

**CITY OF NEW PHILADELPHIA  
TUSCARAWAS COUNTY**

**SINGLE AUDIT**

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



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

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**STATE OF OHIO**



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

City of New Philadelphia  
Tuscarawas County  
166 East High Avenue  
New Philadelphia, Ohio 44663

To the Honorable Mayor and City Council:

We have audited the general purpose financial statements of the City of New Philadelphia, Tuscarawas County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 6, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated June 6, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

City of New Philadelphia  
Tuscarawas County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 6, 2000.

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

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

**Jim Petro**  
Auditor of State

June 6, 2000



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OFFICE OF THE AUDITOR

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

City of New Philadelphia  
Tuscarawas County  
166 East High Avenue  
New Philadelphia, Ohio 44663

To the Honorable Mayor and City Council:

**Compliance**

We have audited the compliance of City of New Philadelphia, Tuscarawas County, Ohio, (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

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

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

However, we noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to management of the City in a separate letter dated June 6, 2000.

**Internal Control Over Compliance**

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

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

However, we noted another matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management and City Council in a separate letter dated June 6, 2000.

#### **Schedule of Receipts and Expenditures of Federal Awards**

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 1999, and have issued our report thereon dated June 6, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



**Jim Petro**  
Auditor of State

June 6, 2000



**CITY OF NEW PHILADELPHIA  
TUSCARAWAS COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Pass Through Entity Number</u>	<u>Federal CFDA Number</u>	<u>Receipts</u>	<u>Expenditures</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>Passed Through State Department of Development:</i>				
Community Development Block Grants	A-F-99-154-1	14.228	\$7,000	\$7,000
	A-C-98-154-1		308,430	301,165
	A-F-98-154-1		88,000	106,848
	A-F-97-154-1		<u>0</u>	<u>7,392</u>
Total			<u>\$403,430</u>	<u>\$422,405</u>

See accompanying Notes to the Schedule of Receipts and Expenditures of Federal Awards.

**CITY OF NEW PHILADELPHIA  
TUSCARAWAS COUNTY**

Notes to the Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 1999

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B--FIFO METHOD**

Federal funds were commingled with the local funds for the Community Development Block Grant. A first-in first-out (FIFO) method was used to arrive at grant expenditures for that federal program.

**NOTE C--REVOLVING LOAN PROGRAM**

The City has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the City passed through the Ohio Department of Development. The initial loan of this money is recorded as an expenditure on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as expenditures on the Schedule.

These loans are collateralized by mortgages on the property and by promissory notes. In addition, all revolving loans funds are secured by personal guarantees, to the greatest extent possible. At December 31, 1999, the gross amount of loans outstanding under this program were \$52,110. Delinquent amounts due were \$6,773.

