funds**

General Obligation Bond Retirement Fund	\$ 1,707,817
Ohio Department of Transportation State Infrastructure Bank Loan Fund	634,003

**Nonmajor Funds**

<b>Special Revenue Funds:</b>	
Street Lighting	34,055
Community Development and Building Grant	21,620
2007 Nature Works Grant	19,589
<b>Capital Projects Funds:</b>	
Street Improvements	126,895

The deficits in the nonmajor special revenue and capital project funds are caused by the recognition of expenditures on the modified accrual basis of accounting. The General Fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit in the General Obligation Bond Retirement fund is the result of the issuance of anticipation notes which are used to finance projects until bonds are issued. Once the notes are retired or the bonds are issued, the deficits will be eliminated. The deficit in the Ohio Department of Transportation State Infrastructure Bank Loan fund is due local roads rehabilitation project started in 2016. The City anticipates to receive the balance of loan proceeds in 2017, which will eliminate the deficit balance.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 4: **ACCOUNTABILITY AND COMPLIANCE** (Continued)

**B. Compliance**

Contrary to Section 5705.41 (B), Ohio Revised Code, the following funds and departments had expenditures plus encumbrances in excess of appropriations:

<u>Fund/Function</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
General Obligation Bond Retirement Fund			
Interest & Fiscal Charges	392,172	760,720	(368,548)
Bond Issuance Costs	25,000	50,360	(25,360)
Street Improvements Fund			
Capital Outlay	1,162,390	1,376,319	(213,929)

The City had total final appropriation of \$2,797,205 in excess of estimated resources of \$2,790,205 in the amount of \$7,000 in the Ohio Department of Transportation State Infrastructure Bank Loan Fund, contrary to Section 5705.39, Ohio Revised Code.

NOTE 5: **BUDGETARY BASIS OF ACCOUNTING**

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

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP);
2. Expenditures are recorded when paid in cash (budgetary) as opposed to when the liability is incurred (GAAP);
3. Encumbrances are treated as expenditures (budgetary) rather than as a part of restricted, committed, and assigned fund balances (GAAP);
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 5: **BUDGETARY BASIS OF ACCOUNTING** (Continued)

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budgetary basis for the General Fund are as follows:

Net Change in Fund Balance		
	General Fund	ODOT SIB Loan Fund
GAAP Basis	\$ 478,480	\$ (634,003)
Increase (Decrease) Due to:		
Revenue Accruals	(337,527)	-
Advances In	-	594,067
Expenditure Accruals	(286,567)	39,936
Net Impact of Encumbrances	(405,057)	(17,745)
Budgetary Basis	\$ (550,671)	\$ (17,745)

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**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

**NOTE 6: FUND BALANCES**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

	General	ODOT SIB Loan	General Bond Retirement	Other Governmental Funds	Total
<i>Nonspendable</i>					
Prepaid Items	\$ 63,233	\$ -	\$ -	\$ -	\$ 63,233
Inventories	165,052	-	-	-	165,052
Interfund Balance	716,216	-	-	-	716,216
<i>Total Nonspendable</i>	<u>944,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>944,501</u>
<i>Restricted</i>					
Fire Pension	-	-	-	17,112	17,112
Police Pension	-	-	-	10,226	10,226
Police and Fire Services	-	-	-	65,905	65,905
DARE Grant	-	-	-	68,071	68,071
Other Law Enforcement	-	-	-	38,814	38,814
FEMA Grant	-	-	-	30,521	30,521
Homeland Security Grant	-	-	-	1,999	1,999
Sidewalk Replacement	-	-	-	7,104	7,104
Civic Center Park Restoration Grant	-	-	-	38,808	38,808
Great Grant	-	-	-	33,010	33,010
Streets and Highways	-	-	-	262,993	262,993
Building Levy	-	-	-	16,646	16,646
Residential Demolition	-	-	-	261,031	261,031
Ohio Department of Aging Grant	-	-	-	45,880	45,880
SIB Loan	-	-	-	334,721	334,721
Capital Improvements	-	-	-	77,037	77,037
Other Purposes	-	-	-	52,877	52,877
<i>Total Restricted</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,362,755</u>	<u>1,362,755</u>
<i>Committed</i>					
CRA monitoring fees	-	-	-	141,526	141,526
Economic development	-	-	-	28,150	28,150
Occupancy Program	-	-	-	20,685	20,685
<i>Total Committed</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,361</u>	<u>190,361</u>
<i>Assigned</i>					
Fiscal Year 2017 Appropriations	619,367	-	-	-	619,367
Purchases on Order	316,522	-	-	-	316,522
<i>Total Assigned</i>	<u>935,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>935,889</u>
<i>Unassigned (Deficit)</i>					
	6,741,663	(634,003)	(1,707,817)	(202,159)	4,197,684
<b>Total Fund Balance</b>	<u>\$ 8,622,053</u>	<u>\$ (634,003)</u>	<u>\$ (1,707,817)</u>	<u>\$ 1,350,957</u>	<u>\$ 7,631,190</u>



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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**NOTE 7: DEPOSITS AND INVESTMENTS**

The City follows State statute and classifies held monies into three categories.

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

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

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

Interim monies held by the City can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations.; and
6. The State Treasurer's investment pool (STAROhio).

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 7: **DEPOSITS AND INVESTMENTS** (Continued)

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

1. Bonds of the State of Ohio;
2. Bond of any municipal corporation, village, county, township or other political subdivision of this state, as to which there is not of principal, interest, or coupon; and,
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Investments may only be made through specified dealers and institutions.

**Deposits**

*Custodial Credit Risk*

Custodial credit risk for deposits is the risk that in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party.

At year-end, the carrying amount of the City's deposits was \$1,828,882 (excluding \$15,678 in segregated accounts) and the bank balance was \$1,964,962. Of the City's bank balance \$843,821 was covered by Federal Depository Insurance Company (FDIC) and \$1,121,141 was uninsured. At year-end, the City had \$600 in cash on hand.

The City has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**Investments**

As of December 31, 2016, the City had the following investment:

<u>Investment Type</u>	<u>Fair- Value</u>	<u>Credit Rating (*)</u>	<u>Investment Maturities (in Years)</u>
STAR Ohio	\$ 6,763,397	AAAm	<1
Total Investments	<u>6,763,397</u>		<u>\$ 6,763,397</u>
Carrying Amount of Deposits	1,828,882		
Petty Cash	<u>600</u>		
Total Cash and Investments	<u>\$ 8,592,879</u>		

\* Credit Ratings were obtained from Standard & Poor's, respectively, for all investments.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 7: **DEPOSITS AND INVESTMENTS** (Continued)

**Investments** (Continued)

The City has categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the City’s recurring fair value measurements as of December 31, 2016.

***Interest Rate Risk*** – The City has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the City, and that an investment must be purchased with the expectation that it will be held to maturity. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least two percent and be marked to market daily.

***Credit Risk*** – STAROhio carries a rating of AAAM by Standard and Poor’s. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The City has no investment policy that would further limit its investment choices.

***Custodial Credit Risk*** – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Securities backed by a federal government agency or instrumentality are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty’s trust department or agent but not in the City’s name. The City has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

***Concentration of Credit Risk*** – The City places no limit on the amount it may invest in any one issuer. The following is the City’s allocation as of December 31, 2016:

<u>Investment Issuer</u>	<u>Percentage of Investments</u>
STAROhio	100.00%

NOTE 8: **RECEIVABLES**

A. **Property Taxes**

Property taxes include amounts levied against all real, public utility and tangible personal property located in the City. Property tax revenue received during 2016 for real and public utility property taxes represents collections for 2015 taxes. Property tax payments received during 2016 for tangible personal property, except for public utility property, are for prior year unpaid tangible personal property taxes.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 8: **RECEIVABLES** (Continued)

A. **Property Taxes** (Continued)

Real property taxes (other than public utility property) are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by the County Auditor at 35 percent of the appraised market value, and reappraisal of all property is required every six years with a triennial update. The last reappraisal was completed for tax year 2015 affecting collections beginning in 2016.

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31, if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Taxes not paid become delinquent after December 31 of the year in which payable. Under certain circumstances, state statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. Public utility real and tangible personal property taxes collected during the calendar year were levied in the preceding calendar year based on assessed values as of January 1 of that preceding year, the lien date.

Real and public utility property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 31, with the remainder payable by June 30. Under certain circumstances, state statute permits earlier or later payment dates to be established.

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

The Cuyahoga County Fiscal Officer collects property tax on behalf of all taxing districts within the County. The Cuyahoga County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected.

The full tax rate for all City operations for the year ended December 31, 2016, was \$9.70 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 204,101,800
Public Property	8,299,220
<b>Total</b>	<b>\$ 212,401,020</b>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 8: **RECEIVABLES** (Continued)

A. **Property Taxes** (Continued)

Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2016 and for which there is an enforceable legal claim. In the General Fund, the General Obligation Bond Retirement Fund, the Police Salary and Equipment, the Fire Salary and Equipment, the Street Lighting, the Building Levy, the Fire Pension, and the Police Pension special revenue funds, the entire receivable has been offset by deferred inflows of resources since the current taxes were not levied to finance 2016 operations and the collections of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred inflows of resources.

B. **Municipal Income Taxes**

The City levies a municipal income tax of 2.60 percent on income earned within the City. Residents of the City who work and pay taxes in another community receive a fifty percent credit of their Warrensville Heights City income tax. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the Central Collection Agency (CCA) at least quarterly. Corporations and other individual taxpayers are also required to pay estimated tax quarterly and file a return annually. Taxes collected by CCA in one month are remitted to the City on the tenth of the following month. Municipal income tax revenue is credited entirely to the General Fund.

C. **Intergovernmental Receivables**

A summary of intergovernmental receivables follows:

Revenue Description	Amount
Local Government	202,900
Cents Per Gallon and Excise Tax	224,955
Homestead and Rollback	55,650
Permissive Tax	2,365
Total Intergovernmental Receivable	\$ 485,870

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

**NOTE 9: INTERFUND TRANSFERS**

The transfers among City funds were made to provide additional resources for current operations and for the payment of debt. The following transfers were made during the year ended December 31, 2016:

Transfer To	Transfer From		Total
	General Fund	General Obligation Bond Fund	
General Obligation Bond Retirement	\$ 1,000,000	\$ -	\$ 1,000,000
Non-Major Governmental Funds	968,332	98,482	1,066,814
Total	\$ 1,968,332	\$ 98,482	\$ 2,066,814

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; distribute unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to segregate money for anticipated capital projects; to provide additional resources for current operations or debt service; and to return money to the fund from which it was originally provided once a project is completed. During 2016, GAAP transfers were required to reflect the pay down of Bond Anticipation Notes principal and interest. These transfers were necessary to record the retirement in the proper governmental funds.

**NOTE 10: INTERFUND BALANCES**

Interfund balances at December 31, 2016, consist of the following interfund receivable and payables:

<u>Interfund Payable</u>	<u>Interfund Receivable</u>
Major Governmental Funds:	General Fund
General Obligation Bond Retirement Fund	\$ 46,954
Nonmajor Governmental Funds:	
Bereau of Justice Grant	148
Community Development Block Grant	27,919
COPS Grant	21,566
2007 Nature Works Grant	19,589
Town Center Project Fund	5,973
State Infrastructure Bank Loan Fund	594,067
Total	\$ 716,216

The loans to the other major and other governmental funds from the General Fund were made to cover expenditures until reimbursements are received. All of the loans will be repaid in subsequent periods.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

**NOTE 11: CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balances 12/31/2015	Additions	Disposals	Balances 12/31/2016
<b>Governmental Activities</b>				
Nondepreciable Assets:				
Land	\$ 3,641,382	\$ 28	\$ -	\$ 3,641,410
Total Nondepreciable Assets	<u>3,641,382</u>	<u>28</u>	<u>-</u>	<u>3,641,410</u>
Depreciable Assets:				
Land Improvements	698,004	-	-	698,004
Buildings	14,968,170	-	(128,245)	14,839,925
Machinery and Equipment	2,226,993	408,320	-	2,635,313
Furniture and Fixtures	92,708	24,298	-	117,006
Vehicles	5,677,777	223,380	-	5,901,157
Infrastructure:				
Roads	8,120,754	2,707,304	-	10,828,058
Sanitary Sewers	2,583,416	-	-	2,583,416
Water Lines	2,162,689	-	-	2,162,689
Storm Sewers	2,426,227	-	-	2,426,227
Total Depreciable Assets	<u>38,956,738</u>	<u>3,363,302</u>	<u>(128,245)</u>	<u>42,191,795</u>
Less Accumulated Depreciation				
Land Improvements	(496,804)	(17,735)	-	(514,539)
Buildings	(2,561,337)	(308,690)	5,129	(2,864,898)
Machinery and Equipment	(2,043,989)	(100,467)	-	(2,144,456)
Furniture and Fixtures	(51,086)	(2,936)	-	(54,022)
Vehicles	(4,922,950)	(160,498)	-	(5,083,448)
Infrastructure:				
Roads	(3,850,761)	(130,259)	-	(3,981,020)
Sanitary Sewers	(1,604,990)	(34,363)	-	(1,639,353)
Water Lines	(1,297,685)	(23,174)	-	(1,320,859)
Storm Sewers	(1,374,829)	(32,262)	-	(1,407,091)
Total Accumulated Depreciation	<u>(18,204,431)</u>	<u>(810,384)</u>	<u>5,129</u>	<u>(19,009,686)</u>
Total Depreciable Assets, Net	<u>20,752,307</u>	<u>2,552,918</u>	<u>(123,116)</u>	<u>23,182,109</u>
Governmental Activities Capital Assets, Net	<u>\$ 24,393,689</u>	<u>\$ 2,552,946</u>	<u>\$ (123,116)</u>	<u>\$ 26,823,519</u>

Depreciation expense was charged to governmental activities as follows:

Security of Persons and Property:	\$ 111,121
Leisure Time Activities	244,295
Community Development	4,110
Public Works	93,799
General Government	357,059
Total Depreciation Expense	<u>\$ 810,384</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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**NOTE 12: LONG-TERM OBLIGATIONS**

Original issuance amounts and interest rates of the City's debt issues are as follows:

Debt Issue	Interest Rate	Original Issue	Year of Maturity
General obligation bonds:			
2013 Various purpose improvement refunding bonds	2.00%-3.125%	9,055,000	2032
2013 Various purpose improvement refunding bonds	2.00%-4.00%	1,725,000	2029
Unamortized Premium	n/a	304,219	2032
2014 Cinema Park improvement bonds	1.500% - 4.00%	2,095,000	2030
Unamortized Premium	n/a	142,163	2030
Certificates of participation:			
2013 Certificates of participation	3.125%-4.50%	9,800,000	2037
Unamortized premiums	n/a	145,419	2013-2037
Loan payable:			
Land installment loan	4.50%	450,000	2019
State Infrastructure Bank Loan	3.00%	1,927,396	2025

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**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

**NOTE 12: LONG-TERM OBLIGATIONS (Continued)**

	Restated Balances 12/31/2015	Issued	Retired	Balances 12/30/2016	Amounts Due in One Year
<b>General Obligation Bonds:</b>					
Various Purpose Bonds					
Series 2013-1	\$ 7,185,000	\$ -	\$ (620,000)	\$ 6,565,000	\$ 645,000
Various Purpose Bonds					
Series 2013-2	1,425,000	-	(110,000)	1,315,000	120,000
Cinema Park Improvement					
Bond Series 2014	2,090,000	-	(5,000)	2,085,000	5,000
Unamortized Premium	381,062	-	(24,561)	356,501	-
Total General Obligation Bonds	<u>11,081,062</u>	<u>-</u>	<u>(759,561)</u>	<u>10,321,501</u>	<u>770,000</u>
<b>Certificates of Participation:</b>					
2013 Certificates of Participation	9,800,000	-	-	9,800,000	-
Unamortized Premium	89,546	-	(4,070)	85,476	-
Total Certificates of Participation:	<u>9,889,546</u>	<u>-</u>	<u>(4,070)</u>	<u>9,885,476</u>	<u>-</u>
<b>Loans Payable:</b>					
Land Installment Loan Payable	368,459	-	(86,027)	282,432	89,930
State Infrastructure Bank Loan	-	1,927,396	-	1,927,396	-
Total Loans Payable:	<u>368,459</u>	<u>1,927,396</u>	<u>(86,027)</u>	<u>2,209,828</u>	<u>89,930</u>
<b>Other Long-Term Obligations:</b>					
Compensated Absences	2,231,921	1,379,799	(1,230,777)	2,380,943	1,306,965
Claims Payable	49,139	-	(33,162)	15,977	1,119
Tap In Fee Agreement Payable	26,667	-	(13,333)	13,334	13,334
Community Reinvestment					
agreement payable	155,407	-	(155,407)	-	-
Capital Leases	605,607	77,025	(239,802)	442,830	220,617
<b>Net Pension Liability:</b>					
OPERS	3,292,564	1,560,333	-	4,852,897	-
OP&F	12,015,242	3,407,336	-	15,422,578	-
Total Net Pension Liability	<u>15,307,806</u>	<u>4,967,669</u>	<u>-</u>	<u>20,275,475</u>	<u>-</u>
Total Other Long-Term Obligations:	<u>18,376,547</u>	<u>6,424,493</u>	<u>(1,672,481)</u>	<u>23,128,559</u>	<u>1,542,035</u>
<b>Total Governmental Activities</b>	<u>\$ 39,715,614</u>	<u>\$ 8,351,889</u>	<u>\$ (2,522,139)</u>	<u>\$ 45,545,364</u>	<u>\$ 2,401,965</u>

The voted general obligation, special assessment refunding bonds for various purpose improvements and the street improvement general obligation bonds, and the certificate of participation will be paid with property tax revenue and special assessment revenue from the General Obligation Bond Retirement Fund.

In 2016, the City received \$1,927,396 in loan proceeds from the Ohio Department of Transportation for the rehabilitation of local roads. Since this loan is not finalized, the repayment schedule is not included in the schedule of debt payments.

The City has a liability to the City of Bedford Heights for \$13,334 related to tap in fees received and earned in 2014 and prior on water lines owned by the City of Bedford Heights. The cities have agreed for the City of Warrensville Heights to pay the City of Bedford Heights in three annual payments of \$13,333 starting January 30, 2015. The City will use General Fund resources to repay this liability.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

**NOTE 12: LONG-TERM OBLIGATIONS** (Continued)

The City had a community reinvestment agreement with the Warrensville City School District (School District) which is a revenue sharing program between the two entities, which was paid off in 2016 using General Fund resources.

Compensated absences, claims payable, and capital leases (see Notes 14 and 16 for additional detail on capital leases and claims payable) will be paid from the General Fund.

As of December 31, 2016, the City's overall legal debt margin was \$11,980,606 and the unvoted legal debt margin was \$1,360,555.

The annual requirements to amortize all long-term debt outstanding as of December 31, 2016 are as follows:

Year	Governmental Activities					
	General Obligation Bonds		Certificates of Participation		Loan Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$ 770,000	\$ 297,263	\$ -	\$ 376,663	\$ 89,930	\$ 11,205
2018	560,000	281,288	100,000	376,663	94,115	7,088
2019	570,000	268,938	365,000	376,663	98,387	2,783
2020	870,000	252,125	380,000	358,062	-	-
2021	585,000	234,799	395,000	342,863	-	-
2022-2026	3,600,000	850,136	2,185,000	1,502,856	-	-
2027-2031	2,725,000	296,775	975,000	1,117,856	-	-
2032-2036	285,000	8,906	2,755,000	578,500	-	-
2037	-	-	2,645,000	31,725	-	-
Total	<u>\$ 9,965,000</u>	<u>\$ 2,490,230</u>	<u>\$ 9,800,000</u>	<u>\$ 5,061,851</u>	<u>\$ 282,432</u>	<u>\$ 21,076</u>

**NOTE 13: NOTE DEBT**

In 2016, the City issued \$820,000 in street improvement bond anticipation notes on August 10, 2016 at 1.75 percent and maturing August 10, 2017.

The City issued \$1,500,000 in certificates of participation (COPs) in 2016 to retire \$1,700,000 in COPs issued on December 13, 2015 at 3.125 percent. These COPs were issued to provide funds for constructing, furnishing and equipping the City's Community Center.

The City also issued a \$450,000 real property improvement note on December 10, 2016 at 1.85 percent and maturing on December 10, 2017.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

**NOTE 13: NOTE DEBT**

	Restated Balances 12/31/2015	Issued	Retired	Balances 12/30/2016
2015 Bond Anticipation Notes				
Series 2015-1	\$ 1,220,000	\$ -	\$ (1,220,000)	\$ -
2015 Real Property Acquisition Note				
Series 2015-2	245,000	-	(245,000)	-
2015 Real Property Acquisition Note				
Short-term Liabilities	50,000	-	(50,000)	-
2015 Certificates of Participation	1,700,000	-	(1,700,000)	-
2016 Certificates of Participation	-	1,500,000	-	1,500,000
2016 Street Improvement Notes	-	820,000	-	820,000
Economic Development Loan Payable	-	450,000	-	450,000
Unamortized Premium	15,919	23,844	(19,374)	20,389
Total Governmental Activities	<u>\$ 3,230,919</u>	<u>\$ 2,793,844</u>	<u>\$ (3,234,374)</u>	<u>\$ 2,790,389</u>

All the notes are backed by the full faith and credit of the City and mature within one year. The note liability is reflected in the funds which received the proceeds. As of December 31, 2016, all of the short-term note proceeds have been expended. The notes will be paid off from the debt service funds.

**NOTE 14: LEASES**

**Capital Leases**

The City has entered into several lease agreements for various vehicles, machinery and equipment. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, *Accounting for Leases*, and have been recorded on the government-wide statements.

In 2016, the City entered into a new capital lease agreement in the amount of \$77,025 for the acquisition of eight copiers.

The machinery, equipment, and vehicles have been capitalized in the amount of \$1,316,471, the present value of the minimum lease payments at the inception of the lease.

The assets acquired through capital leases are as follows:

Asset:	Governmental Activities
Machinery & Equipment	\$ 337,683
Vehicles	781,241
Total Historical Cost	1,118,924
Less: Accumulated Depreciation	(99,105)
Total Book Value as of December 31, 2016	<u>\$ 1,019,819</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 14: **LEASES** (Continued)

**Capital Leases** (Continued)

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

<u>Year Ending December 31,</u>		
2017	\$	236,863
2018		88,941
2019		61,173
2020		61,173
2021		29,143
Total Minimum Lease Payment		<u>477,293</u>
Less: amt Representing Interest		<u>(34,463)</u>
Present Value of Minimum lease	\$	<u><u>442,830</u></u>

Capital lease payments have been presented as part of the General Fund's program expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balances, and principal payments reduce liabilities rather than being an expense on the statement of activities.

NOTE 15: **CONTINGENCIES**

A. **Litigation**

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

B. **Grants**

The City received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds.

However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 2016.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

NOTE 16: **RISK MANAGEMENT**

A. **Property and Liability**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. During 2016, the City contracted with U.S. Specialty Insurance Company for various types of insurance as follows:

Company	Coverage	Amount
U.S. Specialty Insurance Co.	General Liability (per occurrence/aggregate)	\$1,000,000/\$3,000,000
	Fire Damage Liability	50,000
	Premises Medical Payments (per person)	10,000
	Employee Benefits Liability (per occurrence/aggregate)	1,000,000/4,000,000
	Ohio Stop Gap	1,000,000
	Automobile Liability and Physical Damage Coverage:	
	Combined Bodily Injury and Property Damage	1,000,000
	Medical Payments	5,000
	Law Enforcement Liability (per occurrence/aggregate)	1,000,000/3,000,000
	Public Officials Liability (per occurrence/aggregate)	1,000,000/1,000,000
	Crime:	
	Forgery and Alteration	250,000
	Computer Fraud	250,000
	Theft, Disappearance, and Destruction	25,000
	Employee Dishonesty	500,000
	Flood	500,000
	Earthquake	500,000
	Electronic Data Processing Systems	309,920
	Property (Building and Contents) Coverage	27,367,915
	Inland Marine Coverage	2,591,198
Umbrella Liability	5,000,000	

Settled claims have not exceeded this commercial coverage in any of the past three years and there have been no significant reductions in insurance coverage from the prior year.

B. **Workers' Compensation**

The City participates in the State Workers' Compensation Retrospective Rating and Payment Plan. This Plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claims cost for injured employees. The balance of claims payable at December 31, 2016, represents an estimate of the liability for unpaid claims costs provided by Bureau of Workers' Compensation. The claims liability for the Workers' Compensation retrospective rating and payment system at December 31, 2016, was \$15,977. All of the claims are paid from the General Fund.

The claims liability reported at December 31, 2016 for workers' compensation is based on the requirements of Governmental Standards Board Statement No. 30, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated adjustment expenses.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 16: **RISK MANAGEMENT** (Continued)

B. **Workers' Compensation** (Continued)

Changes in claims activity for the years 2012 through 2016 are as follows:

	Beginning of Year	Claims	Payments	End of Year
2012	\$ 188,272	\$ -	\$ 112,337	\$ 75,935
2013	75,935	13,823	1,930	87,828
2014	87,828	-	36,560	51,268
2015	51,268	-	2,129	49,139
2016	49,139	-	33,162	15,977

NOTE 17: **DEFINED BENEFIT PENSION PLAN**

The net pension liability/(asset) reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the City's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the City's obligation for this liability to annually required payments. The City cannot control benefit terms or the manner in which pensions are financed; however, the City does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**A. Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description - City employees, other than full-time police and firefighters, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. City employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**A. Plan Description – Ohio Public Employees Retirement System (OPERS)** (Continued)

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local
<b>2016 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee	10.0 %
 <b>2016 Actual Contribution Rates</b>	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	2.0
Total Employer	14.0 %
 Employee	 10.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The City’s contractually required contributions was \$463,903 for 2016. Of this amount, \$60,889 is reported as an intergovernmental payable.

**B. Plan Description – Ohio Police & Fire Pension Fund (OP&F)**

Plan Description - City full-time police and firefighters participate in Ohio Police and Fire Pension Fund (OP&F), a cost-sharing, multiple-employer defined benefit pension plan administered by OP&F. OP&F provides retirement and disability pension 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 and detailed information about OP&F fiduciary net position. The report that may be obtained by visiting the OP&F website at [www.op-f.org](http://www.op-f.org) or by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**B. Plan Description – Ohio Police & Fire Pension Fund (OP&F)** (Continued)

Upon attaining a qualifying age with sufficient years of service, a member of OP&F may retire and receive a lifetime monthly pension. OP&F offers four types of service retirement: normal, service commuted, age/service commuted and actuarially reduced. Each type has different eligibility guidelines and is calculated using the member’s average annual salary. The following discussion of the pension formula relates to normal service retirement.

For members hired after July 1, 2013, the minimum retirement age is 52 for normal service retirement with at least 25 years of service credit. For members hired on or before July 1, 2013, the minimum retirement age is 48 for normal service retirement with at least 25 years of service credit.

The annual pension benefit for normal service retirement is equal to a percentage of the allowable average annual salary. The percentage equals 2.5 percent for each of the first 20 years of service credit, 2.0 percent for each of the next five years of service credit and 1.5 percent for each year of service credit in excess of 25 years. The maximum pension of 72 percent of the allowable average annual salary is paid after 33 years of service credit.

Under normal service retirement, retired members who are at least 55 years old and have been receiving OP&F benefits for at least one year may be eligible for a cost-of-living allowance adjustment. The age 55 provision for receiving a COLA does not apply to those who are receiving a permanent and total disability benefit and statutory survivors.

Members retiring under normal service retirement, with less than 15 years of service credit on July 1, 2013, will receive a COLA equal to either three percent or the percent increase, if any, in the consumer price index (CPI) over the 12-month period ending on September 30 of the immediately preceding year, whichever is less. The COLA amount for members with at least 15 years of service credit as of July 1, 2013 is equal to three percent of their base pension or disability benefit.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	Police	Firefighters
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	19.50 %	24.00 %
Employee	12.25 %	12.25 %
 <b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	19.00 %	23.50 %
Post-employment Health Care Benefits	0.50	0.50
Total Employer	19.50 %	24.00 %

Employer contribution rates are expressed as a percentage of covered payroll. The City’s contractually required contribution to OP&F was \$1,165,415 for 2016. Of this amount, \$118,894 is reported as an intergovernmental payable.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**C. Pension Liabilities, Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability for OPERS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. OP&F's total pension liability was measured as of December 31, 2015, and was determined by rolling forward the total pension liability as of January 1, 2015, to December 31, 2015. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS Traditional Pension Plan	OP&F Police	OP&F Fire	Total
Proportion of the Net Pension Liability/Asset Prior Measurement Date	0.027299%	0.114533%	0.123265%	
Proportion of the Net Pension Liability/Asset Current Measurement Date	<u>0.028017%</u>	<u>0.114445%</u>	<u>0.125294%</u>	
Change in Proportionate Share	<u>0.000718%</u>	<u>-0.00088%</u>	<u>0.002029%</u>	
Proportionate Share of the Net Pension Liability/(Asset)	\$ 4,852,897	\$ 7,362,327	\$ 8,060,251	\$ 20,275,475
Pension Expense	\$ 681,875	\$ 875,886	\$ 956,339	\$ 2,514,100

At December 31, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	OP&F Police	OP&F Fire	Total
<b>Deferred Outflows of Resources</b>				
Net difference between projected and actual earnings on pension plan investments	1,426,449	1,198,303	1,311,900	3,936,652
Changes in proportion and differences between City contributions and proportionate share of contributions	57,135	-	86,513	143,648
City contributions subsequent to the measurement date	<u>463,903</u>	<u>564,376</u>	<u>601,039</u>	<u>1,629,318</u>
Total Deferred Outflows of Resources	<u>\$1,947,487</u>	<u>\$1,762,679</u>	<u>\$1,999,452</u>	<u>\$5,709,618</u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$93,768	\$20,673	\$22,632	\$137,073
Changes in proportion and differences between City contributions and proportionate share of contributions	-	3,739	-	3,739
Total Deferred Inflows of Resources	<u>\$93,768</u>	<u>\$24,412</u>	<u>\$22,632</u>	<u>\$140,812</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**C. Pension Liabilities, Pension Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** (Continued)

\$1,629,318 reported as deferred outflows of resources related to pension resulting from City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OP&F Police	OP&F Fire	Total
2017	\$338,341	\$310,843	\$357,767	\$1,006,951
2018	361,148	310,843	357,767	1,029,758
2019	367,523	310,841	357,769	1,036,133
2020	322,804	246,960	287,829	857,593
2021	0	(4,704)	12,308	7,604
Thereafter	0	(892)	2,340	1,448
Total	<u>\$1,389,816</u>	<u>\$1,173,891</u>	<u>\$1,375,780</u>	<u>\$3,939,487</u>

**D. Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**D. Actuarial Assumptions – OPERS** (Continued)

The total pension asset in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation COLA or Ad Hoc COLA	4.25 to 8.05 percent including wage inflation 3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

**D. Actuarial Assumptions – OPERS** (Continued)

The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**E. Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following table presents the City’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

<u>City's proportionate share of the net pension liability/(asset)</u>	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
Traditional Pension Plan	\$ 7,731,851	\$ 4,852,897	\$ 2,424,591

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

***F. Actuarial Assumptions – OP&F***

OP&F’s total pension liability as of December 31, 2015 is based on the results of an actuarial valuation date of January 1, 2015, and rolled-forward using generally accepted actuarial procedures. The total pension liability is determined by OP&F’s actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing plan involve estimates of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

Key methods and assumptions used in calculating the total pension liability in the latest actuarial valuation, prepared as of January 1, 2015, are presented below:

Valuation Date	January 1, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	8.25 percent
Projected Salary Increases	4.25 percent to 11 percent
Payroll Increases	3.75 percent
Inflation Assumptions	3.25 percent
Cost of Living Adjustments	2.60 percent and 3.00 percent

Rates of death are based on the RP2000 Combined Table, age-adjusted as follows. For active members, set back six years. For disability retirements, set forward five years for police and three years for firefighters. For service retirements, set back zero years for police and two years for firefighters. For beneficiaries, set back zero years. The rates are applied on a fully generational basis, with a base year of 2009, using mortality improvement Scale AA.

The most recent experience study was completed January 1, 2012.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted averaged of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

***F. Actuarial Assumptions – OP&F*** (Continued)

Best estimates of the long-term expected geometric real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2015 are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Cash and Cash Equivalents	- %	(0.25) %
Domestic Equity	16.00	4.47
Non-US Equity	16.00	4.47
Core Fixed Income *	20.00	1.62
Global Inflation Protected *	20.00	1.33
High Yield	15.00	3.39
Real Estate	12.00	3.93
Private Markets	8.00	6.98
Timber	5.00	4.92
Master Limited Partnerships	8.00	7.03
Total	<u>120.00 %</u>	

\* levered 2x

OP&F's Board of Trustees has incorporated the "risk parity" concept into OP&F's asset liability valuation with the goal of reducing equity risk exposure, which reduces overall Total Portfolio risk without sacrificing return, and creating a more risk-balanced portfolio based on their relationship between asset classes and economic environments. From the notional portfolio perspective above, the Total Portfolio may be levered up to 1.2 times due to the application of leverage in certain fixed income asset classes.

***Discount Rate*** The total pension liability was calculated using the discount rate of 8.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by State statute. Projected inflows from investment earning were calculated using the longer-term assumed investment rate of return 8.25 percent. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

NOTE 17: **DEFINED BENEFIT PENSION PLAN** (Continued)

***G. Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 8.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (7.25 percent), or one percentage point higher (9.25 percent) than the current rate.

	1% Decrease (7.25%)	Current Discount Rate (8.25%)	1% Increase (9.25%)
City's proportionate share of the net pension liability	\$ 20,340,315	\$ 15,422,578	\$ 11,256,771

NOTE 18: **POST-EMPLOYMENT BENEFITS**

**A. Ohio Public Employees Retirement System**

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans; the Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan is a defined contribution plan; and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the OPERS Board of Trustees (OPERS Board) in Chapter 145 of the Ohio Revised Code.



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 18: **POST-EMPLOYMENT BENEFITS** (Continued)

**B. Ohio Public Employees Retirement System** (Continued)

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care coverage. Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.00 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.10 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.00 percent during calendar year 2016.

As recommended by the OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.00 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member-Directed Plan for 2016 was 4.0 percent. The City's actual employer contributions for December 31, 2016, 2015 and 2014 which were used to fund post-employment benefits were \$77,573, \$76,054, and \$67,697, respectively; 88.79 percent has been contributed for 2016, 2015 and 2014.

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

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored health care program, a cost-sharing multiple-employer defined benefit post-employment health care plan administered by OP&F. OP&F provides health care benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B Premium and long term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or statutory survivor benefit or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 18: **POST-EMPLOYMENT BENEFITS** (Continued)

**B. Ohio Police and Fire Pension Fund** (Continued)

The Ohio Revised Code allows, but does not mandate OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is 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, OH 43215-5164. That report is also available on OP&F's website at [www.op-f.org](http://www.op-f.org).

Funding Policy - The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F (defined benefit pension plan). Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.50 percent and 24.00 percent of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.50 percent of covered payroll for police employer units and 24.00 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administered as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 Trust and the Section 401(h) account as the employer contribution for retiree health care benefits. The portion of employer contributions allocated to health care was 0.50 percent of covered payroll from January 1, 2016 thru December 31, 2016.

The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and is limited by the provisions of the Sections 115 and 401(h).

The OP&F Board of Trustees also is authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions to OP&F which were allocated to fund post-employment health care benefits for police and firefighters were \$13,647 and \$11,933 for the year ended December 31, 2016, \$14,043 and \$12,382 for the year ended December 31, 2015, and \$12,757 and \$11,089 for the year ended December 31, 2014, respectively. The full amount has been contributed for 2016, 2015 and 2014.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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**NOTE 19: COMPENSATED ABSENCES**

The criteria for determining vacation and sick leave benefits are derived from negotiated agreements and State laws. All City employees earn vacation ranging from two to six weeks based upon length of service.

General administration employees not covered by a collective bargaining agreement earn sick leave of 120 hours annually, without limit on the amount they can accumulate. General administration employees may carry forward a maximum of 336 hours of vacation leave unless the employee's department head certifies to the Mayor that the employee has exceeded the maximum vacation hours allowed as a result of the employee's inability to use vacation leave due to staffing requirements. Upon separation from the City, a maximum of 25 percent of accumulated sick leave up to 240 hours and up to 336 hours of vacation leave shall be paid.

Fire department employees earn 168 hours of sick leave annually and may carry forward an unlimited amount. Upon separation from the City, fire department employees will be paid for 37.5 percent of their accumulated sick balance up to 1,080 hours and up to 120 hours of vacation leave shall be paid. The maximum amount of vacation leave that may be carried forward annually is 120 hours.

Police officers earn 120 hours of sick leave per year and may carry forward an unlimited amount of sick leave annually. However, only 480 hours of vacation time may be carried forward annually. Police officers separating from employment will be paid for any unused vacation balance with a maximum of 480 hours. Police officers with at least ten years of continuous City service will be paid 30 percent of their accumulated sick leave balance upon separation from the City, with a maximum of 400 hours.

Police dispatchers earn 120 hours of sick leave annually and may carry forward an unlimited amount; the maximum amount of vacation leave that may be carried forward is 336 hours. Upon separation from employment, dispatchers may be paid for all accumulated vacation leave up to 336 hours; however they are only paid for accumulated sick leave at 30 percent of total or a maximum of 232 hours if separation is by retirement and with at least ten years of continuous service with the City.

**NOTE 20: JOINTLY GOVERNED ORGANIZATIONS**

**First Suburbs Consortium of Northeast Ohio Council of Governments**

The City is a member of the First Suburbs Consortium of Northeast Ohio Council of Government ("Council"). The Council is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. The Council is currently comprised of 18 communities. The Council was formed to foster cooperation between municipalities in matters of mutual concern including but not limited to, initiation and support of policies and practices which protect, maintain and redevelop mature communities and other matters which affect health, safety, welfare, education, economic conditions, and regional development.

The Council is governed by an Assembly made up of one representative from each member community. The representatives then elect the Governing Board made up of a Chair, Vice Chair, and other members elected in annual elections. The Governing Board oversees and manages the Council.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 20: **JOINTLY GOVERNED ORGANIZATIONS** (Continued)

**First Suburbs Consortium of Northeast Ohio Council of Governments** (Continued)

The degree of control exercised by any participating government is limited to its representation in the Assembly and on the Governing Board.

During 2016, the City contributed \$1,500 to the Council. Financial information can be obtained by contacting First Suburbs Consortium of Northeast Ohio Council of Governments, 40 Severance Circle, Cleveland Heights, Ohio 44118.

**Northeast Ohio Public Energy Council**

The City is a member of the Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of energy. NOPEC is currently comprised of 134 members in 174 communities in 10 counties who have been authorized by ballot to purchase energy on behalf of their citizens. The intent of NOPEC is to provide energy at the lowest possible rates while at the same time ensuring stability in prices by entering into long-term contracts with suppliers to provide energy to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board of Directors oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board of Directors. The City of Warrensville Heights did not contribute to NOPEC during 2016. Financial information can be obtained by contacting NOPEC, 31320 Solon Rd, Suite 20, Solon, Ohio 44139.

**Chagrin/Southeast Council of Government**

The Chagrin/Southeast Council of Government operates the Chagrin/Southeast HazMat Response Team. The team was formed in 1990 to assist local fire departments in responding to incidents involving industrial chemicals. The Council of Government has established two subsidiary organizations, the West Shore Hazardous Materials Committee which provides hazardous material protection and assistance, and the West Shore Enforcement Bureau which provides extra assistance to cities in the form of a Swat Team. During 2016, the City contributed \$3,500 to the organization. The Chagrin/Southeast Council of Government financial statements may be obtained by contacting the Finance Director of the Village of Glenwillow, 29555 Pettibone Road, Glenwillow, Ohio 44139.

The City is a member of Valley Enforcement Regional Council of Government (“VERCOG”), a jointly governed organization. VERCOG is a regional council of government formed under Chapter 167 of the Ohio Revised Code. VERCOG was formed to continue to foster cooperation among political subdivisions through sharing of facilities for their common benefit. It includes the supervision and control of the Valley Enforcement Group (“VEG”), which has been a mutual aid organization providing the mutual interchange and sharing of police personnel and police equipment.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 20: **JOINTLY GOVERNED ORGANIZATIONS** (Continued)

**Valley Enforcement Regional Council of Government** (Continued)

VERCOG is comprised of communities located within the Chagrin Valley which exercise law enforcement authority under Ohio law and whose law enforcement agency consists of four or more full-time, sworn law enforcement officers. VERCOG is authorized to acquire and own police equipment and other property, to be used by all participating members, and may do any other thing permitted by law to accomplish its general purposes.

During 2016, the City paid \$7,000 to VERCOG. Financial information can be obtained by contacting the City of Pepper Pike, 28000 Shaker Boulevard, Pepper Pike, Ohio 44124.

NOTE 21: **OTHER SIGNIFICANT COMMITMENTS**

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

	<u>Encumbrances</u>
General Fund	\$ 405,057
ODOT SIB Loan Fund	17,745
Nonmajor Governmental Funds	92,093
<b>Total Encumbrances-Governmental Funds</b>	<b>\$ 514,895</b>

NOTE 22: **TAX ABATEMENT DISCLOSURE**

**Income tax abatement program**

As of December 31, 2016, the City of Warrensville Heights continues to pursue new and efficient economic development strategies that are fiscally responsible, support the creation of new jobs, and grow the City's economic tax base.

The Warrensville Heights Occupancy Program (W.H.O.P.) provides a monetary grant to businesses occupying or looking to occupy, whether buying or leasing, existing vacant industrial and/or commercial property within the City of Warrensville Heights, where such occupancy results in new jobs in the City of Warrensville Heights. The grant is an annual payment from the City's non-tax revenues, which is equal to a percentage of the businesses total annual payroll. Retail and food service businesses are not eligible program participants.

The business must currently employ at least twenty-five (25) full time or full-time equivalent employees with a current payroll, excluding benefits, exceeding \$500,000 and is creating at least ten (10) new jobs that will result in at least \$320,000 in new annual payroll within a three (3) year period beginning at the commencement date of the agreement.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2016  
(CONTINUED)**

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NOTE 22: **TAX ABATEMENT DISCLOSURE** (Continued)

**Income tax abatement program** (Continued)

An eligible grant recipient will receive an annual grant payment equal to no more than fifty percent (50%) of the total annual payroll taxes paid to the City of Warrensville Heights for the duration of the W.H.O.P. agreement. The duration of the agreement may not exceed the lease term if the benefiting business is leasing space.

**Real Estate Tax abatement**

The City of Warrensville Heights Community Reinvestment Areas was created in 1977. The program underwent major revisions in 1994. In fact, there are two types of CRAs – those created prior to July 1, 1994 and those after. The City Council passed legislative authority with designated area determined the size, the number of areas as well as the term and extent of the real property exemptions. Designations includes Northeast, Southeast and West boundaries of the City of Warrensville Heights.

The City's Reinvestment Area program is an economic development tool administered by City of Warrensville Heights and county government that provides real property tax exemptions for property owners who renovate existing or construct new buildings. For residential property, a tax exemption on the increase in the assessed valuation resulting from improvements. Residential application must be filed with the Housing Officer no later than six months after construction completion.

- A. Ten (10) years, for the remodeling of dwellings containing not more than two housing units and upon which the cost of remodeling is at least \$2,500;
- B. Twelve (12) years for remodeling of existing residential dwelling containing more than two housing units and upon which the cost of remodeling is at least \$5,000;
- C. Fifteen (15) years for new residential, commercial, and industrial facilities shall be negotiated on a case-by-case basis in advance of construction occurring.

Warrensville Heights Tax Increment Financing (TIF) is another economic development mechanism used by the city to apply payments derived from the increased assessed value of improvements to real property beyond that amount are directed towards a separate fund to finance the construction of infrastructure defined within the TIF legislation.

The City Council designate a Housing Officer to review applications and serve as the program lead. The city created a Tax Incentive Review Council (TIRC) to review performance of all agreements and projects.

**City Council's incentive criteria for decision making**

The City of Warrensville Heights has offered Community Reinvestment Area abatement and tax incentives programs to businesses based upon substantial investment into the City. All projects requires an application to the Office of Community and Economic Development, Mayoral review, Council approval and is filed with the County.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2016  
 (CONTINUED)**

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NOTE 22: **TAX ABATEMENT DISCLOSURE** (Continued)

**City Council’s incentive criteria for decision making** (Continued)

The City’s Health Neighborhood Initiative housing development projects has rehabilitated areas of the city needing improvement. In 2016, we have seen a 43% increase in real estate values. We have created a new business recognitions program to recognize new business relocating and expanding in the city, which has brought over 187 new jobs to the city last year.

Below is the information relevant to the disclosure of these programs for the year ended December 31, 2016.