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505**

**CITY OF NEW PHILADELPHIA  
DECEMBER 31, 1999**

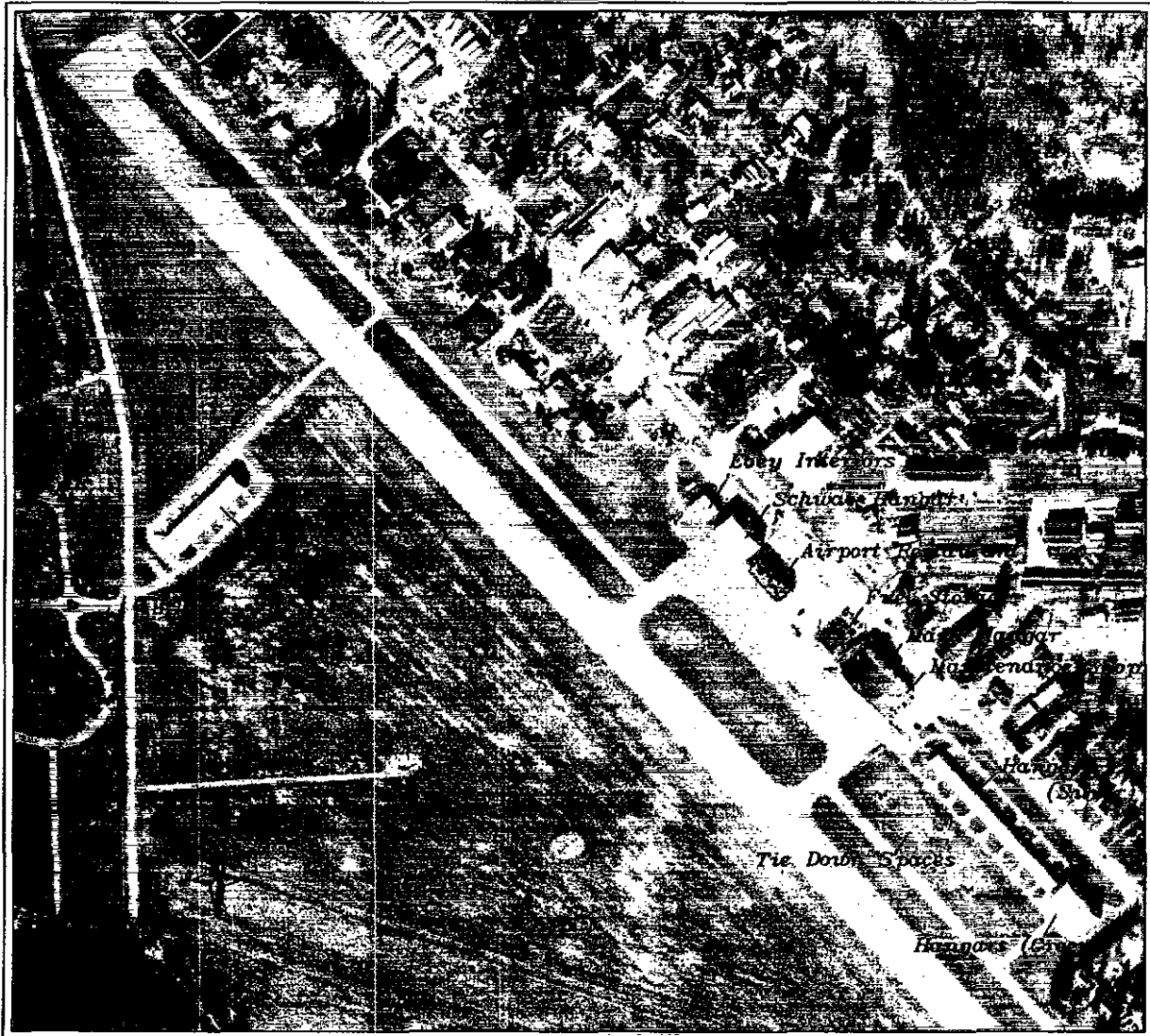
<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Block Grant CFDA #14.228
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

**None**

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



City of New Philadelphia, Ohio

For the year ended December 31, 1999

## HARRY CLEVER FIELD

After Charles Lindbergh's epic flight across the Atlantic in May 1927, the whole world became more aviation minded. There were a number of pilots in the New Philadelphia area who incorporated Tuscarawas County Aviation, Inc. in January 1929 and leased farmland in Schoenbrunn, just outside of New Philadelphia, to build a modern airport to train pilots and to meet the growing county's travel needs. On this farmland, they built two runways, two tin hangars and converted an old barn into a hangar.

Air shows were a popular attraction in the 1920s and 1930s at Schoenbrunn Field. Oil companies who used aviation to promote the sale of their products sponsored many of them. Flying Clubs, a precursor to Flight Schools, were started here during this same time to give members the opportunity to learn to fly.

In 1934, when the City assumed control of the field in order to qualify for federal funding, it became known as Municipal Airport. With federal funds, the City constructed more hangars and cleared more land. After WWII, when larger planes wanted to use the airport, federal funds were used to construct a 4,000 ft. hard-surface runway with lights.

A great surge in pilot training came in 1939 when the federal government created the Civilian Pilot Training Program (CPT). Tuscarawas County Aviation, who still operated the airport at that time, and nearby Muskingum College were partners in this endeavor at Municipal Airport. The best-known CPT student at New Philadelphia's airport was John Glenn, former U.S. astronaut and Senator. Many other pilots earned their wings at Municipal Airport during this time.

In 1969, the Municipal Airport was renamed Harry Clever Field, in honor of one of the county's true aviation pioneers and an original founder of the airport. Today, this airport serves an estimated 5,000 people annually in both pleasure and corporate flights. There are six local corporations who use this airport regularly and two who have planes housed here. It is estimated by the FAA that Harry Clever Field provides a direct and indirect economic impact of around \$3.1 million annually to New Philadelphia and the surrounding communities.

An aerial photograph of Harry Clever Field is on the front cover. Other pictures from our airport are included in this report.

# INTRODUCTORY SECTION



A recent photo of the main hangar and office.