**Tax Amount of Taxes Abated (Incentive Abated) for the Year 2015 (In Actual Dollars)**

<u>Tax Abatement Program</u>	<u>Amount</u>
Community Reinvestment Area (CRA):	
Healthcare Facility	\$ 89,262
Economic Development Job Creation Program:	
Biomedical Testing Laboratory	25,331
Animal Care Facility	21,109
Petroleum Distribution	29,862
Professional Building	<u>20,960</u>
Total Abated Amount:	<u><u>\$ 186,524</u></u>

The following are the required amounts of income tax dollars paid by the City to the Warrensville Heights Board of Education in 2016:

- |                         |  |           |
|-------------------------|--|-----------|
| • Manufacturing         | 25 percent of municipal income tax revenue | \$ 40,775 |
| • Manufacturing         | 20 percent of municipal income tax revenue | \$ 16,334 |
| • Healthcare Facility   | 25 percent of municipal income tax revenue | \$ 60,666 |
| • Professional Building | 25 percent of municipal income tax revenue | \$ 37,632 |

## **Required Supplementary Information**



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM – TRADITIONAL PLAN  
 LAST THREE FISCAL YEARS (1)**

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<u>Traditional Plan</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
City's Proportion of the Net Pension Liability	0.028017%	0.027299%	0.027299%
City's Proportionate Share of the Net Pension Liability	\$4,852,897	\$3,292,564	\$3,218,196
City's Covered-Employee Payroll	\$3,533,442	\$3,375,286	\$3,507,774
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	137.34%	97.55%	91.74%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%

(1) Information prior to 2013 is not available. Schedule intended to show ten years of information, and additional years will be displayed as it becomes available.

Amounts presented as of the City's measurement date  
 which is the prior year end.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
 OHIO POLICE AND FIRE PENSION FUND  
 LAST THREE FISCAL YEARS (1)**

<b>Police</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
City's Proportion of the Net Pension Liability	0.1144450%	0.1145327%	0.1145327%
City's Proportionate Share of the Net Pension Liability	\$7,362,327	\$5,933,271	\$5,578,102
City's Covered-Employee Payroll	\$2,690,837	\$2,523,995	\$3,063,847
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	273.61%	235.07%	182.06%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.77%	71.71%	73.00%
<b>Fire</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
City's Proportion of the Net Pension Liability	0.1252940%	0.1232648%	0.1232648%
City's Proportionate Share of the Net Pension Liability	\$8,060,251	\$6,385,631	\$6,003,382
City's Covered-Employee Payroll	\$2,296,545	\$2,199,738	\$2,607,969
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	350.97%	290.29%	230.19%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.77%	71.71%	73.00%

(1) Information prior to 2013 is not available. Schedule intended to show ten years of information, and additional years will be displayed as it becomes available.

Amounts presented as of the City's measurement date which is the prior year end.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF THE CITY'S CONTRIBUTIONS  
 OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM – TRADITIONAL PLAN  
 LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Contractually Required Contributions</u>					
Traditional Plan	463,903	\$424,013	\$405,034	\$456,011	\$435,847
Contributions in Relation to the Contractually Required Contribution	<u>(\$463,903)</u>	<u>(\$424,013)</u>	<u>(\$405,034)</u>	<u>(\$456,011)</u>	<u>(\$435,847)</u>
Contribution Deficiency / (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>City's Covered-Employee Payroll</u>					
Traditional Plan	\$3,865,862	\$3,533,442	\$3,375,283	\$3,507,777	\$4,358,470
<u>Pension Contributions as a Percentage of Covered-Employee Payroll</u>					
Traditional Plan	12.00%	12.00%	12.00%	13.00%	10.00%
	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>Contractually Required Contributions</u>					
Traditional Plan	319,933	282,804	300,504	260,850	321,186
Contributions in Relation to the Contractually Required Contribution	<u>(319,933)</u>	<u>(282,804)</u>	<u>(300,504)</u>	<u>(260,850)</u>	<u>(321,186)</u>
Contribution Deficiency / (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>City's Covered-Employee Payroll</u>					
Traditional Plan	\$2,666,108	\$2,356,700	\$2,504,200	\$2,006,538	\$3,211,860
<u>Pension Contributions as a Percentage of Covered-Employee Payroll</u>					
Traditional Plan	12.00%	12.00%	12.00%	13.00%	10.00%

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE CITY'S CONTRIBUTIONS  
OHIO POLICE AND FIRE PENSION FUND  
LAST TEN FISCAL YEARS**

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>Contractually Required Contributions</u>										
Police	\$564,376	\$511,259	\$479,559	\$486,641	\$332,201	\$315,146	\$318,591	\$324,726	\$352,420	\$281,844
Fire	\$601,039	\$539,688	\$516,938	\$531,591	\$399,714	\$403,288	\$358,172	\$406,236	\$382,312	\$377,505
Total Required Contributions	\$1,165,415	\$1,050,947	\$996,497	\$1,018,232	\$731,915	\$718,434	\$676,763	\$730,962	\$734,732	\$659,349
Contributions in Relation to the Contractually Required Contribution	(\$1,165,415)	(\$1,050,947)	(\$996,497)	(\$1,018,232)	(\$731,915)	(\$718,434)	(\$676,763)	(\$730,962)	(\$734,732)	(\$659,349)
Contribution Deficiency / (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>City's Covered-Employee Payroll</u>										
Police	\$2,970,400	\$2,690,837	\$2,523,995	\$3,093,713	\$2,605,498	\$2,471,733	\$2,498,753	\$2,546,871	\$2,764,078	\$2,210,541
Fire	\$2,557,613	\$2,296,545	\$2,199,736	\$2,627,736	\$2,317,183	\$2,337,901	\$2,076,359	\$2,354,991	\$2,216,301	\$2,188,435
<u>Pension Contributions as a Percentage of Covered-Employee Payroll</u>										
Police	19.00%	19.00%	19.00%	[2]	12.75%	12.75%	12.75%	12.75%	12.75%	12.75%
Fire	23.50%	23.50%	23.50%	[2]	17.25%	17.25%	17.25%	17.25%	17.25%	17.25%

[2] – The portion of the City's contributions to fund pension obligations from January 1, 2013 thru May 31, 2013, for both police officers and firefighters was 14.81 percent and 19.31 percent, respectively. The portion of the City's contributions to fund pension obligations from June 1, 2013 thru December 31, 2013 for both police officers and firefighters was 16.65 percent and 21.15 percent, respectively.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2016**

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**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2014, 2015 and 2016.

*Changes in assumptions:* There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014, 2015 and 2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

**OHIO POLICE AND FIRE (OP&F) PENSION FUND**

*Changes in benefit terms:* There were no changes in benefit terms from the amounts reported for 2014, 2015 and 2016.

*Changes in assumptions:* There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014, 2015 and 2016. See the notes to the basic financial statements for the methods and assumptions in this calculation.

## **Combining and Individual Fund Statements and Schedule**

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

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**Nonmajor Special Revenue Funds**

Special revenue funds are established to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. A description of the City's special revenue funds follows:

*Street Construction, Maintenance, and Repair Fund*

The Street Construction, Maintenance and Repair Fund accounts for ninety-two and one half percent (92.5%) of the state gasoline tax and motor vehicle registration fees restricted for street maintenance and repair.

*State Highway Fund*

The State Highway Fund accounts for seven and one half percent (7.5%) of the state gasoline tax and motor vehicle registration fees restricted for maintenance and repair of state highways within the City.

*Police Salary and Equipment Fund*

The Police Salary and Equipment Fund accounts for property tax revenue levied for the payment of salaries and for the purchase of equipment in the police department.

*Fire Salary and Equipment Fund*

The Fire Salary and Equipment Fund accounts for property tax revenue levied for the payment of salaries and for the purchase of equipment in the fire department.

*Street Lighting Fund*

The Street Lighting Fund accounts for property tax revenue levied to provide street lighting within the City.

*Building Levy Fund*

The Building Levy Fund accounts for property tax revenue levied for the payment of repairs to City owned buildings.

*Fire Pension Fund*

The Fire Pension Fund accounts for the accumulation of property taxes levied for the payment of employer's pension contributions.

*Police Pension Fund*

The Police Pension Fund accounts for the accumulation of property taxes levied for the payment of employer's pension contributions.

*DARE Grant Fund*

The DARE Grant Fund accounts for grant monies received which are used to educate the public regarding drug abuse and drug abuse prevention.

*Master Plan Grant Fund*

The Master Plan Grant Fund accounts for revenues received from the Cuyahoga County Department of Development to be used for maintaining the City's master plan which is a plan to create and maintain a quality way of life for the City's residents and businesses in both the immediate and longer-term future.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

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*Bureau of Justice Grant Fund*

The Bureau of Justice Grant Fund accounts for monies to be expended for safety equipment in the police department.

*Community Development Block Grant Fund*

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

*Law Enforcement Trust Fund*

The Law Enforcement Trust Fund accounts for confiscated monies from criminals that are restricted, by state statute, for expenditures that would enhance the police department.

*Juvenile Diversion Program Fund*

The Juvenile Diversion Program Fund accounts for monies received from Cuyahoga County to be used to establish or expand community policing programs.

*Fire Department Child Safety Grant Fund*

The Fire Department Child Safety Grant Fund accounts for monies to be used for fire safety programs for children.

*EMS Computer Grant Fund*

The EMS Computer Grant Fund accounts for monies from the state to be used for the purchase of equipment, computer software, and other costs associated with EMS mobile computing.

*EMS Training and Equipment Grant Fund*

The EMS Training and Equipment Grant Fund accounts for monies used for the purchase of computers in the fire department.

*Local Law Enforcement Block Grant Fund*

The Local Law Enforcement Block Grant Fund accounts for monies used for the purchase of equipment in the police department.

*Sidewalk Replacement Fund*

The Sidewalk Replacement Fund accounts for monies received from the Cuyahoga County Community Development department for the inspection and improvement of sidewalks within the City.

*COPS Grant Fund*

The COPS Grant Fund accounts for monies from the federal government to be used for the purchase of equipment, computer software, and other costs associated with police mobile computing.

*FEMA Grant Fund*

The FEMA Grant Fund accounts for monies received from the Federal Emergency Management Agency to be expended on personal protective equipment for use by the fire department.



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

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*Cleveland Browns Foundation Fund*

The Cleveland Browns Foundation Fund accounts for monies to be used for youth crime prevention programs.

*CRA Monitoring Fee Fund*

The CRA Monitoring Fee Fund accounts for monies received from companies that have a Community Reinvestment Agreement with the City. Funds are to be used exclusively for the purpose of complying with Section 3735.671 (D) of the Ohio Revised Code.

*The Cleveland Foundation Fund*

The Cleveland Foundation Fund accounts for monies received from the Cleveland Foundation to be used for a summer and after school family based prevention program within the City.

*Economic Development Stimulus Incentive Grant Fund*

The Economic Development Stimulus Incentive Grant Fund accounts for monies received from building permits issued to developers of the Emery Woods Housing Project.

*Grass Refuse Fund*

The Grass Refuse Fund accounts for monies received from a special assessment to be used for various expenses incurred by the City for upkeep on unkempt lots and/or lawns.

*Homeland Security Grant Fund*

The Homeland Security Grant Fund accounts for federal grant monies received to provide overtime payments to the service department employees participating in emergency preparedness.

*Civic Center Park Restoration Grant Fund*

The Civic Center Park Restoration Grant Fund accounts for local grant monies used for the assessment, consultation, and implementation of sewer and drainage requirements; sidewalk repairs, and reconstruction; provision of recreation facilities; and rehabilitation of community housing and code enforcement.

*G.R.E.A.T. Grant Fund*

The G.R.E.A.T. Grant Fund accounts for federal grant monies used to implement gang-prevention education activities and programming for elementary school students.

*Fire Reporting Grant Fund*

The Fire Reporting Grant Fund accounts for revenues received from the State of Ohio's Fire Marshall's office to be used towards computers, printers, and accessories to assist in the department's fire reporting requirements, and provide fire protection to the citizens for the community.

*2007 NatureWorks Grant Fund*

The NatureWorks Grant Fund accounts for revenues received from the Ohio Department of Natural Resources and City's matching funds. The fund expends funds in compliance with the NatureWorks Local Grant Program State/Local Project Agreement, which includes: new playground equipment and various other improvements at the Green Road Civic Center and Park. There was no budgetary information for 2016.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

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*2008 G.R.E.A.T. Grant Fund*

The G.R.E.A.T. Grant Fund accounts for federal grant monies used to implement gang prevention education activities and programming for elementary school students. The 2008 grant is a subsequent grant to the 2007 G.R.E.A.T. Grant.

*Warrensville Heights Occupancy Program Fund*

The Warrensville Heights Occupancy Program Fund accounts for fees received to be used for compliance monitoring of companies participating in the program.

*Residential Demolition Fund*

The Residential Demolition Fund accounts for monies to be used for asbestos remediation and demolition of properties deemed blighted by the City.

*Community Recycling Grant Fund*

The Community Recycling Grant Fund accounts for funds received from the Cuyahoga County Solid Waste District to be used for community recycling programs.

*Continuing Professional Training Program Fund*

The Continuing Professional Training Program Fund accounts for funds received from the State of Ohio Continuing Professional Training Program to be used for law enforcement continuing professional training.

*Ohio Bureau Workers Compensation Intervention Grant Fund*

The Ohio Bureau Workers Compensation Intervention Grant Fund accounts for funds received from the State of Ohio Bureau of Workers Compensation to be used for capital outlay equipment.

*Ohio Department of Aging Grant Fund*

The Ohio Department of Aging Grant Fund accounts for funds received from the Department of Aging to be used for the senior community services.

*Ohio Department of Aging Grant 2016-2017 Fund*

The Ohio Department of Aging Grant Fund accounts for funds received from the Department of Aging to be used for the senior community services for 2016-2017 period.

*State Infrastructure Repayment Loan Fund*

The State Infrastructure Repayment Loan Fund accounts for the funds received for hotel and motel taxes to be used for the repayment of state infrastructure bank loan.

**Nonmajor Capital Projects Funds**

Capital project funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. A description of the City's capital project funds follows:

*Street Improvement Fund*

The Street Improvement Fund accounts for grant monies and note proceeds used for the improvement of streets and curbs within the City. There was no budgetary information in 2015.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2016**

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*Information Technology System Fund*

The Information Technology System Fund accounts for resources to be used for purchasing computer hardware, application software, network telephone systems and other technology system upgrades.

*Land Acquisition Fund*

The Land Acquisition Fund accounts for resources set aside for future economic growth and development.

*Emery Woods Project Fund*

The Emery Woods Project Fund accounts for note proceeds used to pay for the costs of constructing a new development in the City which will consist of new houses.

*Town Center Project Fund*

The Town Center Project Fund accounts for note proceeds used to pay for the costs of constructing projects within the City's Town Center project.

*Generators Fund*

The Generator Fund accounts for monies received from a note issuance to be used for the purchase and installation of a generator at City Hall.

*Cinema Park Fund*

The Cinema Park Fund accounts for note proceeds used to pay for the costs of the infrastructure improvements at a housing development project.

*City Hall Boiler Replacement Fund*

The City Hall Boiler Replacement Fund accounts for monies received from a NOPEC "Powering Our Communities" grant that will be used to replace the City Hall's boiler.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2016**

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,426,605	\$ 546,152	\$ 1,972,757
Accrued Interest Receivable	445	-	445
Accounts Receivable	30,475	-	30,475
Intergovernmental Receivable	250,424	-	250,424
Property Taxes Receivable	659,574	-	659,574
<b>Total Assets</b>	<b>\$ 2,367,523</b>	<b>\$ 546,152</b>	<b>\$ 2,913,675</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 82,133	\$ 140,037	\$ 222,170
Interfund Payable	69,222	5,973	75,195
Notes Payable	-	450,000	450,000
<b>Total Liabilities</b>	<b>151,355</b>	<b>596,010</b>	<b>747,365</b>
<b>Deferred Inflows of Resources:</b>			
Property Taxes	516,728	-	516,728
Unavailable Revenue - Delinquent Property Taxes	142,846	-	142,846
Unavailable Revenue - Other	155,779	-	155,779
<b>Total Deferred Inflows of Resources</b>	<b>815,353</b>	<b>-</b>	<b>815,353</b>
<b>Fund Balances:</b>			
Restricted	1,285,718	77,037	1,362,755
Committed	190,361	-	190,361
Unassigned (Deficit)	(75,264)	(126,895)	(202,159)
<b>Total Fund Balances (Deficit)</b>	<b>1,400,815</b>	<b>(49,858)</b>	<b>1,350,957</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 2,367,523</b>	<b>\$ 546,152</b>	<b>\$ 2,913,675</b>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
 BALANCE  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Capital Projects Funds</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>			
Property Taxes	\$ 555,509	\$ -	\$ 555,509
Hotel Taxes	334,721	-	334,721
Intergovernmental	1,009,753	-	1,009,753
Interest	2,729	-	2,729
Fines and Forfeitures	37,290	-	37,290
Charges for Services	16,405	-	16,405
All Other Revenues	4,740	-	4,740
<b>Total Revenues</b>	<u>1,961,147</u>	<u>-</u>	<u>1,961,147</u>
<b>EXPENDITURES</b>			
Security of Persons and Property:			
Police and Others	378,980	-	378,980
Fire	140,500	-	140,500
Leisure Time Activities	365,563	-	365,563
Community Development	103,950	-	103,950
Transportation	446,576	225,163	671,739
General Government	44,925	-	44,925
Capital Outlay	-	1,392,875	1,392,875
<b>Total Expenditures</b>	<u>1,480,494</u>	<u>1,618,038</u>	<u>3,098,532</u>
Excess of Revenues Over (Under) Expenditures	<u>480,653</u>	<u>(1,618,038)</u>	<u>(1,137,385)</u>
<b>OTHER FINANCING SOURCES</b>			
Transfer In	43,332	1,023,482	1,066,814
<b>Total Other Financing Sources</b>	<u>43,332</u>	<u>1,023,482</u>	<u>1,066,814</u>
Net Change in Fund Balances	523,985	(594,556)	(70,571)
Fund Balances - Beginning of Year	876,830	544,698	1,421,528
<b>Fund Balances - End of Year</b>	<u>\$ 1,400,815</u>	<u>\$ (49,858)</u>	<u>\$ 1,350,957</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 DECEMBER 31, 2016**

	<u>Street Maintenance</u>	<u>State Highway</u>	<u>Police Levy</u>	<u>Fire Levy</u>	<u>Street Lighting</u>
<b>ASSETS</b>					
<b>OUTFLOWS OF RESOURCES</b>					
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 177,156	\$ 22,525	\$ 35,252	\$ 26,482	\$ 6,112
Accrued Interest Receivable	408	37	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	210,271	17,049	3,394	3,172	8,410
Property Taxes Receivable	-	-	112,228	112,671	218,239
<b>Total Assets</b>	<u>\$ 387,835</u>	<u>\$ 39,611</u>	<u>\$ 150,874</u>	<u>\$ 142,325</u>	<u>\$ 232,761</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ 31,370	\$ -	\$ -	\$ -	\$ 40,167
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>31,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,167</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes	-	-	88,140	88,583	170,665
Unavailable Revenue - Delinq. Property Taxes	-	-	24,088	24,088	47,574
Unavailable Revenue - Other	122,724	9,951	3,394	3,172	8,410
<i>Total Deferred Inflows of Resources</i>	<u>122,724</u>	<u>9,951</u>	<u>115,622</u>	<u>115,843</u>	<u>226,649</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	233,741	29,660	35,252	26,482	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(34,055)
<b>Total Fund Balances</b>	<u>233,741</u>	<u>29,660</u>	<u>35,252</u>	<u>26,482</u>	<u>(34,055)</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 387,835</u>	<u>\$ 39,611</u>	<u>\$ 150,874</u>	<u>\$ 142,325</u>	<u>\$ 232,761</u>

<b>Building Levy</b>	<b>Fire Pension</b>	<b>Police Pension</b>	<b>DARE Grant</b>	<b>Master Plan Grant</b>	<b>BJA Grant</b>	<b>CDBG Exterior</b>	<b>Law Enforcement Trust</b>
\$ 16,646	\$ 17,112	\$ 10,226	\$ 68,071	\$ 25,353	\$ 11,423	\$ 6,299	\$ 31,507
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,860	2,745	2,523	-	-	-	-	-
79,124	68,434	68,878	-	-	-	-	-
<u>\$ 98,630</u>	<u>\$ 88,291</u>	<u>\$ 81,627</u>	<u>\$ 68,071</u>	<u>\$ 25,353</u>	<u>\$ 11,423</u>	<u>\$ 6,299</u>	<u>\$ 31,507</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,817
-	-	-	-	-	148	27,919	-
-	-	-	-	-	148	27,919	9,817
61,952	53,472	53,916	-	-	-	-	-
17,172	14,962	14,962	-	-	-	-	-
2,860	2,745	2,523	-	-	-	-	-
<u>81,984</u>	<u>71,179</u>	<u>71,401</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16,646	17,112	10,226	68,071	25,353	11,275	-	21,690
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(21,620)	-
<u>16,646</u>	<u>17,112</u>	<u>10,226</u>	<u>68,071</u>	<u>25,353</u>	<u>11,275</u>	<u>(21,620)</u>	<u>21,690</u>
<u>\$ 98,630</u>	<u>\$ 88,291</u>	<u>\$ 81,627</u>	<u>\$ 68,071</u>	<u>\$ 25,353</u>	<u>\$ 11,423</u>	<u>\$ 6,299</u>	<u>\$ 31,507</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS (Continued)  
 DECEMBER 31, 2016**

	<u>Juvenile Diversion</u>	<u>Child Safety Grant</u>	<u>EMS Computer</u>	<u>EMS Training &amp; Equipment</u>	<u>Local Law Enforcement Block</u>
<b>ASSETS</b>					
<b>OUTFLOWS OF RESOURCES</b>					
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 16,295	\$ 808	\$ 3,000	\$ 983	\$ 21
Accrued Interest Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 16,295</u>	<u>\$ 808</u>	<u>\$ 3,000</u>	<u>983</u>	<u>21</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes	-	-	-	-	-
Unavailable Revenue - Delinq. Property Taxes	-	-	-	-	-
Unavailable Revenue - Other	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	16,295	808	3,000	983	21
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<u>16,295</u>	<u>808</u>	<u>3,000</u>	<u>983</u>	<u>21</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 16,295</u>	<u>\$ 808</u>	<u>\$ 3,000</u>	<u>\$ 983</u>	<u>\$ 21</u>



<b>CDBG Sidewalk</b>	<b>COPS Grant</b>	<b>FEMA Grant</b>	<b>Cleveland Browns Foundation</b>	<b>CRA Monitoring</b>	<b>Cleveland Foundation</b>	<b>EDSI Grant</b>	<b>Grass Refuse</b>
\$ 7,104	\$ 26,574	\$ 30,521	\$ 568	\$ 141,526	\$ 4,819	\$ 28,150	\$ 806
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>7,104</u>	<u>26,574</u>	<u>30,521</u>	<u>568</u>	<u>141,526</u>	<u>4,819</u>	<u>28,150</u>	<u>806</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	21,566	-	-	-	-	-	-
-	<u>21,566</u>	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7,104	5,008	30,521	568	-	4,819	-	806
-	-	-	-	141,526	-	28,150	-
-	-	-	-	-	-	-	-
<u>7,104</u>	<u>5,008</u>	<u>30,521</u>	<u>568</u>	<u>141,526</u>	<u>4,819</u>	<u>28,150</u>	<u>806</u>
\$ 7,104	\$ 26,574	\$ 30,521	\$ 568	\$ 141,526	\$ 4,819	\$ 28,150	\$ 806

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS (Continued)  
 DECEMBER 31, 2016**

	<u>Department of Homeland Security</u>	<u>Civic Center Park Restoration</u>	<u>G.R.E.A.T. Grant</u>	<u>Fire Reporting Grant</u>	<u>2007 Nature Works</u>
<b>ASSETS</b>					
<b>OUTFLOWS OF RESOURCES</b>					
<b>Assets:</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,999	\$ 38,808	\$ 3,668	\$ 188	\$ -
Accrued Interest Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
<b>Total Assets</b>	<u>1,999</u>	<u>\$ 38,808</u>	<u>\$ 3,668</u>	<u>188</u>	<u>-</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Payable	-	-	-	-	19,589
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,589</u>
<b>Deferred Inflows of Resources:</b>					
Property Taxes	-	-	-	-	-
Unavailable Revenue - Delinq. Property Taxes	-	-	-	-	-
Unavailable Revenue - Other	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	1,999	38,808	3,668	188	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(19,589)
<b>Total Fund Balances</b>	<u>1,999</u>	<u>38,808</u>	<u>3,668</u>	<u>188</u>	<u>(19,589)</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,999</u>	<u>\$ 38,808</u>	<u>\$ 3,668</u>	<u>\$ 188</u>	<u>\$ -</u>

<u>2008 G.R.E.A.T. Grant</u>	<u>Warrensville Hts. Occupancy Program</u>	<u>Residential Demolition</u>	<u>Community Recycling Grant</u>	<u>CPT Program</u>	<u>BWC Safety Intervention</u>	<u>Ohio Department of Aging Grant</u>
\$ 29,342	\$ 20,685	\$ 261,031	\$ -	\$ 4,640	\$ -	\$ 11,073
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>29,342</u>	<u>20,685</u>	<u>261,031</u>	<u>\$ -</u>	<u>\$ 4,640</u>	<u>\$ -</u>	<u>\$ 11,073</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424
-	-	-	-	-	-	-
-	-	-	-	-	-	424
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
29,342	-	261,031	-	4,640	-	10,649
-	20,685	-	-	-	-	-
-	-	-	-	-	-	-
<u>29,342</u>	<u>20,685</u>	<u>261,031</u>	<u>-</u>	<u>4,640</u>	<u>-</u>	<u>10,649</u>
<u>\$ 29,342</u>	<u>\$ 20,685</u>	<u>\$ 261,031</u>	<u>\$ -</u>	<u>\$ 4,640</u>	<u>\$ -</u>	<u>\$ 11,073</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS (Continued)  
 DECEMBER 31, 2016**

	<b>Ohio Department of Aging Grant 2016-17</b>	<b>SIB Loan Repayment</b>	<b>Total Nonmajor Special Revenue Funds</b>
<b>ASSETS</b>			
<b>OUTFLOWS OF RESOURCES</b>			
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 35,586	\$ 304,246	\$ 1,426,605
Accrued Interest Receivable	-	-	445
Accounts Receivable	-	30,475	30,475
Intergovernmental Receivable	-	-	250,424
Property Taxes Receivable	-	-	659,574
<b>Total Assets</b>	<b><u>\$ 35,586</u></b>	<b><u>\$ 334,721</u></b>	<b><u>\$ 2,367,523</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 355	\$ -	\$ 82,133
Interfund Payable	-	-	69,222
<i>Total Liabilities</i>	<u>355</u>	<u>-</u>	<u>151,355</u>
<b>Deferred Inflows of Resources:</b>			
Property Taxes	-	-	516,728
Unavailable Revenue - Delinq. Property Taxes	-	-	142,846
Unavailable Revenue - Other	-	-	155,779
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>815,353</u>
<b>Fund Balances:</b>			
Nonspendable	-	-	-
Restricted	35,231	334,721	1,285,718
Committed	-	-	190,361
Unassigned	-	-	(75,264)
<b>Total Fund Balances</b>	<b><u>35,231</u></b>	<b><u>334,721</u></b>	<b><u>1,400,815</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 35,586</u></b>	<b><u>\$ 334,721</u></b>	<b><u>\$ 2,367,523</u></b>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE  
 NON-MAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Street Maintenance</u>	<u>State Highway</u>	<u>Police Levy</u>	<u>Fire Levy</u>	<u>Street Lighting</u>
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ 94,377	\$ 88,377	\$ 184,088
Hotel Taxes	-	-	-	-	-
Intergovernmental	498,648	40,863	6,787	6,344	16,819
Interest	2,502	227	-	-	-
Fines and Forfeitures	-	-	-	-	-
Charges for Services	-	-	-	-	-
All Other Revenues	-	-	303	-	-
<b>Total Revenues</b>	<u>501,150</u>	<u>41,090</u>	<u>101,467</u>	<u>94,721</u>	<u>200,907</u>
<b>EXPENDITURES</b>					
Security of Persons and Property:					
Police and Others	-	-	80,000	-	231,857
Fire	-	-	-	83,000	-
Leisure Time Activities	-	-	-	-	-
Community Environment	-	-	-	-	-
Transportation	423,576	23,000	-	-	-
General Government	-	-	-	-	-
<b>Total Expenditures</b>	<u>423,576</u>	<u>23,000</u>	<u>80,000</u>	<u>83,000</u>	<u>231,857</u>
Excess of Revenues Over (Under) Expenditures	<u>77,574</u>	<u>18,090</u>	<u>21,467</u>	<u>11,721</u>	<u>(30,950)</u>
<b>OTHER FINANCING SOURCES</b>					
Transfer In	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>77,574</u>	<u>18,090</u>	<u>21,467</u>	<u>11,721</u>	<u>(30,950)</u>
Fund Balances - Beginning of Year	<u>156,167</u>	<u>11,570</u>	<u>13,785</u>	<u>14,761</u>	<u>(3,105)</u>
<b>Fund Balances - End of Year</b>	<u>\$ 233,741</u>	<u>\$ 29,660</u>	<u>\$ 35,252</u>	<u>\$ 26,482</u>	<u>\$ (34,055)</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCE  
 NON-MAJOR SPECIAL REVENUE FUNDS (Continued)  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Building Levy</b>	<b>Fire Pension</b>	<b>Police Pension</b>	<b>DARE Grant</b>	<b>Master Plan Grant</b>
<b>REVENUES</b>					
Property Taxes	\$ 66,642	\$ 64,012	\$ 58,013	\$ -	\$ -
Hotel Taxes	-	-	-	-	-
Intergovernmental	5,720	5,490	5,046	4,086	-
Interest	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Charges for Services	-	-	-	-	-
All Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>72,362</b>	<b>69,502</b>	<b>63,059</b>	<b>4,086</b>	<b>-</b>
<b>EXPENDITURES</b>					
Security of Persons and Property:					
Police and Others	-	-	57,000	-	-
Fire	-	57,000	-	-	-
Leisure Time Activities	-	-	-	-	-
Community Environment	59,208	-	-	-	-
Transportation	-	-	-	-	-
General Government	-	-	-	-	-
<b>Total Expenditures</b>	<b>59,208</b>	<b>57,000</b>	<b>57,000</b>	<b>-</b>	<b>-</b>
Excess of Revenues Over (Under) Expenditures	13,154	12,502	6,059	4,086	-
<b>OTHER FINANCING SOURCES</b>					
Transfer In	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	13,154	12,502	6,059	4,086	-
Fund Balances - Beginning of Year	3,492	4,610	4,167	63,985	25,353
<b>Fund Balances - End of Year</b>	<b>\$ 16,646</b>	<b>\$ 17,112</b>	<b>\$ 10,226</b>	<b>\$ 68,071</b>	<b>\$ 25,353</b>

<b>BJA Grant</b>	<b>CDBG Exterior</b>	<b>Law Enforcement Trust</b>	<b>Juvenile Diversion</b>	<b>Child Safety Grant</b>	<b>EMS Computer</b>	<b>EMS Training &amp; Equipment</b>	<b>Local Law Enforcement Block</b>	<b>CDBG Sidewalk</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	2,080	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	37	4,400	-	-	-	-	-
-	-	37	6,480	-	-	-	-	-
-	-	9,817	306	-	-	-	-	-
-	-	-	-	-	-	499	-	-
-	-	-	-	-	-	-	-	-
-	28,245	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	28,245	9,817	306	-	-	499	-	-
-	(28,245)	(9,780)	6,174	-	-	(499)	-	-
-	30,000	-	-	-	-	-	-	-
-	30,000	-	-	-	-	-	-	-
-	1,755	(9,780)	6,174	-	-	(499)	-	-
11,275	(23,375)	31,470	10,121	808	3,000	1,482	21	7,104
<u>\$ 11,275</u>	<u>\$ (21,620)</u>	<u>\$ 21,690</u>	<u>\$ 16,295</u>	<u>\$ 808</u>	<u>\$ 3,000</u>	<u>\$ 983</u>	<u>\$ 21</u>	<u>\$ 7,104</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS (Continued)  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>COPS Grant</b>	<b>FEMA Grant</b>	<b>Cleveland Browns Foundation</b>	<b>CRA Monitoring</b>	<b>Cleveland Foundation</b>
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Fines and Forfeitures	-	-	-	37,290	-
Charges for Services	-	-	-	-	-
All Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,290</u>	<u>-</u>
<b>EXPENDITURES</b>					
Security of Persons and Property:					
Police and Others	-	-	-	-	-
Fire	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-
Community Environment	-	-	-	-	-
Transportation	-	-	-	-	-
General Government	-	-	-	44,925	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,925</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,635)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>					
Transfer In	-	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	(7,635)	-
Fund Balances - Beginning of Year	5,008	30,521	568	149,161	4,819
<b>Fund Balances - End of Year</b>	<u>\$ 5,008</u>	<u>\$ 30,521</u>	<u>\$ 568</u>	<u>\$ 141,526</u>	<u>\$ 4,819</u>



<u>EDSI Grant</u>	<u>Grass Refuse</u>	<u>Department of Homeland Security</u>	<u>Civic Center Park Restoration</u>	<u>G.R.E.A.T. Grant</u>	<u>Fire Reporting Grant</u>	<u>2007 Nature Works</u>	<u>2008 G.R.E.A.T. Grant</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	13,405	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>13,405</u>	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,470	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>12,470</u>	-	-	-	-	-	-
-	<u>935</u>	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>935</u>	-	-	-	-	-	-
<u>28,150</u>	<u>(129)</u>	<u>1,999</u>	<u>38,808</u>	<u>3,668</u>	<u>188</u>	<u>(19,589)</u>	<u>29,342</u>
<u>\$ 28,150</u>	<u>\$ 806</u>	<u>\$ 1,999</u>	<u>\$ 38,808</u>	<u>\$ 3,668</u>	<u>\$ 188</u>	<u>\$ (19,589)</u>	<u>\$ 29,342</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR SPECIAL REVENUE FUNDS (Continued)  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Warrensville Hts. Occupancy Program</b>	<b>Residential Demolition</b>	<b>Community Recycling Grant</b>	<b>CPT Program</b>
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Hotel Taxes	-	-	-	-
Intergovernmental	-	-	5,607	2,400
Interest	-	-	-	-
Fines and Forfeitures	-	-	-	-
Charges for Services	3,000	-	-	-
All Other Revenues	-	-	-	-
<b>Total Revenues</b>	<u>3,000</u>	<u>-</u>	<u>5,607</u>	<u>2,400</u>
<b>EXPENDITURES</b>				
Security of Persons and Property:				
Police and Others	-	-	-	-
Fire	-	-	-	-
Leisure Time Activities	-	-	1,580	-
Community Environment	-	-	4,027	-
Transportation	-	-	-	-
General Government	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>5,607</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
<b>OTHER FINANCING SOURCES</b>				
Transfer In	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,000	# -	-	2,400
Fund Balances - Beginning of Year	17,685	261,031	-	2,240
<b>Fund Balances - End of Year</b>	<u>\$ 20,685</u>	<u>\$ 261,031</u>	<u>\$ -</u>	<u>\$ 4,640</u>

<b>BWC Safety Intervention</b>	<b>Ohio Department of Aging Grant</b>	<b>Ohio Department of Aging Grant 2016-17</b>	<b>SIB Loan Repayment</b>	<b>Total Nonmajor Special Revenue Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ 555,509
-	-	-	334,721	334,721
-	250,000	159,863	-	1,009,753
-	-	-	-	2,729
-	-	-	-	37,290
-	-	-	-	16,405
-	-	-	-	4,740
<u>-</u>	<u>250,000</u>	<u>159,863</u>	<u>334,721</u>	<u>1,961,147</u>
-	-	-	-	378,980
1	-	-	-	140,500
-	239,351	124,632	-	365,563
-	-	-	-	103,950
-	-	-	-	446,576
-	-	-	-	44,925
<u>1</u>	<u>239,351</u>	<u>124,632</u>	<u>-</u>	<u>1,480,494</u>
<u>(1)</u>	<u>10,649</u>	<u>35,231</u>	<u>334,721</u>	<u>480,653</u>
<u>13,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,332</u>
<u>13,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,332</u>
<u>13,331</u>	<u>10,649</u>	<u>35,231</u>	<u>334,721</u>	<u>523,985</u>
<u>(13,331)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,830</u>
<u>\$ -</u>	<u>\$ 10,649</u>	<u>\$ 35,231</u>	<u>\$ 334,721</u>	<u>\$ 1,400,815</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NON-MAJOR CAPITAL PROJECT FUNDS  
 DECEMBER 31, 2016**

	<u>Street Improvements</u>	<u>Information Technology System</u>	<u>Land Acquisition</u>	<u>Emery Woods Project</u>
<b>ASSETS</b>				
<b>OUTFLOWS OF RESOURCES</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 13,142	\$ 305	\$ 452,242	\$ 50,254
<b>Total Assets</b>	<u>\$ 13,142</u>	<u>\$ 305</u>	<u>\$ 452,242</u>	<u>\$ 50,254</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable	140,037	-	-	-
Interfund Payable	-	-	-	-
Notes Payable	-	-	450,000	-
<b>Total Liabilities</b>	<u>140,037</u>	<u>-</u>	<u>450,000</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted	-	305	2,242	50,254
Unassigned	(126,895)	-	-	-
<b>Total Fund Balances (Deficit)</b>	<u>(126,895)</u>	<u>305</u>	<u>2,242</u>	<u>50,254</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 13,142</u>	<u>\$ 305</u>	<u>\$ 452,242</u>	<u>\$ 50,254</u>

<b>Town Center Project</b>	<b>Generators</b>	<b>Cinema Park</b>	<b>City Hall Boiler Replacement</b>	<b>Total Nonmajor Capital Projects Funds</b>
\$ 16,772	\$ 10,666	\$ 1,821	\$ 950	\$ 546,152
<u>\$ 16,772</u>	<u>\$ 10,666</u>	<u>\$ 1,821</u>	<u>\$ 950</u>	<u>\$ 546,152</u>
-	-	-	-	140,037
5,973	-	-	-	5,973
-	-	-	-	450,000
<u>5,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>596,010</u>
-	-	-	-	-
10,799	10,666	1,821	950	77,037
-	-	-	-	(126,895)
<u>10,799</u>	<u>10,666</u>	<u>1,821</u>	<u>950</u>	<u>(49,858)</u>
<u>\$ 16,772</u>	<u>\$ 10,666</u>	<u>\$ 1,821</u>	<u>\$ 950</u>	<u>\$ 546,152</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
 BALANCES  
 NON-MAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

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	Street Improvements	Information Technology System	Land Acquisition	Emery Woods Project
<b>EXPENDITURES</b>				
Transportation	216,614	-	-	8,549
Capital Outlay	1,376,319	-	16,556	-
<b>Total Expenditures</b>	1,592,933	-	16,556	8,549
Excess of Revenues (Under) Expenditures	(1,592,933)	-	(16,556)	(8,549)
<b>OTHER FINANCING (USES)</b>				
Transfer In	925,000	-	98,482	-
<b>Total Other Financing (Uses)</b>	925,000	-	98,482	-
Net Change in Fund Balances	(667,933)	-	81,926	(8,549)
Fund Balances - Beginning of Year	541,038	305	(79,684)	58,803
<b>Fund Balances - End of Year</b>	<b>\$ (126,895)</b>	<b>\$ 305</b>	<b>\$ 2,242</b>	<b>\$ 50,254</b>

<b>Town Center Project</b>	<b>Generators</b>	<b>Cinema Park</b>	<b>City Hall Boiler Replacement</b>	<b>Total Nonmajor Capital Projects Funds</b>
-	-	-	-	225,163
-	-	-	-	1,392,875
-	-	-	-	1,618,038
-	-	-	-	(1,618,038)
-	-	-	-	1,023,482
-	-	-	-	1,023,482
-	-	-	-	(594,556)
10,799	10,666	1,821	950	544,698
<b>\$ 10,799</b>	<b>\$ 10,666</b>	<b>\$ 1,821</b>	<b>\$ 950</b>	<b>\$ (49,858)</b>

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
FUND DESCRIPTION  
AGENCY FUNDS  
DECEMBER 31, 2016**

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**Agency Funds**

Agency funds are used to account for assets held by the City as an agent for individuals, private organizations and other governmental units. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of operations.

*Developers' Deposits Fund*

The Developers Deposits Fund accounts for deposits from contractors, held by the City, to insure compliance with various City ordinances regarding development within the City.

*Senior Civic Center Rental Fund*

The Senior Civic Center Rental Fund accounts for monies received as security deposit for rental of the civic and senior center.

*Payroll Clearing Fund*

The Payroll Clearing Fund accounts for payroll deductions collected for other governmental units or entities.

*Self-Insurance Fund*

The Self-Insurance Fund accounts for payroll deductions collected for health care self-insurance.

*Flexible Spending Fund*

The Tax Incentive Fund accounts for tax incentive activity related to the economic development of the City.



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 DECEMBER 31, 2016**

	Balance 12/31/2015	Additions	Deletions	Balance 12/30/2016
<b>Developers' Deposits Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 134,487	\$ 1,090,701	\$ 838,345	\$ 386,843
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 134,487	\$ 1,090,701	\$ 838,345	\$ 386,843
<b>Senior Civic Center Rental Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 1,180	\$ 8,805	\$ 7,130	\$ 2,855
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 1,180	\$ 8,805	\$ 7,130	\$ 2,855
<b>Payroll Clearing Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 188,536	\$ 1,984,177	\$ 1,946,433	\$ 226,280
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 188,536	\$ 1,984,177	\$ 1,946,433	\$ 226,280
<b>Self-Insurance Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 72,498	\$ 2,356,717	\$ 2,420,338	\$ 8,877
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 72,498	\$ 2,356,717	\$ 2,420,338	\$ 8,877
<b>Flexible Spending Fund</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ -	\$ 25,499	\$ 20,696	\$ 4,803
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ -	\$ 25,499	\$ 20,696	\$ 4,803
<b>Total - All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 395,521	\$ 5,457,094	\$ 5,225,812	\$ 629,658
<b>Liabilities</b>				
Deposits Held and Due to Others	\$ 396,701	\$ 5,465,899	\$ 5,232,942	\$ 629,658

**Individual Fund  
Schedules of Revenues, Expenditures, and  
Changes in Fund Balances –  
Budget (Non – GAAP Budgetary Basis) and Actual**

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - GENERAL FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 398,556	\$ 398,556	\$ 409,067	\$ 10,511
Income Taxes	16,360,587	16,360,587	16,761,701	401,114
Other Taxes	708,848	708,848	727,542	18,694
Intergovernmental	646,925	646,925	663,986	17,061
Interest	31,538	31,538	32,370	832
Licenses and Permits	358,121	358,121	367,565	9,444
Fines and Forfeitures	210,998	210,998	216,562	5,564
Rentals	188,285	188,285	193,250	4,965
Charges for Services	602,118	602,118	617,997	15,879
All Other Revenues	75,493	75,493	73,357	(2,136)
<b>Total Revenues</b>	<b>19,581,469</b>	<b>19,581,469</b>	<b>20,063,397</b>	<b>481,928</b>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property				
Fire Department				
Personal Services	3,259,586	3,384,586	3,381,194	3,392
Contractual Services	63,730	63,730	30,500	33,230
Supplies and Materials	262,176	267,176	247,301	19,875
<b>Total Fire Department</b>	<b>3,585,492</b>	<b>3,715,492</b>	<b>3,658,995</b>	<b>56,497</b>
Police Department				
Personal Services	4,494,171	4,769,171	4,696,689	72,482
Contractual Services	210,585	268,585	241,883	26,702
Supplies and Materials	373,463	373,463	349,183	24,280
<b>Total Police Department</b>	<b>5,078,219</b>	<b>5,411,219</b>	<b>5,287,755</b>	<b>123,464</b>
Traffic Waiver				
Personal Services	54,931	56,431	55,686	745
Contractual Services	148,303	173,303	137,095	36,208
Supplies and Materials	1,500	1,500	-	1,500
<b>Total Animal Control</b>	<b>204,734</b>	<b>231,234</b>	<b>192,781</b>	<b>38,453</b>
<b>Total Security of Persons and Property</b>	<b>8,868,445</b>	<b>9,357,945</b>	<b>9,139,531</b>	<b>218,414</b>

Continued

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 GENERAL FUND (Continued)  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Public Health & Welfare				
Public Health				
Contractual Services	54,000	54,000	53,085	915
Total Public Health and Welfare	54,000	54,000	53,085	915
Leisure Time Activities				
Recreation Commission				
Personal Services	1,139	1,139	-	1,139
Total Recreation Commission	1,139	1,139	-	1,139
Parks and Recreation				
Personal Services	69,347	54,347	35,585	18,762
Contractual Services	19,000	19,000	17,914	1,086
Supplies and Materials	137,291	157,291	143,300	13,991
Total Parks and Recreation	225,638	230,638	196,799	33,839
Senior Services				
Personal Services	270,666	274,166	272,451	1,715
Contractual Services	500	1,000	-	1,000
Supplies and Materials	78,700	78,700	59,827	18,873
Total Senior Services	349,866	353,866	332,278	21,588
Total Leisure Time Activates	576,643	585,643	529,077	56,566
Community Enviroment				
Planning Commission				
Personal Services	3,037	4,237	3,227	1,010
Supplies and Materials	1,800	600	168	432
Total Planning Commission	4,837	4,837	3,395	1,442
Community Development				
Personal Services	160,919	128,919	126,774	2,145
Contractual Services	300	900	-	900
Supplies and Materials	21,550	30,550	22,089	8,461
Total Community Development	182,769	160,369	148,863	11,506
Board of Zoning Appeals				
Personal Services	3,796	3,796	1,329	2,467
Supplies and Materials	500	500	-	500
Total Board of Zoning Appeals	4,296	4,296	1,329	2,967
Building Department				
Personal Services	538,513	513,513	498,108	15,405
Contractual Services	13,000	23,000	14,722	8,278
Supplies and Materials	48,380	48,380	34,139	14,241
Total Building Department	599,893	584,893	546,969	37,924
Total Community Enviroment	791,795	754,395	700,556	53,839