City of New Philadelphia, Ohio

# Comprehensive Annual Financial Report

For the year ended December 31, 1999



Beth Gundy  
New Philadelphia City Auditor

Prepared by the City of New Philadelphia Auditor's Office



City of New Philadelphia, Ohio  
 Comprehensive Annual Financial Report  
 For the Year Ended December 31, 1999

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# City of New Philadelphia

June 6, 2000

Dear Members of Council and  
Residents of the City of New Philadelphia:

The purpose of this letter is to acquaint you with the City of New Philadelphia's third Comprehensive Annual Financial Report (CAFR), prepared by the City Auditor's Office. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data as presented is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included. This report will enable them to gain an understanding of the City of New Philadelphia's financial affairs. Copies will be made available to the Chamber of Commerce, major taxpayers, Tuscarawas County Public Library, financial rating services and other interested parties.

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

1. The Introductory Section, which contains a Table of Contents, Letter of Transmittal, List of Principal Officials and an Organizational Chart of the City.
2. The Financial Section, which begins with the Report of Independent Accountants, includes the General Purpose Financial Statements and Notes that provide an overview of the City's financial position and operating results, the Combining Statements by fund type, and other schedules that provide detailed information relative to the General Purpose Financial Statements.
3. The Statistical Section, which presents social and economic data, financial trends and the fiscal capacity of the City of New Philadelphia.

## CITY HISTORY

The City of New Philadelphia is a growing community of 16,000 residents (1990 census) located 80 miles south of Cleveland, OH; 90 miles west of Pittsburgh, PA; and 110 miles northeast of Columbus, OH.

The City was founded in 1804 by John Knisely of Bedford County, Pennsylvania on his desire and vision to build a new City of brotherly love. He chose this site, located 2 miles northwest of the Moravian Mission Village of Schoenbrunn, after visiting the area to find a new home where deer were plentiful.

When Tuscarawas County was created in 1808, New Philadelphia, the largest settlement in the county with 4 families, became the county seat. The choice of New Philadelphia, as the seat of county government, was largely due to the influence and generosity of John Knisely. Knisely not only gave the sites for the courthouse and other public buildings, but also gave 100 town lots and 160 outlying acres to be sold by the county government. Proceeds from the sales were to be used to defray costs of courthouse construction.

New Philadelphia was incorporated by the Ohio Legislature as a village on February 12, 1833, and the citizens elected B.M. Atherton as their first mayor. With the advent of the Ohio Erie Canal, New Philadelphia became an important wheat-marketing center. The population in the mid 1800s was primarily

German, Swiss, Irish and Welsh. In 1854, the first railroad was completed which led to coal mining and, eventually, steel production mills. New Philadelphia became a City, having reached a population in excess of the required 5000 residents, on May 1, 1895.

New Philadelphia Public Schools opened in 1900 with five schools: Central, West, East, South and the High School. New Philadelphia Quaker Stadium held its first football game in 1928, beating Wooster 6-0. By 1936, the wooden bleachers were replaced by the present brick structure under the WPA program. The assistant football coach of the Quakers at that time was Woodrow (Woody) Hayes. Woody Hayes would become the Quakers' head football coach in 1939. This was the former OSU football coach's first and only high school coaching position.

The New Philadelphia Post Office was built in 1929 and has an exact physical resemblance to Independence Hall in Philadelphia, Pennsylvania. Although not documented, it is generally believed to have been constructed that way due to Knisely's desire for a new City of Brotherly Love.

New Philadelphia is a City of "firsts"! It was the site of the first Christian settlement in Ohio - Schoenbrunn Village. It was the site of the first school in the Northwest Territory. The City initiated the first outdoor drama in Ohio, "A Trumpet in the Land", celebrating our rich heritage. As mentioned previously, New Philadelphia was the first and only head coaching position at the high school level of the legendary OSU football coach, Woody Hayes. Additionally, it was the site of the first solo airplane flight of former U.S. Senator and astronaut, John Glenn.

New Philadelphia continues to flourish as the county seat with continued economic growth in the retail, commercial, service and manufacturing sectors.

#### CITY ORGANIZATION

Operating under a non-chartered Mayor/Council form of government, the citizens of New Philadelphia elect a mayor, auditor, law director, treasurer and eight members of City Council. Council members include a president, three council members-at-large and four ward council members. Appointed officials responsible for various departments within the City government include the Service Director, Safety Director, Executive Assistant to the Mayor for Administrative Services and the Special Assistant to the Mayor for Economic Development and Planning.

The City maintains its own public health department operated by an appointed health commissioner and managed by a Board of Health. Members of the New Philadelphia Board of Health are appointed by the Mayor and confirmed by Council. The City also supports a municipal court system with an elected judge. The jurisdiction of the court covers the northern half of Tuscarawas County.

Other appointed commissions, created by law, are the Planning Commission, Board of Zoning Appeals, Park and Recreation Board, Records Commission, Shade Tree Commission, Traffic Commission and the Airport Commission.

#### REPORTING ENTITY AND SERVICES PROVIDED

For financial reporting purposes, the City has considered all departments and organizations making up the City of New Philadelphia (the primary government).

The City of New Philadelphia, as a governmental entity, is totally separate and distinct from the New Philadelphia City School District. Although the two entities share similar names, they are independent of each other in terms of governing bodies, financial resources and management. Because of the separate and independent nature of the school district, the school district's financial statements are not included in this report. The Community Improvement Corporation of Tuscarawas County, the Tuscarawas County

Regional Planning Commission, Southeastern Ohio Narcotics Team and the Ohio Mid-Eastern Governments Association are reported as jointly governed organizations.

The City provides a full range of municipal services. These services include police, fire, health care, recreation programs (including parks), transportation programs (including streets), water and water back flow prevention and cross connection control programs, PCB elimination programs, sewer and sewer industrial pretreatment programs, planning and zoning, and general administrative services.

### ECONOMIC CONDITION AND OUTLOOK

New Philadelphia continues to be the major retail center of Tuscarawas County. The downtown business district continues to add new specialty shops filling vacant storefronts. The City is also home to two shopping malls. Established in 1998, Main Street, Inc. continued to grow in 1999 and gain additional members from the central business district. In conjunction with Main Street, Inc., an outdoor concert series on Friday nights was started in the summer of 1999 in the downtown area to attract customers and to showcase our downtown.

Several area companies expanded their businesses in 1999. A new industry moved to New Philadelphia this year, bringing more than 70 jobs to the City. The administration strengthened the City's Ohio Enterprise Zone in 1998 by expanding it citywide. City officials began negotiations in 1999 with a company for tax incentives in this enterprise zone. We continued our Community Reinvestment area tax incentive program in the downtown business district to encourage further revitalization, expansion and growth.

Tourism continued to grow in 1999. The City is home to Ohio's oldest outdoor drama, "A Trumpet in the Land". "Trumpet", as it is locally known, celebrated its 30<sup>th</sup> anniversary this year. The City is also home to one amateur theater. Schoenbrunn State Park and the City's own Tuscora Park draw many visitors. The City hosts two festivals each year. First Town Days Festival is held in Tuscora Park in July and the Italian-American Festival is held in the downtown business district in August.

In general, the City's economy remained strong in 1999. The City benefits from a diversity of employment by not relying on one large employer. For 2000, it is anticipated that our local economy will continue to remain strong.

Diversified transportation facilities are available to residents of New Philadelphia. Six state highways and one interstate permit immediate access to the City. Rail and trucking firms also service the New Philadelphia area. The Akron-Canton Regional Airport, 26 miles to the north, offers commercial airline services while general aviation needs, corporate and leisure, are served by New Philadelphia's Harry Clever Airport.

The residents receive information through various media. One morning daily newspaper, located in the City, and one weekly newspaper serve the City. In addition, the City is within the broadcast range of five television stations and one cable television provider offers over 60 channels to its customers. Three AM and FM radio stations serve the Tuscarawas County area.

Primary and secondary education is available through the New Philadelphia Public Schools and two parochial school systems (Catholic and Baptist). Post-secondary education is available through nearby two-year and four-year colleges and universities, including the Tuscarawas Campus of Kent State University in New Philadelphia.

The City is served by Union Hospital, located in the adjacent City of Dover. The hospital continues to expand its facilities and services to area residents. The City is home to seven banks, three credit unions and twenty-five churches.

The quality of life continues to improve in New Philadelphia, due in large part to the numerous community service organizations.

## MAJOR INITIATIVES

### Service Director

In 1999, there was a continuing effort in the development of a citywide Geographical Information System (GIS) to help City departments locate water and sanitary and storm sewer lines. This project will also aid in the maintenance of current infrastructure and development of future infrastructure. Working with a local software developer, the City's computer mapping project is moving forward rapidly. In 1998, we added a Global Positioning Satellite (GPS) receiver to the system, which allows accurate placement of service line information to within plus-or-minus four inches on the face of the earth. All GPS information is being processed and layered on 24-bit color aerial photographs of the City, using *AutoCAD* software and *Colorview*, which was developed by a local software company.

While the main emphasis is locating utility lines accurately, the information also lends itself to economic development by permitting instant utility information access from the mapping system, or, in the future, via the Internet.