Continued

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 GENERAL FUND (Continued)  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Basic Utility Services				
Service Building				
Personal Services	1,904,879	1,999,879	1,929,879	70,000
Contractual Services	698,739	709,306	592,429	116,877
Supplies and Materials	789,517	814,517	814,281	236
Total Basic Utility Services	<u>3,393,135</u>	<u>3,523,702</u>	<u>3,336,589</u>	<u>187,113</u>
General Government				
City Council				
Personal Services	177,880	192,880	192,039	841
Contractual Services	22,231	22,231	-	22,231
Supplies and Materials	181,064	181,064	127,816	53,248
Total City Council	<u>381,175</u>	<u>396,175</u>	<u>319,855</u>	<u>76,320</u>
Clerk of Council				
Personal Services	496,334	528,334	519,536	8,798
Supplies and Materials	35,900	35,900	34,655	1,245
Total Clerk of Council	<u>532,234</u>	<u>564,234</u>	<u>554,191</u>	<u>10,043</u>
Legal				
Personal Services	109,229	109,229	100,360	8,869
Contractual Services	175,000	185,000	172,572	12,428
Supplies and Materials	13,850	13,850	13,711	139
Total Legal	<u>298,079</u>	<u>308,079</u>	<u>286,643</u>	<u>21,436</u>
Civil Service Commission				
Personal Services	4,745	10,245	8,705	1,540
Supplies and Materials	800	800	126	674
Total Finance	<u>5,545</u>	<u>11,045</u>	<u>8,831</u>	<u>2,214</u>
Community Liason				
Personal Services	24,013	25,013	22,734	2,279
Supplies and Materials	250	500	-	500
Total Mayor's Office	<u>24,263</u>	<u>25,513</u>	<u>22,734</u>	<u>2,779</u>
Human Resources				
Personal Services	72,987	96,987	83,975	13,012
Contractual Services	34,745	9,745	2,077	7,668
Supplies and Materials	21,100	21,100	5,093	16,007
Total Human Resources	<u>128,832</u>	<u>127,832</u>	<u>91,145</u>	<u>36,687</u>
Information Systems				
Contractual Services	206,252	235,252	229,153	6,099
Other Expenses	100,000	100,000	45,593	54,407
Total Public Properties	<u>306,252</u>	<u>335,252</u>	<u>274,746</u>	<u>60,506</u>

Continued

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 GENERAL FUND (Continued)  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Finance Department				
Personal Services	393,178	403,678	348,390	55,288
Supplies and Materials	11,050	13,050	10,950	2,100
Total Finance Department	<u>404,228</u>	<u>416,728</u>	<u>359,340</u>	<u>57,388</u>
Tax Department				
Personal Services	41,924	43,924	40,641	3,283
Contractual Services	270,000	305,000	302,028	2,972
Supplies and Materials	1,250	2,250	1,367	883
Total Tax Department	<u>313,174</u>	<u>351,174</u>	<u>344,036</u>	<u>7,138</u>
Election				
Contractual Services	40,000	40,000	31,087	8,913
Total Retirees	<u>40,000</u>	<u>40,000</u>	<u>31,087</u>	<u>8,913</u>
Engineering				
Travel and Education	40,000	70,000	63,720	6,280
Total Engineering	<u>40,000</u>	<u>70,000</u>	<u>63,720</u>	<u>6,280</u>
Lands and Buildings				
Travel and Education	179,500	429,500	429,500	-
Contractual Services	382,138	602,138	493,267	108,871
Total Lands and Buildings	<u>561,638</u>	<u>1,031,638</u>	<u>922,767</u>	<u>108,871</u>
Other General Government	59,239	74,239	65,919	8,320
Travel and Education	838,379	838,379	794,279	44,100
Contractual Services	96,400	146,400	48,620	97,780
Supplies and Materials	349,650	349,650	108,427	241,223
Total Other General Government	<u>1,343,668</u>	<u>1,408,668</u>	<u>1,017,245</u>	<u>391,423</u>
Total General Government	<u>4,379,088</u>	<u>5,086,338</u>	<u>4,296,340</u>	<u>789,998</u>
<b>Total Expenditures</b>	<u>18,063,106</u>	<u>19,362,023</u>	<u>18,055,178</u>	<u>1,306,845</u>
Excess of Revenues Over (Under) Expenditures	1,518,363	219,446	2,008,219	1,788,773
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,509	3,509	3,509	-
Advances Out	-	(594,067)	(594,067)	-
Transfers Out	(1,755,000)	(1,980,000)	(1,968,332)	11,668
<b>Total Other Financing Sources (Uses)</b>	<u>(1,751,491)</u>	<u>(2,570,558)</u>	<u>(2,558,890)</u>	<u>11,668</u>
Net Change in Fund Balance	(233,128)	(2,351,112)	(550,671)	1,800,441
Cash Fund Balance (Deficit) - Beginning of Year	5,214,251	5,214,251	5,214,251	-
Prior Year Encumbrances	241,678	241,678	241,678	-
Cash Fund Balance (Deficit) - End of Year	<u>\$ 5,222,801</u>	<u>\$ 3,104,817</u>	<u>\$ 4,905,258</u>	<u>\$ 1,800,441</u>

See accompanying notes to the basic financial statements.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 GENERAL OBLIGATION BOND RETIREMENT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 366,647	\$ 366,647	\$ 386,792	\$ 20,145
Other Taxes	58,515	58,515	58,515	-
Intergovernmental	33,639	33,639	33,639	-
Special Assessments	430,546	430,546	430,546	-
All Other Revenues	5,619	5,619	5,619	-
<b>Total Revenues</b>	<u>894,966</u>	<u>894,966</u>	<u>915,111</u>	<u>20,145</u>
<b>Expenditures:</b>				
Debt Service:				
Principal	3,950,000	3,950,000	3,950,000	-
Interest & Fiscal Charges	392,172	392,172	760,720	(368,548)
Bond Issuance Costs	25,000	25,000	50,360	(25,360)
<b>Total Expenditures</b>	<u>4,367,172</u>	<u>4,367,172</u>	<u>4,761,080</u>	<u>(393,908)</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,472,206)</u>	<u>(3,472,206)</u>	<u>(3,845,969)</u>	<u>(373,763)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	248,293	248,293
General Obligation Bonds Issued	2,320,000	2,320,000	2,320,000	-
Premium on Debt Issuance	23,844	23,844	23,844	-
Transfers In	901,190	901,190	1,000,000	98,810
<b>Total Other Financing Sources (Uses)</b>	<u>3,245,034</u>	<u>3,245,034</u>	<u>3,592,137</u>	<u>347,103</u>
Net Change in Fund Balance	(227,172)	(227,172)	(253,832)	(26,660)
Cash Fund Balance (Deficit) - Beginning of Year	933,422	933,422	933,422	-
Cash Fund Balance (Deficit) - End of Year	<u>\$ 706,250</u>	<u>\$ 706,250</u>	<u>\$ 679,590</u>	<u>\$ (26,660)</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 STREET CONSTRUCTION, REPAIR, AND MAINTENANCE FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 412,906	\$ 472,906	\$ 480,262	\$ 7,356
Interest	2,094	2,094	2,094	-
<b>Total Revenues</b>	<u>415,000</u>	<u>475,000</u>	<u>482,356</u>	<u>7,356</u>
<b>Expenditures:</b>				
Current:				
Transportation				
Personal Services	225,000	275,000	220,276	54,724
Supplies and Materials	223,839	233,839	222,069	11,770
<b>Total Expenditures</b>	<u>448,839</u>	<u>508,839</u>	<u>442,345</u>	<u>66,494</u>
Net Change in Fund Balance	(33,839)	(33,839)	40,011	73,850
Cash Fund Balance - Beginning of Year	87,026	87,026	87,026	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 53,187</u>	<u>\$ 53,187</u>	<u>\$ 127,037</u>	<u>\$ 73,850</u>



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 STATE HIGHWAY FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 24,810	\$ 24,810	\$ 38,940	\$ 14,130
Interest	190	190	190	-
<b>Total Revenues</b>	<u>25,000</u>	<u>25,000</u>	<u>39,130</u>	<u>14,130</u>
<b>Expenditures:</b>				
Current:				
Transportation				
Personal Services	23,000	23,000	23,000	-
<b>Total Expenditures</b>	<u>23,000</u>	<u>23,000</u>	<u>23,000</u>	<u>-</u>
Net Change in Fund Balance	2,000	2,000	16,130	14,130
Cash Fund Balance - Beginning of Year	6,395	6,395	6,395	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 8,395</u>	<u>\$ 8,395</u>	<u>\$ 22,525</u>	<u>\$ 14,130</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 POLICE SALARY AND EQUIPMENT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 82,193	\$ 82,193	\$ 94,377	\$ 12,184
Intergovernmental	5,911	5,911	6,787	876
All Other Revenues	264	264	303	39
<b>Total Revenues</b>	<u>88,368</u>	<u>88,368</u>	<u>101,467</u>	<u>13,099</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police and Others:				
Personal Services	80,000	80,000	80,000	-
<b>Total Expenditures</b>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>-</u>
Net Change in Fund Balance	8,368	8,368	21,467	13,099
Cash Fund Balance - Beginning of Year	13,785	13,785	13,785	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 22,153</u>	<u>\$ 22,153</u>	<u>\$ 35,252</u>	<u>\$ 13,099</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 FIRE SALARY AND EQUIPMENT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$ 88,368	\$ 88,368	\$ 88,377	\$ 9
Intergovernmental	-	-	6,344	6,344
<b>Total Revenues</b>	<u>88,368</u>	<u>88,368</u>	<u>94,721</u>	<u>6,353</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire				
Personal Services	83,000	83,000	83,000	-
<b>Total Expenditures</b>	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>	<u>-</u>
Net Change in Fund Balance	5,368	5,368	11,721	6,353
Cash Fund Balance - Beginning of Year	14,761	14,761	14,761	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 20,129</u>	<u>\$ 20,129</u>	<u>\$ 26,482</u>	<u>\$ 6,353</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 STREET LIGHTING FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 175,101	\$ 175,101	\$ 184,088	\$ 8,987
Intergovernmental	60,000	60,000	16,819	(43,181)
<b>Total Revenues</b>	<u>235,101</u>	<u>235,101</u>	<u>200,907</u>	<u>(34,194)</u>
<b>Expenditures:</b>				
Current:				
Community Development				
Contractual Services	266,382	266,382	232,433	33,949
<b>Total Expenditures</b>	<u>266,382</u>	<u>266,382</u>	<u>232,433</u>	<u>33,949</u>
Net Change in Fund Balance	(31,281)	(31,281)	(31,526)	(245)
Cash Fund Balance - Beginning of Year	31,256	31,256	31,256	-
Prior Year Encumbrances	6,382	6,382	6,382	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 6,357</u>	<u>\$ 6,357</u>	<u>\$ 6,112</u>	<u>\$ (245)</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 BUILDING LEVY FUND  
 DECEMBER 31, 2016**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 63,102	\$ 63,102	\$ 66,642	\$ 3,540
Intergovernmental	10,000	10,000	5,720	(4,280)
<b>Total Revenues</b>	<u>73,102</u>	<u>73,102</u>	<u>72,362</u>	<u>(740)</u>
 <b>Expenditures:</b>				
Current:				
General Government				
Supplies and Materials	75,263	75,263	63,000	12,263
<b>Total Expenditures</b>	<u>75,263</u>	<u>75,263</u>	<u>63,000</u>	<u>12,263</u>
 Net Change in Fund Balance	(2,161)	(2,161)	9,362	11,523
 Cash Fund Balance - Beginning of Year	(13,309)	(13,309)	(13,309)	-
Prior Year Encumbrances	18,263	18,263	18,263	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 2,793</u>	<u>\$ 2,793</u>	<u>\$ 14,316</u>	<u>\$ 11,523</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 FIRE PENSION FUND  
 DECEMBER 31, 2016**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 54,997	\$ 54,997	\$ 64,012	\$ 9,015
Intergovernmental	-	-	5,490	5,490
<b>Total Revenues</b>	<u>54,997</u>	<u>54,997</u>	<u>69,502</u>	<u>14,505</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire				
Personal Services	57,000	57,000	57,000	-
<b>Total Expenditures</b>	<u>57,000</u>	<u>57,000</u>	<u>57,000</u>	<u>-</u>
Net Change in Fund Balance	(2,003)	(2,003)	12,502	14,505
Cash Fund Balance - Beginning of Year	4,610	4,610	4,610	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 2,607</u>	<u>\$ 2,607</u>	<u>\$ 17,112</u>	<u>\$ 14,505</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 POLICE PENSION FUND  
 DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 54,997	\$ 54,997	\$ 58,013	\$ 3,016
Intergovernmental	-	-	5,046	5,046
<b>Total Revenues</b>	<u>54,997</u>	<u>54,997</u>	<u>63,059</u>	<u>8,062</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police and Others:				
Personal Services	57,000	57,000	57,000	-
<b>Total Expenditures</b>	<u>57,000</u>	<u>57,000</u>	<u>57,000</u>	<u>-</u>
Net Change in Fund Balance	(2,003)	(2,003)	6,059	8,062
Cash Fund Balance - Beginning of Year	4,167	4,167	4,167	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 2,164</u>	<u>\$ 2,164</u>	<u>\$ 10,226</u>	<u>\$ 8,062</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 DARE GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 4,086	\$ (20,914)
<b>Total Revenues</b>	<u>25,000</u>	<u>25,000</u>	<u>4,086</u>	<u>(20,914)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police and Others:				
Personal Services	25,000	25,000	-	25,000
<b>Total Expenditures</b>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Net Change in Fund Balance	-	-	4,086	4,086
Cash Fund Balance - Beginning of Year	63,985	63,985	63,985	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 63,985</u>	<u>\$ 63,985</u>	<u>\$ 68,071</u>	<u>\$ 4,086</u>



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 MASTER PLAN GRANT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
General Government				
Other	\$ 25,353	\$ 25,353	\$ -	\$ 25,353
<b>Total Expenditures</b>	<u>25,353</u>	<u>25,353</u>	<u>-</u>	<u>25,353</u>
Net Change in Fund Balance	(25,353)	(25,353)	-	25,353
Cash Fund Balance - Beginning of Year	25,353	25,353	25,353	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,353</u>	<u>\$ 25,353</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 BUREAU OF JUSTICE GRANT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
<b>Total Revenues</b>	5,000	5,000	-	(5,000)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property				
Police Safety Equipment				
Personal Services	5,000	5,000	-	5,000
<b>Total Expenditures</b>	5,000	5,000	-	5,000
Net Change in Fund Balance	-	-	-	-
Cash Fund Balance - Beginning of Year	11,423	11,423	11,423	-
<b>Cash Fund Balance - End of Year</b>	\$ 11,423	\$ 11,423	\$ 11,423	\$ -

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 COMMUNITY DEVELOPMENT BLOCK GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Expenditures:</b>				
Current:				
Community Development				
Contractual Services	\$ 32,800	\$ 32,800	\$ 28,245	\$ 4,555
<b>Total Expenditures</b>	<u>32,800</u>	<u>32,800</u>	<u>28,245</u>	<u>4,555</u>
Excess of Revenues Over				
(Under) Expenditures	<u>(32,800)</u>	<u>(32,800)</u>	<u>(28,245)</u>	<u>4,555</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Net Change in Fund Balance	(2,800)	(2,800)	1,755	4,555
Cash Fund Balance - Beginning of Year	1,744	1,744	1,744	-
Prior Year Encumbrances	<u>2,800</u>	<u>2,800</u>	<u>2,800</u>	<u>-</u>
<b>Cash Fund Balance - End of Year</b>	<u>\$ 1,744</u>	<u>\$ 1,744</u>	<u>\$ 6,299</u>	<u>\$ 4,555</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 LAW ENFORCEMENT TRUST FUND  
 DECEMBER 31, 2016**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
All Other Revenues	\$ 10,000	\$ 10,000	\$ 37	\$ (9,963)
<b>Total Revenues</b>	<u>10,000</u>	<u>10,000</u>	<u>37</u>	<u>(9,963)</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property				
Law enforcement				
Travel and Education	10,000	10,000	9,817	183
Contractual Services	30,000	30,000	-	30,000
<b>Total Expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>9,817</u>	<u>30,183</u>
Net Change in Fund Balance	(30,000)	(30,000)	(9,780)	20,220
Cash Fund Balance - Beginning of Year	<u>31,470</u>	<u>31,470</u>	<u>31,470</u>	<u>-</u>
<b>Cash Fund Balance - End of Year</b>	<u>\$ 1,470</u>	<u>\$ 1,470</u>	<u>\$ 21,690</u>	<u>\$ 20,220</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 JUVENILE DIVERSION PROGRAM FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 2,080	\$ 2,080	\$ 2,080	\$ -
All Other Revenues	2,720	2,720	10,536	7,816
<b>Total Revenues</b>	<u>4,800</u>	<u>4,800</u>	<u>12,616</u>	<u>7,816</u>
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Mandatory Drug Law				
Personal Services	10,000	10,000	6,442	3,558
Supplies and Materials	4,000	4,000	-	4,000
<b>Total Expenditures</b>	<u>14,000</u>	<u>14,000</u>	<u>6,442</u>	<u>7,558</u>
Net Change in Fund Balance	(9,200)	(9,200)	6,174	15,374
Cash Fund Balance - Beginning of Year	10,121	10,121	10,121	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 921</u>	<u>\$ 921</u>	<u>\$ 16,295</u>	<u>\$ 15,374</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 FIRE DEPARTMENT CHILD SAFETY GRANT FUND  
 DECEMBER 31, 2016**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property				
Fire				
Supplies and Materials	\$ 808	\$ 808	\$ -	\$ 808
<b>Total Expenditures</b>	<u>808</u>	<u>808</u>	<u>-</u>	<u>808</u>
 Net Change in Fund Balance	 (808)	 (808)	 -	 808
 Cash Fund Balance - Beginning of Year	 808	 808	 808	 -
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 808</u>	<u>\$ 808</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 EMS COMPUTER GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property				
Fire				
Supplies and Materials	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
<b>Total Expenditures</b>	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
 Net Change in Fund Balance	 (3,000)	 (3,000)	 -	 3,000
 Cash Fund Balance - Beginning of Year	 3,000	 3,000	 3,000	 -
<b>Cash Fund Balance - End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,000</u></u>	<u><u>\$ 3,000</u></u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 EMS TRAINING AND EQUIPMENT GRANT FUND  
 DECEMBER 31, 2016**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
Security of Persons and Property				
Fire				
Supplies and Materials	\$ 1,482	\$ 1,482	\$ 499	\$ 983
<b>Total Expenditures</b>	<u>1,482</u>	<u>1,482</u>	<u>499</u>	<u>983</u>
 Net Change in Fund Balance	 (1,482)	 (1,482)	 (499)	 983
 Cash Fund Balance - Beginning of Year	 1,482	 1,482	 1,482	 -
<b>Cash Fund Balance - End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 983</u></u>	<u><u>\$ 983</u></u>



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 LOCAL LAW ENFORCEMENT BLOCK GRANT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources</b>				
Transfers Out	\$ (21)	\$ (21)	\$ -	\$ 21
<b>Total Other Financing Sources</b>	(21)	(21)	-	21
Net Change in Fund Balance	(21)	(21)	-	21
Cash Fund Balance - Beginning of Year	21	21	21	-
<b>Cash Fund Balance - End of Year</b>	\$ -	\$ -	\$ 21	\$ 21

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 SIDEWALK REPLACEMENT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ (7,104)	\$ (7,104)	\$ -	\$ 7,104
<b>Total Other Financing Sources (Uses)</b>	<u>(7,104)</u>	<u>(7,104)</u>	<u>-</u>	<u>7,104</u>
Net Change in Fund Balance	(7,104)	(7,104)	-	7,104
Cash Fund Balance - Beginning of Year	7,104	7,104	7,104	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,104</u>	<u>\$ 7,104</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 COPS GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police and Others:				
Supplies and Materials	\$ 5,008	\$ 5,008	\$ -	\$ 5,008
<b>Total Expenditures</b>	<u>5,008</u>	<u>5,008</u>	<u>-</u>	<u>5,008</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,008)</u>	<u>(5,008)</u>	<u>-</u>	<u>5,008</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(21,566)	(21,566)	-	21,566
<b>Total Other Financing Sources (Uses)</b>	<u>(21,566)</u>	<u>(21,566)</u>	<u>-</u>	<u>21,566</u>
Net Change in Fund Balance	(26,574)	(26,574)	-	26,574
Cash Fund Balance - Beginning of Year	26,574	26,574	26,574	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,574</u>	<u>\$ 26,574</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 FEMA GRANT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ 30,522	\$ 30,522	\$ -	\$ (30,522)
<b>Total Revenues</b>	<u>30,522</u>	<u>30,522</u>	<u>-</u>	<u>(30,522)</u>
Excess of Revenues Over (Under) Expenditures	<u>30,522</u>	<u>30,522</u>	<u>-</u>	<u>(30,522)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(30,522)	(30,522)	-	30,522
<b>Total Other Financing Sources (Uses)</b>	<u>(30,522)</u>	<u>(30,522)</u>	<u>-</u>	<u>30,522</u>
Net Change in Fund Balance	-	-	-	-
Cash Fund Balance - Beginning of Year	30,521	30,521	30,521	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 30,521</u>	<u>\$ 30,521</u>	<u>\$ 30,521</u>	<u>\$ -</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CLEVELAND BROWNS FOUNDATION FUND  
 DECEMBER 31, 2016**

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	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
General Government				
Supplies and Materials	567	567	-	567
<b>Total Expenditures</b>	<u>567</u>	<u>567</u>	<u>-</u>	<u>567</u>
 Net Change in Fund Balance	 (567)	 (567)	 -	 567
 Cash Fund Balance - Beginning of Year	 568	 568	 568	 -
<b>Cash Fund Balance - End of Year</b>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 568</u>	<u>\$ 567</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CRA MONITORING FEE FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Fines, Licenses and Permits	5,000	5,000	37,290	32,290
<b>Total Revenues</b>	<u>5,000</u>	<u>5,000</u>	<u>37,290</u>	<u>32,290</u>
<b>Expenditures:</b>				
Current:				
General Government				
Contractual Services	100,000	100,000	44,925	55,075
<b>Total Expenditures</b>	<u>100,000</u>	<u>100,000</u>	<u>44,925</u>	<u>55,075</u>
Net Change in Fund Balance	(95,000)	(95,000)	(7,635)	87,365
Cash Fund Balance - Beginning of Year	149,161	149,161	149,161	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 54,161</u>	<u>\$ 54,161</u>	<u>\$ 141,526</u>	<u>\$ 87,365</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CLEVELAND FOUNDATION FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Supplies and Materials	\$ 4,819	\$ 4,819	\$ -	\$ 4,819
<b>Total Expenditures</b>	<u>4,819</u>	<u>4,819</u>	<u>-</u>	<u>4,819</u>
Net Change in Fund Balance	(4,819)	(4,819)	-	4,819
Cash Fund Balance - Beginning of Year	4,819	4,819	4,819	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,819</u>	<u>\$ 4,819</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 ECONOMIC DEVELOPMENT STIMULUS GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
Community Development				
Supplies and Materials	\$ 28,150	\$ 28,150	\$ -	\$ 28,150
<b>Total Expenditures</b>	<u>28,150</u>	<u>28,150</u>	<u>-</u>	<u>28,150</u>
 Net Change in Fund Balance	 (28,150)	 (28,150)	 -	 28,150
 Cash Fund Balance - Beginning of Year	 28,150	 28,150	 28,150	 -
<b>Cash Fund Balance - End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 28,150</u></u>	<u><u>\$ 28,150</u></u>



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 GRASS REFUSE FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$ 60,000	\$ 60,000	\$ 13,405	\$ (46,595)
<b>Total Revenues</b>	<u>60,000</u>	<u>60,000</u>	<u>13,405</u>	<u>(46,595)</u>
<b>Expenditures:</b>				
Current:				
Community Development				
Contractual Services	<u>55,657</u>	<u>55,657</u>	<u>16,710</u>	<u>38,947</u>
<b>Total Expenditures</b>	<u>55,657</u>	<u>55,657</u>	<u>16,710</u>	<u>38,947</u>
Net Change in Fund Balance	4,343	4,343	(3,305)	(7,648)
Cash Fund Balance - Beginning of Year	<u>3,077</u>	<u>3,077</u>	<u>3,077</u>	<u>-</u>
<b>Cash Fund Balance - End of Year</b>	<u>\$ 7,420</u>	<u>\$ 7,420</u>	<u>\$ (228)</u>	<u>\$ (7,648)</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 HOMELAND SECURITY GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Police and Others:				
Personal Services	\$ 1,999	\$ 1,999	\$ -	\$ 1,999
<b>Total Expenditures</b>	<u>1,999</u>	<u>1,999</u>	<u>-</u>	<u>1,999</u>
 Net Change in Fund Balance	 (1,999)	 (1,999)	 -	 1,999
 Cash Fund Balance - Beginning of Year	 1,999	 1,999	 1,999	 -
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,999</u>	<u>\$ 1,999</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CIVIC CENTER PARK RESTORATION FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ (38,808)	\$ (38,808)	\$ -	\$ 38,808
<b>Total Other Financing Sources (Uses)</b>	<u>(38,808)</u>	<u>(38,808)</u>	<u>-</u>	<u>38,808</u>
 Net Change in Fund Balance	 (38,808)	 (38,808)	 -	 38,808
 Cash Fund Balance - Beginning of Year	 38,808	 38,808	 38,808	 -
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,808</u>	<u>\$ 38,808</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 G.R.E.A.T. GRANT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ (3,668)	\$ (3,668)	\$ -	\$ 3,668
<b>Total Other Financing Sources (Uses)</b>	<u>(3,668)</u>	<u>(3,668)</u>	<u>-</u>	<u>3,668</u>
Net Change in Fund Balance	(3,668)	(3,668)	-	3,668
Cash Fund Balance - Beginning of Year	3,668	3,668	3,668	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,668</u>	<u>\$ 3,668</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 FIRE REPORTING GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire				
Contractual Services	\$ 188	\$ 188	\$ -	\$ 188
<b>Total Expenditures</b>	<u>188</u>	<u>188</u>	<u>-</u>	<u>188</u>
 Net Change in Fund Balance	 (188)	 (188)	 -	 188
 Cash Fund Balance - Beginning of Year	 <u>188</u>	 <u>188</u>	 <u>188</u>	 <u>-</u>
<b>Cash Fund Balance - End of Year</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 188</u></u>	<u><u>\$ 188</u></u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 2008 G.R.E.A.T. GRANT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ (29,342)	\$ (29,342)	\$ -	\$ 29,342
<b>Total Other Financing Sources (Uses)</b>	<u>(29,342)</u>	<u>(29,342)</u>	<u>-</u>	<u>29,342</u>
Net Change in Fund Balance	(29,342)	(29,342)	-	29,342
Cash Fund Balance - Beginning of Year	29,342	29,342	29,342	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,342</u>	<u>\$ 29,342</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 WARRENSVILLE HEIGHTS OCCUPANCE PROGRAM FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	-	-	3,000	3,000
<b>Total Revenues</b>	-	-	3,000	3,000
<b>Expenditures:</b>				
Current:				
Community Development				
Contractual Services	17,000	17,000	-	17,000
<b>Total Expenditures</b>	17,000	17,000	-	17,000
Net Change in Fund Balance	(17,000)	(17,000)	3,000	20,000
Cash Fund Balance - Beginning of Year	17,685	17,685	17,685	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 685</u>	<u>\$ 685</u>	<u>\$ 20,685</u>	<u>\$ 20,000</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 RESIDENTIAL DEMOLITION FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ (31)	\$ (31)	\$ -	\$ 31
<b>Total Other Financing Sources (Uses)</b>	<u>(31)</u>	<u>(31)</u>	<u>-</u>	<u>31</u>
Net Change in Fund Balance	(31)	(31)	-	31
Cash Fund Balance - Beginning of Year	261,031	261,031	261,031	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 261,000</u>	<u>\$ 261,000</u>	<u>\$ 261,031</u>	<u>\$ 31</u>



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 COMMUNITY RECYCLING GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 5,607	\$ 5,607	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>5,607</u>	<u>5,607</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Community Development				
Supplies and Materials	-	5,607	5,607	-
<b>Total Expenditures</b>	<u>-</u>	<u>5,607</u>	<u>5,607</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Cash Fund Balance - Beginning of Year	-	-	-	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CONTINUING PROFESSIONAL TRAINING PROGRAM FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ 2,400	\$ 2,400
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>
Net Change in Fund Balance	-	-	2,400	2,400
Cash Fund Balance - Beginning of Year	2,240	2,240	2,240	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ 2,240</u>	<u>\$ 2,240</u>	<u>\$ 4,640</u>	<u>\$ 2,400</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 OHIO BUREAU WORKERS COMPENSATION INTERVENTION GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Security of Persons and Property:				
Fire				
Contractual Services	\$ 53,333	\$ 53,333	\$ 53,332	\$ 1
<b>Total Expenditures</b>	<u>53,333</u>	<u>53,333</u>	<u>53,332</u>	<u>1</u>
Excess of Revenues Over (Under) Expenditures	<u>(53,333)</u>	<u>(53,333)</u>	<u>(53,332)</u>	<u>1</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>13,333</u>	<u>13,333</u>	<u>13,332</u>	<u>(1)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>13,333</u>	<u>13,333</u>	<u>13,332</u>	<u>(1)</u>
Net Change in Fund Balance	(40,000)	(40,000)	(40,000)	-
Cash Fund Balance - Beginning of Year	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 OHIO DEPARTMENT OF AGING GRANT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 250,000	\$ 250,000	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Leisure Time Activities				
Public Recreation				
Travel and Education	-	200,000	200,000	-
Contractual Services	-	40,000	40,000	-
Other	-	10,000	10,000	-
<b>Total Expenditures</b>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	-	-
Cash Fund Balance - Beginning of Year	-	-	-	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 OHIO DEPARTMENT OF AGING GRANT 2016-2017 FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ 250,000	\$ 159,863	\$ (90,137)
<b>Total Revenues</b>	<u>-</u>	<u>250,000</u>	<u>159,863</u>	<u>(90,137)</u>
<b>Expenditures:</b>				
Current:				
Leisure Time Activities				
Public Recreation				
Contractual Services	-	200,000	126,640	73,360
Other	-	50,000	562	49,438
<b>Total Expenditures</b>	<u>-</u>	<u>250,000</u>	<u>127,202</u>	<u>122,798</u>
Net Change in Fund Balance	-	-	32,661	32,661
Cash Fund Balance - Beginning of Year	-	-	-	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,661</u>	<u>\$ 32,661</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 STATE INFRASTRUCTURE BANK LOAN REPAYMENT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues:</b>				
Intergovernmental	\$ -	\$ -	\$ 304,246	\$ 304,246
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>304,246</u>	<u>304,246</u>
Net Change in Fund Balance	-	-	304,246	304,246
Cash Fund Balance - Beginning of Year	-	-	-	-
<b>Cash Fund Balance - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,246</u>	<u>\$ 304,246</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 STREET IMPROVEMENTS FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Transportation				
Contractual Services	87,610	87,610	87,610	-
Total Transportation	<u>87,610</u>	<u>87,610</u>	<u>87,610</u>	<u>-</u>
Capital Outlay				
Capital Improvements	1,162,390	1,162,390	1,376,319	(213,929)
Total Capital Outlay	<u>1,162,390</u>	<u>1,162,390</u>	<u>1,376,319</u>	<u>(213,929)</u>
<b>Total Expenditures</b>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,463,929</u>	<u>(213,929)</u>
Excess of Revenues Over (Under) Expenditures	(1,250,000)	(1,250,000)	(1,463,929)	(213,929)
<b>Other Financing Sources (Uses)</b>				
Transfers In	700,050	700,050	925,000	224,950
<b>Total Other Financing Sources (Uses)</b>	<u>700,050</u>	<u>700,050</u>	<u>925,000</u>	<u>224,950</u>
Net Change in Fund Balance	(549,950)	(549,950)	(538,929)	11,021
Cash Fund Balance (Deficit) - Beginning of Year	549,951	549,951	549,951	-
Cash Fund Balance (Deficit) - End of Year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 11,022</u>	<u>\$ 11,021</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 INFORMATION TECHNOLOGY SYSTEM FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Expenditures:</b>				
Current:				
Capital Outlay				
Contractual Services	305	305	-	305
<b>Total Expenditures</b>	<b>305</b>	<b>305</b>	<b>-</b>	<b>305</b>
 Net Change in Fund Balance	 (305)	 (305)	 -	 305
 Cash Fund Balance - Beginning of Year, Restated	 305	 305	 305	 -
Cash Fund Balance - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 305</u>	<u>\$ 305</u>



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 LAND AQUISITION FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Expenditures:</b>				
Current:				
Capital Outlay				
Contractual Services	42,894	42,894	16,556	26,338
<b>Total Expenditures</b>	<u>42,894</u>	<u>42,894</u>	<u>16,556</u>	<u>26,338</u>
Excess of Revenues Over				
(Under) Expenditures	(42,894)	(42,894)	(16,556)	26,338
<b>Other Financing Sources (Uses)</b>				
General Obligation Bonds Issued	40,000	40,000	450,000	410,000
<b>Total Other Financing Sources (Uses)</b>	<u>40,000</u>	<u>40,000</u>	<u>450,000</u>	<u>410,000</u>
Net Change in Fund Balance	(2,894)	(2,894)	433,444	436,338
Cash Fund Balance (Deficit) - Beginning of Year	15,904	15,904	15,904	-
Prior Year Encumbrances	2,894	2,894	2,894	-
Cash Fund Balance (Deficit) - End of Year	<u>\$ 15,904</u>	<u>\$ 15,904</u>	<u>\$ 452,242</u>	<u>\$ 436,338</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 EMERY WOODS PROJECT FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
Current:				
Capital Outlay				
Contractual Services	40,000	40,000	9,058	30,942
<b>Total Expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>17,036</u>	<u>22,964</u>
 Net Change in Fund Balance	 (40,000)	 (40,000)	 (17,036)	 22,964
 Cash Fund Balance (Deficit) - Beginning of Year	 59,312	 59,312	 59,312	 -
Cash Fund Balance (Deficit) - End of Year	<u>\$ 19,312</u>	<u>\$ 19,312</u>	<u>\$ 42,276</u>	<u>\$ 22,964</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 TOWN CENTER PROJECT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Expenditures:</b>				
Current:				
Capital Outlay				
Street Paving and Repair	40,000	40,000	-	40,000
<b>Total Expenditures</b>	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Excess of Revenues Over (Under) Expenditures	(40,000)	(40,000)	-	40,000
<b>Other Financing Sources (Uses)</b>				
Transfers In	25,000	25,000	-	(25,000)
<b>Total Other Financing Sources (Uses)</b>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
Net Change in Fund Balance	(15,000)	(15,000)	-	15,000
Cash Fund Balance (Deficit) - Beginning of Year	16,772	16,772	16,772	-
Cash Fund Balance (Deficit) - End of Year	<u>\$ 1,772</u>	<u>\$ 1,772</u>	<u>\$ 16,772</u>	<u>\$ 15,000</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 GENERATORS FUND  
 DECEMBER 31, 2016**

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	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(10,666)	(10,666)	-	10,666
<b>Total Other Financing Sources (Uses)</b>	(10,666)	(10,666)	-	10,666
 Net Change in Fund Balance	(10,666)	(10,666)	-	10,666
 Cash Fund Balance (Deficit) - Beginning of Year	10,666	10,666	10,666	-
Cash Fund Balance (Deficit) - End of Year	\$ -	\$ -	\$ 10,666	\$ 10,666

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CINEMA PARK FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Expenditures:</b>				
Current:				
Transportation				
Street Paving and Repair				
Contractual Services	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Excess of Revenues Over				
(Under) Expenditures	(5,000)	(5,000)	-	5,000
<b>Other Financing Sources (Uses)</b>				
Transfers In	5,000	5,000	-	(5,000)
<b>Total Other Financing Sources (Uses)</b>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Net Change in Fund Balance	-	-	-	-
Cash Fund Balance (Deficit) - Beginning of Year	1,821	1,821	1,821	-
Cash Fund Balance (Deficit) - End of Year	<u>\$ 1,821</u>	<u>\$ 1,821</u>	<u>\$ 1,821</u>	<u>\$ -</u>

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-  
 BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL –  
 CITY HALL BOILER REPLACEMENT FUND  
 DECEMBER 31, 2016**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(950)	(950)	-	950
<b>Total Other Financing Sources (Uses)</b>	(950)	(950)	-	950
 Net Change in Fund Balance	(950)	(950)	-	950
 Cash Fund Balance (Deficit) - Beginning of Year	950	950	950	-
Cash Fund Balance (Deficit) - End of Year	\$ -	\$ -	\$ 950	\$ 950

## **STATISTICAL SECTION**





**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
STATISTICAL SECTION  
DECEMBER 31, 2016**

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This part of City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	S2-S7
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	S8-S13
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	S14-S19
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	S20
<b>Operating Information</b> These schedules contain service data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	S21-S25

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
NET POSITION BY COMPONENT  
ACCRUAL BASIS OF ACCOUNTING  
LAST TEN YEARS**

**Table 1**

	2007	2008	2009	2010	2011	2012	2013	2014	2015 (2)	2016
Governmental activities:										
Net investment in										
Capital assets (1)	\$ (777,382)	\$ (2,136,804)	\$ (2,121,770)	\$ (1,790,978)	\$ (1,396,664)	\$ 4,741,934	\$ (2,719,265)	\$ (1,660,356)	\$ (413,445)	\$ 4,413,884
Restricted for:										
Capital projects	-	490,388	857,341	135,117	133,539	200,257	229,630	306,185	643,180	74,795
Streets	535,939	500,392	555,791	451,898	477,528	616,951	632,092	409,723	394,833	396,076
Police	114,889	91,134	96,712	123,898	130,420	100,840	122,122	39,637	41,910	89,401
Fire	90,273	108,076	76,928	89,282	147,844	129,579	166,035	33,550	42,567	53,494
Building Levy	-	147,560	58,305	130,156	183,607	203,745	126,547	45,891	23,996	19,506
Debt Services	442,118	507,624	359,660	799,916	1,553,049	1,136,956	1,296,384	1,675,502	4,645,437	1,861,294
Other Purposes	296,327	315,479	400,742	377,815	430,731	469,722	612,974	597,939	274,504	1,064,971
Unrestricted	(185,216)	(438,790)	(1,491,137)	799,973	1,119,275	(2,676,263)	3,661,396	(5,058,960)	(6,447,325)	(7,929,908)
Total net position - governmental activities	<u>\$ 516,948</u>	<u>\$ (414,941)</u>	<u>\$ (1,207,428)</u>	<u>\$ 1,117,077</u>	<u>\$ 2,779,329</u>	<u>\$ 4,923,721</u>	<u>\$ 4,127,915</u>	<u>\$ (3,610,889)</u>	<u>\$ (794,343)</u>	<u>\$ 43,513</u>

(1) – Item reported as Invested in capital assets, net of related debt through December 31, 2016.

(2) – Restated, see details of restatement at Note 4.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
FUND BALANCES, GOVERNMENTAL FUNDS -  
MODIFIED BASIS OF ACCOUNTING  
LAST TEN YEARS**

**Table 2**

	2007	2008	2009	2010	2011	2012	2013	2014	2015 (1)	2016
Program revenues:										
Charges for services										
Security of persons and property										
Police and others	\$ 361,456	\$ 255,246	\$ 212,881	\$ 204,229	\$ 599,807	\$ 117,895	\$ 84,406	\$ 102,818	\$ 72,121	\$ 253,964
Fire	267,729	315,518	363,966	392,027	453,935	291,371	494,087	485,032	419,462	505,002
Public health and welfare	3,857	-	-	-	-	-	-	-	-	-
Leisure time activities	20,764	31,273	28,409	21,341	18,912	16,793	55,235	58,434	63,865	67,561
Community development	64,823	28,383	19,149	138,768	18,387	20,937	25,210	21,991	19,714	574,943
Public works	4,327	-	-	-	50	220	520	60	68	62,000
Transportation	252,906	941	4,031	780	1,518	-	-	-	-	2,250
General government	193,833	348,619	285,557	228,995	373,205	749,238	420,821	818,026	750,044	36,989
Total charges for services	<u>1,169,695</u>	<u>979,980</u>	<u>913,993</u>	<u>986,140</u>	<u>1,465,814</u>	<u>1,196,454</u>	<u>1,080,279</u>	<u>1,486,361</u>	<u>1,325,274</u>	<u>1,502,709</u>
Operating grants and contributions										
Security of persons and property										
Police and others	24,799	160,050	17,337	323,149	204,041	24,253	19,962	12,080	17,050	6,166
Fire	8,399	3,000	-	-	403,087	806,566	530,135	-	40,000	-
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Leisure time activities	-	-	-	-	-	-	-	-	-	409,863
Community development	290,475	-	-	33,917	37,833	2,790	5,643	3,680	146,180	5,607
Transportation	736,232	516,508	481,369	495,784	469,914	476,258	482,840	482,853	489,380	227,320
General government	23,278	28,250	49,740	-	-	25,353	-	-	-	15,740
Total operating grants and contributions	<u>1,083,183</u>	<u>707,808</u>	<u>548,446</u>	<u>852,850</u>	<u>1,114,875</u>	<u>1,335,220</u>	<u>1,038,580</u>	<u>498,613</u>	<u>692,610</u>	<u>664,696</u>
Capital grants and contributions										
Security of persons and property										
Police and others	15,033	-	100,000	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-	-
Public health and welfare	-	-	-	-	-	-	-	-	-	-
Leisure time activities	-	-	122,409	-	-	-	-	-	-	-
Community development	-	578,433	269,416	69,100	33,766	-	-	165,260	559	-
Public works	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	363,141
General government	324,478	76,060	278,796	287,175	262,014	270,779	137,309	2,670,483	581,364	-
Total capital grants and contributions	<u>339,511</u>	<u>654,493</u>	<u>770,621</u>	<u>356,275</u>	<u>295,780</u>	<u>270,779</u>	<u>137,309</u>	<u>2,835,743</u>	<u>581,923</u>	<u>363,141</u>
Total program revenues	<u>2,592,389</u>	<u>2,342,281</u>	<u>2,233,060</u>	<u>2,195,265</u>	<u>2,876,469</u>	<u>2,802,453</u>	<u>2,256,168</u>	<u>4,820,717</u>	<u>2,599,807</u>	<u>2,530,546</u>

Continued

Notes:

(1) — Restated, see details of restatement at Note 4

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
FUND BALANCES, GOVERNMENTAL FUNDS -  
MODIFIED BASIS OF ACCOUNTING  
LAST TEN YEARS**

**Table 2 (Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015 (1)	2016
Expenses:										
Security of persons and property										
Police and others	5,138,945	6,024,849	5,097,249	4,780,991	5,372,668	4,905,321	4,734,068	5,163,481	5,421,417	6,480,372
Fire	3,806,397	3,685,852	4,140,298	3,471,641	3,626,904	3,677,433	4,062,419	3,603,854	3,925,081	4,250,869
Public health and welfare	54,834	54,833	55,903	27,952	55,903	52,001	52,001	65,183	53,085	53,085
Leisure time activities	295,210	326,782	302,387	227,379	266,661	291,803	664,913	697,906	495,965	1,142,545
Community development	1,122,810	1,256,777	953,234	1,087,614	882,581	470,806	528,141	873,757	961,571	865,269
Public works	1,489,299	1,772,473	1,562,976	1,136,196	1,024,141	1,201,675	1,298,203	1,173,154	1,527,105	2,948,804
Transportation	1,966,685	2,209,178	1,773,859	2,052,226	1,697,499	1,680,189	2,429,523	2,637,135	2,004,180	2,670,273
General government	2,755,794	3,078,419	2,907,654	3,156,023	3,730,870	4,745,370	4,364,751	2,411,281	4,164,107	3,447,287
Interest and Fiscal Charges	704,801	627,851	565,318	543,135	849,472	534,465	1,606,014	876,751	781,460	505,598
Total primary government expenses	<u>17,334,775</u>	<u>19,037,014</u>	<u>17,358,878</u>	<u>16,483,157</u>	<u>17,506,699</u>	<u>17,559,063</u>	<u>19,740,033</u>	<u>17,502,502</u>	<u>19,333,971</u>	<u>22,364,102</u>
Net (expense)/revenue	<u>(14,742,386)</u>	<u>(16,694,733)</u>	<u>(15,125,818)</u>	<u>(14,287,892)</u>	<u>(14,630,230)</u>	<u>(14,756,610)</u>	<u>(17,483,865)</u>	<u>(12,681,785)</u>	<u>(16,734,164)</u>	<u>(19,833,556)</u>
General revenues										
Property and other taxes levied for:										
General purposes	1,028,599	1,053,510	664,309	801,710	611,674	681,322	597,335	560,635	687,313	405,700
Debt service	724,197	662,896	573,336	406,829	661,791	539,409	387,121	317,748	335,894	283,752
Other purposes	783,059	711,090	610,702	598,037	662,777	658,505	516,621	456,484	490,916	650,621
Municipal income taxes levied for:										
General purposes	10,658,860	11,735,849	10,857,890	13,158,561	13,185,755	14,228,423	14,526,593	16,169,998	16,576,878	17,824,264
Grants and entitlements										
not restricted to specific programs	1,430,120	1,418,423	1,514,445	1,478,918	1,091,130	586,783	306,927	659,957	679,693	1,276,788
Investment income	166,362	40,642	2,137	1,742	7,054	26,502	7,879	6,872	14,054	37,654
Gain on the sale of capital assets	354	-	-	-	-	-	-	-	-	128,686
All other revenues	45,948	140,434	110,512	166,600	72,301	180,058	345,583	231,000	171,522	63,947
Total general revenues	<u>14,837,499</u>	<u>15,762,844</u>	<u>14,333,331</u>	<u>16,612,397</u>	<u>16,292,482</u>	<u>16,901,002</u>	<u>16,688,059</u>	<u>18,402,694</u>	<u>18,956,270</u>	<u>20,671,412</u>
Change in net position	<u>\$ 95,113</u>	<u>\$ (931,889)</u>	<u>\$ (792,487)</u>	<u>\$ 2,324,505</u>	<u>\$ 1,662,252</u>	<u>\$ 2,144,392</u>	<u>\$ (795,806)</u>	<u>\$ 5,720,909</u>	<u>\$ 2,222,106</u>	<u>\$ 837,856</u>

Notes:

(1) — Restated, see details of restatement at Note

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
FUND BALANCES, GOVERNMENTAL FUNDS -  
MODIFIED BASIS OF ACCOUNTING  
LAST TEN YEARS**

**Table 3**

	2007	2008	2009	2010	2011	2012	2013	2014	2015*	2016
<b>General fund:</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ 395,282	\$ 373,140	\$ 346,317	\$ 224,285	\$ 240,079	\$ 372,040	\$ 944,501
Assigned	-	-	-	49,993	600,805	40,900	144,018	165,860	1,735,968	935,889
Unassigned	-	-	-	2,222,634	2,871,394	4,859,616	4,926,154	6,663,466	6,035,565	6,741,663
Reserved	68,891	52,875	48,312	-	-	-	-	-	-	-
Unreserved	577,945	600,550	221,247	-	-	-	-	-	-	-
<b>Total general fund</b>	<b>646,836</b>	<b>653,425</b>	<b>269,559</b>	<b>2,667,909</b>	<b>3,845,339</b>	<b>5,246,833</b>	<b>5,294,457</b>	<b>7,069,405</b>	<b>8,143,573</b>	<b>8,622,053</b>
<b>All other governmental funds:</b>										
Restricted	-	-	-	3,159,390	4,394,852	2,204,901	1,253,835	925,964	1,365,745	1,362,755
Committed	-	-	-	194,003	232,940	168,120	159,588	214,296	194,996	190,361
Unassigned (Deficit)	-	-	-	(5,687,816)	(5,650,602)	(88,578)	(3,089,735)	(882,616)	(2,386,056)	(2,543,979)
Reserved	8,980	29,442	3,747	-	-	-	-	-	-	-
Unreserved:										
Designated:										
Accrued retiree benefits	-	-	-	-	-	-	-	-	-	-
Undesignated, reported in:										
Special revenue	566,702	441,210	755,159	-	-	-	-	-	-	-
Debt service	66,393	(22,889)	257,832	-	-	-	-	-	-	-
Capital project	(2,727,398)	(4,442,972)	(5,455,083)	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>(2,085,323)</b>	<b>(3,995,209)</b>	<b>(4,438,345)</b>	<b>(2,334,423)</b>	<b>(1,022,810)</b>	<b>2,284,443</b>	<b>(1,676,312)</b>	<b>257,644</b>	<b>(825,315)</b>	<b>(990,863)</b>
<b>Total governmental funds</b>	<b>\$ (1,438,487)</b>	<b>\$ (3,341,784)</b>	<b>\$ (4,168,786)</b>	<b>\$ 333,486</b>	<b>\$ 2,822,529</b>	<b>\$ 7,531,276</b>	<b>\$ 3,618,145</b>	<b>\$ 7,327,049</b>	<b>\$ 7,318,258</b>	<b>\$ 7,631,190</b>

\*Restated

Note: In 2011, the City implemented GASB Statement No. 54. As a result, the 2010 fund balances were reclassified to reflect the effects of GASB Statement No. 54.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -  
MODIFIED BASIS OF ACCOUNTING  
LAST TEN YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Table 4</b>										
<b>Revenues:</b>										
Property Taxes and Other Local Taxes	\$ 2,326,090	\$ 2,377,955	\$ 1,799,439	\$ 1,711,860	\$ 1,824,328	\$ 1,669,752	\$ 1,920,190	\$ 1,707,323	\$ 1,595,845	\$ 1,744,604
Income Taxes	10,739,288	11,934,424	11,099,006	12,829,743	13,326,443	14,165,018	14,233,365	15,872,496	16,689,455	17,800,538
Intergovernmental	2,321,745	2,208,652	2,424,082	2,179,335	2,261,416	2,084,485	1,628,155	1,266,054	1,311,829	1,632,792
Interest	166,362	40,642	2,137	1,742	7,054	26,502	7,879	6,872	14,054	26,828
Licenses and Permits	356,550	362,746	265,502	267,270	385,966	256,690	351,843	812,181	603,691	380,903
Fines and Forfeitures	296,926	246,287	209,213	192,370	597,017	586,020	221,822	170,812	138,794	253,846
Rentals	-	-	-	-	-	-	-	-	-	193,250
Charges for Services	295,782	514,392	425,150	352,805	433,371	490,120	458,069	498,852	603,209	672,962
Special Assessments	382,781	446,947	690,621	242,138	222,362	184,610	107,969	341,708	520,889	430,546
All Other Revenues	45,948	213,860	126,450	280,201	210,301	55,646	352,009	233,527	149,447	66,136
<b>Total Revenues</b>	<b>16,931,472</b>	<b>18,345,905</b>	<b>17,041,600</b>	<b>18,057,464</b>	<b>19,268,258</b>	<b>19,518,843</b>	<b>19,281,301</b>	<b>20,909,825</b>	<b>21,627,213</b>	<b>23,202,405</b>
<b>Expenditures:</b>										
<b>Current:</b>										
Security of persons and property										
Police and others	5,048,633	5,826,037	4,968,400	4,762,219	5,454,369	4,909,799	4,652,818	5,177,961	5,353,511	5,867,392
Fire	3,510,938	3,726,265	4,049,393	3,406,521	4,063,276	3,726,203	4,000,675	3,552,650	3,774,899	3,860,674
Public health and welfare	54,392	54,392	55,903	27,952	55,903	52,001	52,001	53,085	53,085	53,085
Leisure time activities	278,762	301,870	288,646	178,910	227,370	276,706	437,558	470,772	445,491	888,433
Community development	1,153,715	1,267,359	949,103	1,091,745	882,581	488,755	506,859	736,622	1,002,863	850,694
Public works	1,427,767	1,677,865	1,310,451	1,025,838	995,680	1,186,379	1,274,543	1,186,403	1,485,708	2,602,683
Transportation	2,130,634	1,593,785	1,889,374	1,777,858	1,739,710	2,290,622	2,705,284	2,809,577	2,221,014	2,175,556
General government	2,619,985	2,947,051	2,779,632	2,785,533	3,264,306	3,470,257	3,808,277	3,536,088	4,194,991	3,219,241
Capital Outlay	1,552,707	760,435	392,590	1,218,367	7,233,855	3,611,711	318,538	358,256	105,879	4,031,299
Debt Service:										
Principal retirement	899,393	730,000	938,478	450,000	4,030,000	20,605,060	28,977,060	2,625,000	2,621,541	821,131
Interest and fiscal charges	755,494	610,612	525,906	461,207	491,367	894,883	1,161,616	934,422	827,848	757,822
Bond issuance costs	-	-	-	-	86,600	44,227	584,403	-	-	17,686
<b>Total expenditures</b>	<b>19,432,420</b>	<b>19,495,671</b>	<b>18,147,876</b>	<b>17,186,150</b>	<b>28,525,017</b>	<b>41,556,603</b>	<b>48,479,632</b>	<b>21,440,836</b>	<b>22,086,830</b>	<b>25,145,696</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,500,948)</b>	<b>(1,149,766)</b>	<b>(1,106,276)</b>	<b>871,314</b>	<b>(9,256,759)</b>	<b>(22,037,760)</b>	<b>(29,198,331)</b>	<b>(531,011)</b>	<b>(459,617)</b>	<b>(1,943,291)</b>

Continued

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS -  
MODIFIED BASIS OF ACCOUNTING  
LAST TEN YEARS**

**Table 4 (Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Other financing sources (uses):										
Sale of capital assets	1,673	-	1,960	-	-	-	-	-	-	251,802
Inception of Capital lease	198,225	30,469	203,314	27,898	705,826	305,000	318,538	187,290	-	77,025
Certificates of Participation issued	-	-	-	-	11,200,000	11,717,000	11,700,000	1,800,000	1,700,000	-
Bond anticipation notes issued	-	-	-	-	-	14,550,060	2,610,000	-	-	-
Land acquisition notes issued	-	-	-	-	-	-	100,000	-	450,000	-
SIB Loan Issued	-	-	-	-	-	-	-	-	-	1,927,396
Land installment notes issued	-	-	-	-	-	-	-	-	-	-
Refunding notes issued	9,602,000	8,818,000	8,892,000	12,495,060	8,680,060	-	-	-	-	-
General obligation bonds issued	-	-	-	-	-	-	10,070,000	2,095,000	-	-
Premium on debt issuance	-	-	-	-	94,976	174,447	486,662	157,625	16,745	-
Current refunding	(8,485,000)	(9,602,000)	(8,818,000)	(8,892,000)	(8,935,060)	-	-	-	-	-
Transfers in	506,397	130,640	173,704	533,756	1,617,682	6,756,346	1,385,857	1,989,457	2,378,807	2,066,814
Transfers out	(506,397)	(130,640)	(173,704)	(533,756)	(1,617,682)	(6,756,346)	(1,385,857)	(1,989,457)	(2,378,807)	(2,066,814)
Total other financing sources (uses)	1,316,898	(753,531)	277,314	3,630,958	11,745,802	26,746,507	25,285,200	4,239,915	2,166,745	2,256,223
Net change in fund balances	<u>\$ (1,184,050)</u>	<u>\$ (1,903,297)</u>	<u>\$ (828,962)</u>	<u>\$ 4,502,272</u>	<u>\$ 2,489,043</u>	<u>\$ 4,708,747</u>	<u>\$ (3,913,131)</u>	<u>\$ 3,708,904</u>	<u>\$ 1,707,128</u>	<u>\$ 312,932</u>
Debt service as a percentage of noncapital expenditures	9.47%	7.00%	8.31%	5.65%	22.38%	55.83%	62.85%	17.58%	16.10%	7.25%

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 ASSESSED VALUATIONS AND ESTIMATED ACTUAL VALUES OF TAXABLE  
 PROPERTY  
 LAST TEN YEARS**

**Table 5**

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU			Assessed Value
2007	\$ 121,805,680	\$ 143,841,240	\$ 757,179,600	\$ 747,885	\$ 5,983,080
2008	121,100,670	136,965,560	737,332,086	5,098,070	5,793,261
2009	121,729,160	136,218,930	736,994,543	5,346,390	6,075,443
2010	115,592,130	137,838,050	724,086,229	5,816,510	6,609,670
2011	115,140,720	146,856,870	748,564,543	6,107,320	6,940,136
2012	114,113,300	148,000,100	748,895,429	6,363,060	7,230,750
2013	80,562,990	138,384,370	625,563,886	6,897,690	7,838,284
2014	80,172,290	141,778,880	634,146,200	7,924,770	9,005,420
2015	79,884,880	134,848,560	613,524,114	8,154,550	9,266,534
2016	73,126,970	130,974,830	597,633,714	8,299,220	9,964,625

Real property is reappraised every six years with a state mandated update of the current market in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35% of estimated true value. The assessed value of public utility personal property ranges from 25% of true value for railroad property to 88% for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25% for machinery and equipment and 23% for inventories. The general business tangible personal property tax started being phased out beginning in 2006. For collection year 2007, both types of general business tangible personal property were assessed at 12.5%. The percentage will be 6.25% for 2008, and zero for subsequent collection years.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

Source: Cuyahoga County, Ohio; County Fiscal Office



**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 ASSESSED VALUATIONS AND ESTIMATED ACTUAL VALUES OF TAXABLE  
 PROPERTY  
 LAST TEN YEARS**

**Table 5 (Continued)**

Tangible Personal Property						
General Business		Total				
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Total Direct Tax Rate	
\$ 13,016,219	\$ 104,129,752	\$ 278,776,964	\$ 867,292,432	32.14%	13.20%	
24,039,677	384,634,832	287,203,977	1,127,760,179	25.47	9.70	
12,215,192	-	275,509,672	743,069,986	37.08	9.70	
-	-	259,246,690	730,695,899	35.48	9.70	
-	-	268,104,910	755,504,679	35.49	9.70	
-	-	268,476,460	756,126,179	35.51	9.70	
-	-	225,845,050	633,402,170	35.66	9.70	
-	-	229,873,940	623,434,276	36.87	9.70	
-	-	222,887,990	622,790,648	35.78	9.70	
-	-	212,401,020	607,598,339	34.96	9.70	

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 DIRECT AND OVERLAPPING PROPERTY TAX RATES (Per \$1,000 of Assessed Valuation)  
 LAST TEN YEARS**

**Table 6**

Collection Year	City of Warrensville Heights				Warrensville Heights School District	Orange City School District	Cuyahoga County	Special (2) Taxing Districts	Total Tax Levy
	General Fund	Special Funds (1)	Debt Service	Total Levy					
2007	\$ 6.80	\$ 4.10	\$ 2.30	\$ 13.20	\$ 90.10	\$ 86.10	\$ 13.42	\$ 6.78	\$ 209.60
2008	3.30	4.10	2.30	9.70	90.10	86.00	13.32	7.28	206.40
2009	3.60	4.10	2.00	9.70	90.10	86.00	13.32	7.28	206.40
2010	3.60	4.10	2.00	9.70	89.50	86.10	13.32	7.58	206.20
2011	3.40	3.60	2.70	9.70	89.00	91.10	13.22	7.58	210.60
2012	2.90	4.10	2.70	9.70	89.00	91.10	13.22	7.58	210.60
2013	3.60	4.10	2.00	9.70	89.00	91.10	13.22	7.58	210.60
2014	3.60	4.10	2.00	9.70	91.80	91.10	14.05	8.48	215.13
2015	3.60	4.10	2.00	9.70	91.70	91.20	14.05	9.38	216.03
2016	3.60	4.10	2.00	9.70	92.40	91.20	14.05	9.38	216.73

Source: Cuyahoga County, Ohio; County Fiscal Office

(1) Policy Levy, Fire Levy, Street Lighting, Building Levy, Fire Pension, and Police Pension special revenue funds

(2) Cleveland Metro Parks, Cuyahoga County Library, Cuyahoga Community College and Cleveland-Cuyahoga Port Authority

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS**

**Table 7**

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Collections</u>	<u>Percentage of Current Collections To Current Levy</u>	<u>Delinquent Tax Collection</u>	<u>Total Tax Collection</u>	<u>Percentage of Total Collections To Tax Levy</u>	<u>Accumulated Outstanding Delinquent Taxes</u>	<u>Percentage of Delinquent Taxes to To Total Tax Levy</u>
2007	\$ 2,144,001	\$ 1,915,149	89.33%	\$ 110,223	\$2,025,372	94.47%	\$ 433,791	20.23%
2008	2,242,841	2,007,496	89.51%	158,913	2,166,409	96.59%	584,743	26.07%
2009	1,709,587	1,528,821	89.43%	103,153	1,631,974	95.46%	634,288	37.10%
2010	1,690,295	1,487,774	88.02%	111,273	1,599,047	94.60%	692,722	40.98%
2011	1,683,572	1,473,818	87.54%	114,013	1,587,831	94.31%	840,918	49.95%
2012	1,671,028	1,291,783	77.30%	139,276	1,431,059	85.64%	950,335	56.87%
2013	2,455,753	1,220,594	49.70%	395,845	1,616,439	65.82%	662,824	26.99%
2014	2,264,718	1,352,331	59.71%	153,636	1,505,967	66.50%	447,462	19.76%
2015	2,061,817	1,393,725	67.60%	132,815	1,526,540	74.04%	358,650	17.39%
2016	1,991,939	1,436,198	72.10%	104,700	1,540,898	77.36%	347,356	17.44%

Source: Cuyahoga County, Ohio; County Fiscal Office

Note: The County does not identify delinquent collections by the year for which the tax was levied.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 PRINCIPAL TAXPAYERS – REAL ESTATE TAX  
 2016 AND 2007**

**Table 8**

Name of Taxpayer	December 31, 2016	
	Assessed Value (1)	Percent of Total Assessed Value
JP JLP Harvard Park, LLC	\$ 12,313,070	5.80%
Cleveland East Hotel	9,265,550	4.36%
LMBX Properties, LLC	3,822,035	1.80%
Sherwin-Williams	3,070,095	1.45%
Progressive Interchange	2,919,105	1.37%
JES Development	2,716,280	1.28%
Highland Business Park	2,426,935	1.14%
Warrensville Heights Properties	2,262,225	1.07%
LLG Carmax Auto Superstores	2,207,205	1.04%
Regency Hospital	2,112,600	0.99%
Total	\$ 43,115,100	20.30%
Assessed Value	\$ 212,401,020	
December 31, 2007		
Name of Taxpayer	Assessed Value (1)	Percent of Total Assessed Value
JP JLP Harvard Park, LLC	\$ 12,192,950	4.59%
Cleveland East Hotel	11,063,920	4.16%
Merida Heath System	6,007,750	2.26%
Highlands Multi Family, LTD	6,092,500	2.29%
Clarkwood Apartments, LTD	5,540,850	2.09%
Cleveland Electric Illuminating Co.	4,374,770	1.65%
Sherwin-Williams Automotive	3,480,540	1.31%
Warrensville Heights Properties	2,243,510	0.84%
Granada Apartments	2,896,960	1.09%
Heinens, Inc.	2,547,870	0.96%
Total	\$ 56,441,620	21.24%
Assessed Value	\$ 265,012,860	

Source: Cuyahoga County, Ohio; County Fiscal Office

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 INCOME TAX REVENUE BASE COLLECTIONS  
 LAST TEN YEARS**

**Table 9**

<u>Tax Year (1)</u>	<u>Tax Rate (2)</u>	<u>Total Tax Collected</u>	<u>Taxes from Withholding</u>	<u>Percentage of Taxes from Withholding</u>	<u>Taxes from Net Profits</u>	<u>Percentage of Taxes from Net Profits</u>	<u>Taxes from Individuals</u>	<u>Percentage of Taxes from Individuals</u>
2007	2.00%	\$ 10,658,860	\$ 8,229,196	77.21%	\$ 1,075,261	10.09%	\$ 1,354,403	12.71%
2008	2.00	11,735,849	9,257,333	78.88%	1,065,149	9.08%	1,413,367	12.04%
2009	2.00	10,857,890	8,551,674	78.76%	993,497	9.15%	1,312,719	12.09%
2010	2.60	13,158,561	10,405,766	79.08%	1,199,094	9.11%	1,553,701	11.81%
2011	2.60	13,185,755	11,020,654	83.58%	995,525	7.55%	1,169,576	8.87%
2012	2.60	13,398,636	10,805,480	80.65%	1,230,748	9.19%	1,360,394	10.15%
2013	2.60	13,696,569	11,364,475	82.97%	1,324,053	9.67%	1,008,041	7.36%
2014	2.60	15,103,264	11,854,771	78.49%	1,926,434	12.76%	1,322,058	8.75%
2015	2.60	15,968,752	12,401,242	77.66%	2,187,643	13.70%	1,379,866	8.64%
2016	2.60	16,607,036	12,223,229	73.60%	2,154,043	12.97%	1,445,887	8.71%

(1) Effective July 1, 2009, the City's Electors voted to increase the City's income tax rate from 2.00% to 2.60%.

(2) The City is statutorily prohibited from presenting individual taxpayers.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 RATIO OF OUTSTANDING DEBT TO TOTAL PERSONAL INCOME AND DEBT PER CAPITA  
 LAST TEN YEARS**

**Table 10**

Fiscal Year	Governmental Activities						Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Special Assessment Bonds	C.O.P.s	Long-term Notes	Long-term Loans	Capital Leases			
2007	\$ 2,758,983	\$ 298,865	\$ -	\$ 9,602,000	\$ -	\$ 499,401	\$ 13,159,249	4.68%	\$ 871
2008	2,110,162	229,117	-	8,818,000	-	334,558	11,491,837	4.09%	761
2009	1,437,037	173,673	-	8,892,000	-	339,394	10,842,104	3.86%	718
2010	1,054,608	117,533	-	12,495,060	-	181,011	13,848,212	5.26%	1,023
2011	658,572	55,000	11,215,829	8,680,060	-	720,684	21,330,145	8.10%	1,575
2012	-	-	11,730,214	14,581,781	-	877,710	27,189,705	10.32%	2,008
2013	10,358,021	-	11,833,077	-	-	992,469	23,183,567	9.08%	1,712
2014	11,845,623	-	11,708,443	-	-	879,018	24,433,084	9.10%	1,804
2015	11,081,062	-	11,605,465	-	368,459	605,607	23,660,593	8.58%	1,747
2016	10,321,501	-	9,885,476	-	2,209,828	442,830	22,859,635	8.15%	1,688

Note: Population and Personal Income data are presented in Table 15.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
RATIO OF GENERAL OBLIGATION BONDED DEBT TO ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY AND  
BONDED DEBT PER CAPITA  
LAST TEN YEARS**

**Table 11**

<u>Year</u>	<u>Population (1)</u>		<u>Estimated Actual Value of Taxable Property (2)</u>	<u>General Obligation Debt (3)</u>	<u>Resources Available for Repayment</u>	<u>Net General Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Estimated Actual Value of Taxable Property</u>	<u>Bonded Debt per Capita</u>
2007	15,109	a	\$ 867,292,432	\$ 2,758,983	\$ -	\$ 2,758,983	0.32%	\$ 182.61
2008	15,109	a	1,127,760,179	2,110,162	-	2,110,162	0.19%	139.66
2009	15,109	a	743,069,986	1,437,037	257,832	1,179,205	0.16%	78.05
2010	13,542	b	730,695,899	1,054,608	152,856	901,752	0.12%	66.59
2011	13,542	b	755,504,679	11,874,401	812,585	11,061,816	1.46%	816.85
2012	13,542	b	756,126,179	11,730,214	1,136,956	10,593,258	1.64%	782.25
2013	13,542	b	633,402,170	22,191,098	-	22,191,098	3.45%	1,638.69
2014	13,542	b	623,434,276	23,554,066	-	23,554,066	3.78%	1,739.33
2015	13,542	b	622,790,648	24,727,839	933,420	23,794,419	3.59%	1,757.08
2016	13,542	b	607,598,339	22,686,527	679,588	22,006,939	3.62%	1,625.09

Sources:

- (1) U. S. Bureau of Census, Census of Population
  - (a) 2000 Federal Census
  - (b) 2010 Federal Census
- (2) Cuyahoga County, Ohio; County Fiscal Office
- (3) Includes all general obligation bonded debt with the exception of Special Assessment debt.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
LEGAL DEBT MARGIN  
LAST TEN YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	Table 12 2016
Assessed Valuation	\$ 278,776,964	\$ 287,203,977	\$ 275,509,672	\$ 259,246,690	\$ 268,104,910	\$ 268,476,460	\$ 225,845,050	\$ 229,873,940	\$ 222,887,990	\$ 212,401,020
Overall debt limit - 10.5% of assessed value	\$ 29,271,581	\$ 30,156,418	\$ 28,928,516	\$ 27,220,902	\$ 28,151,016	\$ 28,190,028	\$ 23,713,730	\$ 24,136,764	\$ 23,403,239	\$ 22,302,107
<b>Debt Outstanding:</b>										
General obligation bonds	2,758,983	2,110,162	1,437,037	1,054,608	658,572	-	10,358,021	11,845,623	11,081,062	10,321,501
Special assessment bonds	298,865	229,117	173,673	117,533	55,000	-	-	-	-	-
Certificate of participation	-	-	-	-	11,215,829	11,730,885	11,833,077	11,708,443	11,605,465	9,885,476
Real property acquisition notes	-	-	-	-	-	-	100,000	215,000	-	-
Bond anticipation notes	12,726,000	14,323,000	14,889,000	18,153,560	14,387,060	14,565,060	3,655,000	1,560,000	1,515,000	2,790,389
Total gross indebtedness	15,783,848	16,662,279	16,499,710	19,325,701	26,316,461	26,295,945	25,946,098	25,329,066	24,201,527	22,997,366
<b>Less:</b>										
Notes issued in anticipation of the levy or collection of municipal income taxes	(7,976,000)	(8,654,500)	(9,192,000)	(9,118,560)	(8,935,060)	(9,170,060)	(3,755,000)	(1,775,000)	(1,515,000)	(2,790,389)
Bonds and notes issued in anticipation of the levy or collection of special assessments (excluding city's portion)	(4,037,500)	(5,897,617)	(5,870,673)	(5,442,533)	(5,357,000)	(5,241,000)	-	-	-	-
Certificates of participation	-	-	-	-	(11,215,829)	(11,730,885)	(11,833,077)	(11,708,443)	(11,605,465)	(9,885,476)
General obligation bond retirement fund balance	-	-	(257,832)	(152,856)	(812,585)	-	-	-	-	-
Total net debt applicable to debt limit	3,770,348	2,110,162	1,179,205	4,611,752	(4,013)	154,000	10,358,021	11,845,623	11,081,062	10,321,501
Legal Debt Margin within 10 1/2% limitations	\$ 25,501,233	\$ 28,046,256	\$ 27,749,311	\$ 22,609,150	\$ 28,155,029	\$ 28,036,028	\$ 13,355,709	\$ 12,291,141	\$ 12,322,177	\$ 11,980,606
Legal debt margin as a percentage of the debt limit	87.12%	93.00%	95.92%	83.06%	100.01%	99.45%	56.32%	50.92%	52.65%	53.72%

(Continued)



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
LEGAL DEBT MARGIN (Continued)  
LAST TEN YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	<b>Table 12 (Continued)</b>	
									2015	2016
Debt Limit - 5.5% of assessed unvoted value	\$ 15,332,733	\$ 15,796,219	\$ 15,153,032	\$ 14,258,568	\$ 14,745,770	\$ 14,766,205	\$ 12,421,478	\$ 12,643,067	\$ 12,258,839	\$ 11,682,056
Gross indebtedness authorized by council:	15,783,848	16,662,279	16,499,710	19,325,701	26,316,461	26,295,945	25,946,098	25,329,066	24,201,527	22,997,366
Notes issued in anticipation of the levy or collection of municipal income taxes	(7,976,000)	(8,654,500)	(9,192,000)	(9,118,560)	(8,935,060)	(9,170,060)	(3,755,000)	(1,775,000)	(1,515,000)	(2,790,389)
Bonds and notes issued in anticipation of the levy or collection of special assessments (excluding city's portion)	(4,037,500)	(5,897,617)	(5,870,673)	(5,442,533)	(5,357,000)	(5,241,000)	-	-	-	-
Certificates of participation	-	-	-	-	(11,215,829)	(11,730,885)	(11,833,077)	(11,708,443)	(11,605,465)	(9,885,476)
General obligation bond retirement fund balance	-	-	(257,832)	(152,856)	(812,585)	-	-	-	-	-
Net debt within 5.5% limit	<u>3,770,348</u>	<u>2,110,162</u>	<u>1,179,205</u>	<u>4,611,752</u>	<u>(4,013)</u>	<u>154,000</u>	<u>10,358,021</u>	<u>11,845,623</u>	<u>11,081,062</u>	<u>10,321,501</u>
Unvoted legal debt margin within 5 1/2% limitations	<u>\$ 11,562,385</u>	<u>\$ 13,686,057</u>	<u>\$ 13,973,827</u>	<u>\$ 9,646,816</u>	<u>\$ 14,749,783</u>	<u>\$ 14,612,205</u>	<u>\$ 2,063,457</u>	<u>\$ 797,444</u>	<u>\$ 1,177,777</u>	<u>\$ 1,360,555</u>
Unvoted legal debt margin as a percentage of the unvoted debt limitation	75.41%	86.64%	92.22%	67.66%	100.03%	98.96%	16.61%	6.31%	9.61%	11.65%

Source: City Financial Records

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 COMPUTATION OF DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES  
 DEBT  
 2016**

**Table 13**

<u>Jurisdiction</u>	<u>Governmental Activities Debt Outstanding</u>	(1) <u>Percentage Applicable to City of Warrensville Heights</u>	<u>Amount Applicable to City of Warrensville Heights</u>
<b>Direct Debt:</b>			
City of Warrensville Heights			
General Obligation Bonds	\$ 10,321,501	100.00%	\$ 10,321,501
Certificates of Participation	9,885,476	100.00%	9,885,476
Capital leases	442,830	100.00%	442,830
Loans Payable	2,209,828	100.00%	2,209,828
<b>Total Direct Debt</b>	<u>22,859,635</u>		<u>22,859,635</u>
<b>Overlapping Debt:</b>			
Warrensville Heights City	11,302,000	100.00%	11,302,000
Warrensville Heights City School District	13,675,000	66.00%	9,025,240
Orange City School District	18,743,977	0.72%	135,143
Cuyahoga County	226,090,000	0.79%	1,783,763
Regional Transit Authority (RTA)	3,910,000	0.79%	30,848
<b>Total overlapping debt</b>	<u>273,720,977</u>		<u>22,246,146</u>
<b>Total</b>	<u>\$ 296,580,612</u>		<u>\$ 45,105,781</u>

Source: Cuyahoga County, Ohio; County Fiscal Office

(1) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the City by its total assessed valuation.

**CITY OF WARRENSVILLE HEIGHTS  
 CUYAHOGA COUNTY, OHIO  
 PRINCIPAL TAXPAYERS  
 2016 AND 2007**

**Table 14**

<u>Employer</u>	2016 (1)	
	<u>Employees</u>	<u>Percentage of</u>
Cleveland Clinic Foundation	1,476	11.34%
University Hospital Health System	581	4.46%
One Source Employee Management	458	3.52%
Heinen's Inc.	455	3.50%
Warrensville Heights Board of Education	429	3.30%
Sherwin-Williams Co.	416	3.20%
GMRI/ Olive Garden	250	1.92%
Physical Medical Transport	249	1.91%
Score Up Marketing	185	1.42%
McGregor Place	141	1.09%
Total	<u>4,640</u>	<u>35.66%</u>
Total City Employment	<u>13,015</u>	<u>100.00%</u>

<u>Employer</u>	2007	
	<u>Employees</u>	<u>Percentage of</u>
Cleveland Clinic Foundation	1,645	11.84%
Warrensville Heights Board of Education	555	3.99%
United Health Homecare Services	396	2.85%
Sherwin-Williams Co.	388	2.79%
Heinen's Inc.	335	2.41%
Mortgage Information Services	301	2.17%
City of Warrensville Heights	173	1.24%
Henkel Corporation	160	1.15%
Horizon, Inc.	124	0.89%
Lubriquip	89	0.64%
Total	<u>4,166</u>	<u>29.98%</u>
Total City Employment	<u>13,896</u>	<u>100.00%</u>

Source: (1) City of Cleveland Central Collection Agency

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN YEARS**

**Table 15**

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (4)</u>	<u>Personal Income Per Capita (1)</u>	<u>Median Household Income (1)</u>	<u>Median Age (1)</u>	<u>Educational Attainment: Bachelor's Degree or Higher</u>	<u>School Enrollment (2)</u>	<u>Cuyahoga County Unemployment Rate (3)</u>	<u>Total Assessed Property Value</u>
2007	15,109	\$ 281,193,599	\$ 18,611	\$ 37,204	37.7	16.40	2,536	6.1%	\$ 278,776,964
2008	15,109	281,193,599	18,611	37,204	37.7	16.40	2,321	7.1%	287,203,977
2009	15,109	281,193,599	18,611	37,204	37.7	16.40	2,273	8.9%	275,509,672
2010	13,542	263,432,526	19,453	36,461	39.2	14.40	2,145	8.9%	259,246,690
2011	13,542	263,432,526	19,453	36,461	39.2	14.40	1,956	8.0%	268,104,910
2012	13,542	263,432,526	19,453	36,461	39.2	14.40	1,700	6.6%	268,476,460
2013	13,542	255,293,784	18,852	35,926	39.2	15.50	1,657	7.0%	225,845,060
2014	13,542	268,551,402	19,831	35,461	39.6	15.40	1,432	6.9%	229,873,940
2015	13,542	275,728,662	20,361	35,143	39.6	17.60	1,416	4.0%	222,887,990
2016	13,542	280,387,110	20,705	35,181	38.3	19.40	1,531	5.3%	217,940,670

Sources: (1) U. S. Bureau of Census, Census of Population

(a) 2000 Federal Census

(b) 2010 Federal Census

(2) Ohio Department of Education for Warrensville Heights City School District

(3) U. S. Bureau of Labor Statistics

(4) Total Personal Income is calculated by multiplying Population times Personal Income per Capita

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS**

**Table 16**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Function/program:										
Security of persons and property:										
Police and others:										
Total calls for services	15,492	15,918	15,918	15,312	14,012	14,470	15,514	15,842	19,245	20,691
Number of traffic citations issued	1,935	1,965	1,965	2,138	1,698	1,765	1,951	1,809	1,483	2,921
Number of parking citations issued	1,900	1,580	1,580	114	820	762	768	811	1,919	1,716
Number of criminal arrests	1,027	867	867	589	639	593	642	670	783	379
Number of accident reports completed	784	763	763	731	744	763	725	1,018	1,154	1,225
Part 1 offenses (major offenses)	614	633	633	546	575	554	560	568	7	774
DUI arrests	21	17	17	9	12	17	12	24	112	30
Prisoners	965	1,000	1,000	117	142	76	43	40	-	496
Prisoner meal costs	\$ 29,816	\$ 15,706	\$ 15,706	\$ 437	\$ 149	\$ -	\$ -	\$ -	\$ -	\$ 10,836
Motor vehicle accidents	784	763	763	731	744	763	725	1,018	1,154	1,225
Property damage accident	682	665	665	640	651	684	680	725	630	191
Fatalities from motor vehicle accident	1	1	1	1	-	-	-	1	-	-
Gasoline costs of fleet	\$ 53,701	\$ 89,170	\$ 89,170	\$ 36,539	\$ 60,000	\$ 28,211	\$ 59,474	\$ 51,591	\$ -	\$ -
Community diversion program youths	25	40	40	23	21	18	16	14	15	20
Community diversion program - service hours	806	728	728	640	470	490	478	385	425	450
Fire:										
EMS calls	1,991	1,869	1,869	1,678	1,902	1,899	1,950	2,037	2,227	2,494
Ambulance billing collections (net)	\$ 205,810	\$ 378,967	\$ 378,967	\$ 380,413	\$ 353,557	\$ 353,520	\$ 411,455	\$ 385,632	\$ 403,302	\$ 441,205
Fire calls	316	807	807	94	360	519	509	498	668	635
Fires with loss	37	46	46	16	23	41	12	14	3	7
Fires with losses exceeding \$10k	16	9	9	9	13	12	7	6	1	5
Fire losses	\$ 883,920	\$ 590,100	\$ 590,100	\$ 613,250	\$ 514,850	\$ 580,000	\$ 672,300	\$ 687,000	\$ 96,430	\$ 148,699
Fire safety inspections	265	257	257	247	192	49	83	85	211	171
Number of times mutual aid given to fire and EMS	75	44	44	44	44	4	14	27	19	16
Number of times mutual aid received for fire and EMS	12	12	12	105	90	19	18	38	56	61

(Continued)

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS**

**Table 16 (Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Basic Utility Services:</b>										
Refuse disposal per year (in tons)	4,862	4,450	4,450	4,209	4,708	3,987	4,051	4,070	3,051	3,010
Refuse disposal costs per year (calendar year)	\$ 231,743	\$ 169,966	\$ 169,966	\$ 163,936	\$ 164,043	\$ 147,021	\$ 189,566	\$ 153,703	\$ 161,650	\$ 419,379
Annual recycling tonnage (excluding leaf and compost items)	733	777	777	868	n/a	107	112	88	76	398
Percentage of waste recycled	13.57%	15.21%	15.21%	23.00%	n/a	2.61%	2.75%	2.13%	2.16%	13.23%
<b>Transportation:</b>										
Street repair (curbs, aprons, berms, asphalt) (hours)	905	803	803	824	320	520	2,116	1,950	877	973
Guardrail repair (hours)	120	144	144	132	16	60	10	5	2	3
Paint striping (hours)	366	326	326	205	40	150	200	150	256	328
Street sweeper (hours)	841	805	805	726	112	625	400	350	317	784
Cold patch (hours)	883	872	872	824	392	725	800	620	344	398
Snow and ice removal overtime hours	-	-	-	-	2,456	2,145	1,500	1,800	3,265	1,534
Landscaping stump-chipper service (hours)	847	799	799	826	32	50	754	800	1,789	1,238
Holiday lights setup (hours)	88	96	96	88	80	86	196	200	261	181
Sign department (hours)	294	316	316	263	40	60	200	220	180	120
Number of trees planted per year	26	10	10	3	-	-	5	10	5	28
Tons of snow melting salt purchased (Nov - Mar)	5,391	7,100	7,100	4,991	4,835	5,600	7,000	7,000	4,525	4,066
Cost of salt purchased	\$ 177,783	\$ 180,461	\$ 180,461	\$ 230,055	\$ 220,444	\$ 190,512	\$ 230,388	\$ 161,313	\$ 295,216	\$ 205,081
<b>General government:</b>										
<b>Council and clerk:</b>										
Number of ordinances passed	171	155	155	114	104	188	134	139	165	179
Number of resolutions passed	64	51	51	59	60	50	30	23	66	77

(Continued)

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN YEARS**

**Table 16 (Continued)**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>Finance department:</b>										
Number of checks/vouchers issued	3,145	3,087	3,087	2,369	2,452	2,407	2,621	2,736	2,887	2,976
Amount of checks written	\$ 12,106,582	\$ 8,867,036	\$ 8,867,036	\$ 6,535,315	\$ 11,008,059	\$ 10,442,701	\$ 7,238,615	\$ 5,348,674	\$ 7,076,524	\$ 10,530,470
General fund interest earnings for fiscal year (cash basis)	\$ 156,973	\$ 40,625	\$ 40,625	\$ 1,742	\$ 7,054	\$ 8,476	\$ 7,878	\$ 6,639	\$ 123,553	\$ 30,085
Number of receipts issued	3,806	3,267	3,267	3,466	330	3,502	3,427	3,869	4,795	4,619
Number of budget adjustments issued	82	10	10	61	16	30	50	6	3	5
Agency rating - Moody's financial services	A-3	A-3	A-3	A-1	A-1	A-1	A-1	A-1	A-1	A-1
Health insurance costs vs. general fund expenditures (cash basis)	10.80%	9.74%	9.74%	11.70%	8.61%	8.56%	9.40%	9.10%	10.09%	9.88%
General Fund receipts (cash basis)	\$ 14,178,286	\$ 15,259,941	\$ 15,259,941	\$ 15,908,238	\$ 15,748,605	\$ 15,559,787	\$ 16,516,049	\$ 17,984,776	\$ 19,584,225	\$ 19,635,744
General Fund expenditures (cash basis)	\$ 14,415,510	\$ 15,764,972	\$ 15,764,972	\$ 14,680,884	\$ 14,899,241	\$ 14,716,911	\$ 15,815,121	\$ 16,555,825	\$ 18,480,253	\$ 19,450,905
General Fund cash balances	\$ 259,541	\$ -	\$ -	\$ 786,116	\$ 1,739,885	\$ 2,911,044	\$ 3,089,881	\$ 4,291,087	\$ 5,396,290	\$ 4,988,658
<b>Building department indicators:</b>										
Construction permits issued	213	631	631	631	647	609	282	667	932	795
Estimated value of construction	\$ 11,625,337	\$ 11,450,970	\$ 11,450,970	\$ 8,335,467	\$ 14,970,841	\$ 4,515,733	\$ 41,779,964	\$ 86,106,191	\$ 25,462,710	\$ 26,797,000
Number of plumbin and electrical permits issued	693	258	258	202	193	206	243	126	301	288
Amount of revenue generated from permits	\$ 313,340	\$ 237,736	\$ 237,736	\$ 186,986	\$ 422,070	\$ 222,617	\$ 427,684	\$ 613,841	\$ 593,877	\$ 359,996
Number of contract registrations issued	700	354	354	346	408	249	282	255	259	266
Number of rental inspections performed	414	544	544	833	572	662	718	1,206	2,018	315
Number of point of sale inspections	403	192	192	1,234	1,831	662	717	102	203	177

Source: Information for operating indicators was obtained from the various departments within the City.

**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM  
LAST TEN YEARS**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Function/program:										
Security of persons and property:										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Square footage of building	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840	4,840
Vehicles	32	32	36	32	29	29	29	29	29	14
Fire:										
Stations	2	2	2	2	2	2	2	2	2	2
Square footage of building	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460	13,460
Vehicles	12	12	11	11	11	11	11	11	11	8
Leisure time activities:										
Recreation:										
Number of parks	6	6	6	6	6	6	6	6	6	7
YMCA square footage	-	-	-	-	-	40,000	40,000	40,000	40,000	40,000
Senior Community Center:										
Square footage of building	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300	13,300
Vehicles	1	1	1	1	1	1	1	1	1	2
Transportation:										
Public works:										
Square footage of building	41,360	41,360	41,360	41,360	41,360	41,360	41,360	41,360	41,360	41,360
Vehicles	39	39	40	40	37	37	40	40	40	21
Streets (miles)	52	52	52	52	52	52	52	52	52	52
General government:										
Square footage occupied	25,515	25,515	25,515	25,515	25,515	25,515	25,515	25,515	25,515	25,515
Administrative vehicles	1	1	1	1	1	-	-	-	-	-
Inspection vehicles	7	7	7	7	7	7	7	7	7	8

Source: City's capital asset records



**CITY OF WARRENSVILLE HEIGHTS  
CUYAHOGA COUNTY, OHIO  
FULL-TIME EQUIVALENT CITY GOVERNMENTAL EMPLOYEES BY FUNCTION/PROGRAM  
LAST TEN YEARS**

**Table 18**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Function/program:										
Security of persons and property:										
Police	36.00	36.00	36.00	33.00	33.00	33.00	33.00	29.00	31.00	32.00
Police - auxiliary/guards	3.50	3.50	3.50	3.50	4.50	3.50	3.50	3.50	3.50	3.50
Police - dispatchers/office/other	11.00	11.00	11.00	10.00	9.00	9.00	8.00	8.00	8.00	8.00
Police - jailers	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	1.50	1.50
Police - animal wardens	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire	35.00	35.00	35.00	28.00	32.00	31.00	29.00	27.00	28.00	28.00
Fire - secretary - other	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Leisure time activities:										
Senior and civic center	4.00	4.00	4.00	4.00	4.00	4.00	5.50	5.00	5.00	5.50
Community liason	0.50	0.50	-	-	-	-	-	0.50	0.50	0.50
Community Development:										
Building	10.00	10.00	10.00	10.00	8.50	8.50	8.50	8.50	8.50	8.50
Economic Development	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00
Transportation:										
Service	41.00	41.00	38.00	30.00	27.00	28.00	28.00	28.00	28.00	28.00
General government										
Council	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Executive administration	5.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	5.50	6.50
Finance	6.00	6.00	6.00	5.00	4.00	5.00	4.00	5.00	5.00	5.00
Municipal income tax	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.55	0.50
Legal	1.00	1.00	1.50	1.50	1.50	1.00	1.00	1.50	1.50	1.50
Human reources	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	2.00
Planning	2.00	2.00	2.00	2.00	2.50	2.50	2.00	2.00	2.00	2.00
Civil service	1.50	1.50	1.50	2.00	1.50	1.50	1.50	1.50	1.50	1.50
Community activities	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
Totals	<u>172.50</u>	<u>172.50</u>	<u>168.00</u>	<u>148.50</u>	<u>145.00</u>	<u>146.50</u>	<u>142.00</u>	<u>137.50</u>	<u>143.05</u>	<u>147.50</u>

Source City Payroll Department Payroll Register

Method: Using 1.0 for each full-time employee and 0.50 for each part-time and seasonal employee at year-end.

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# Dave Yost • Auditor of State

**CITY OF WARRENSVILLE 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  
SEPTEMBER 7, 2017**