A map of a pilot project area was completed this year. It included over 40 layers of information with aerial photographs linked to the state plane coordinate system as a background.

### Special Assistant to the Mayor for Economic Development and Planning

In 1999, several new businesses opened in the downtown business district. One of the new businesses opened with help from this office in obtaining a Small Business Administration (SBA) low-documentation loan. Several improvements to existing buildings have begun the process of qualifying for the Community Reinvestment Act tax exemption.

In June 1999, the City Council of New Philadelphia passed an ordinance establishing a link-deposit program. This program is designed to make low-interest loans available to new and existing businesses located within the central business district.

Several state and federal grants were received as a result of efforts of the Special Assistant to the Mayor. A composting grant diverted hundreds of tons of leaves and wood chips from the area landfills. The City received a \$50,000 grant to be used for paving existing lots and restoration of historic stone walls at Tuscora Park. Work on these park projects is to begin in 2000.

A lease was signed in June 1999 with a new operator for the Airport Restaurant. After sitting empty for three years, the newly renovated restaurant opened in February 2000. Another change at the airport was a new fixed-base operator and airport manager who took over operation of Harry Clever Field in December 1999.

Also, throughout 1999, the Special Assistant to the Mayor worked on plans for making the 2000 census count a thorough and accurate one for New Philadelphia.

### Police Department

According to statistics from the FBI Uniform Crime Report which compares law enforcement reported crimes in the country, the City of New Philadelphia is a safe place to live and raise a family. Police responded to 11,042 complaints in 1999 compared to 11,122 in 1998. Total traffic accidents investigated



in 1999 were 1,091, with one fatal accident being reported. The Police Department made 3,296 total arrests in 1999, in comparison to 3,288 in 1998.

The department participates in a morning greeting program at the elementary schools. This program is intended to build relationships between the students and police should the children require help in the future. Officers frequently give safety talks at the grade schools, as well as drug abuse seminars at the High School. The department has a web page on the Internet, which includes a password-entry, "police only" database for use by other area law enforcement agencies. This database currently contains suspect/arrestee images that may be used by cooperating departments for identification and photo line-up purposes.

The New Philadelphia Police Department continues to be a progressive department with innovative ideology, public spirit, and the commitment to serve and protect the citizens of New Philadelphia. The department has 16 patrol officers, 4 shift captains, 1 detective, 4 dispatcher/jailers, 1 parking meter officer, 1 part-time records clerk and one chief of police. The Fraternal Order of Police (FOP), Lodge 4, represents all full-time employees, with the exception of the Police Chief, for collective bargaining purposes.

### Fire Department

The New Philadelphia Fire Department, established in 1859, serves the City of New Philadelphia with fire and emergency medical services and also provides fire protection to adjoining Goshen Township. The coverage area totals almost 40 square miles and serves a permanent population (City and township) of approximately 20,000 people. The dynamic population, due to our large retail and commercial areas, is estimated at 35,000 and almost double that number during the holiday season. Our department responded to a record 2,137 calls in 1999, a 6.3% increase over the previous year.

Our Emergency Medical Service is recognized as one of the best in the state of Ohio. Our paramedics have worked hard to establish a pro-active service delivering highly specialized Advanced Life Support procedures "in the field". Our EMS service was the first to do cardiac pacing, nasal intubations, tension pneumothorax reduction, and a needle cricothyroidotomy in the field. We are the first department in the area to certify all our members in Basic Trauma Life Support. Many of our employees are instructors in CPR, Advanced Life Support, Basic Trauma Life Support and Pediatric Life Support for our county and the surrounding counties as well. A new ambulance was added to our vehicle fleet in 1999, giving us two units, each less than 3 years old, to serve our growing community.

Our fire service is also well known for its pro-active approach to fire prevention and fire suppression activities, in addition to our Heavy Rescue, Hazardous Materials and Water Rescue capabilities. Many of our firefighters are also instructors in these areas. In conjunction with our local Joint Vocational School, we have established a fire school capable of training men through Level II Firefighting, which is the highest level available in the state of Ohio. Our members are also the instructors for heavy rescue and hazardous materials for the area, giving us the advantage of having highly trained individuals in our department.

The New Philadelphia Fire Department is determined not to look to the past, but to strive for the future. We are continuing a study to find new facilities for the department as well as plan for future expansion of the City. Records are being computerized and plans are being developed for a web site to offer fire prevention help and information of the services offered by our department.

1999 saw the addition of 3 additional firefighters/paramedics to our staff. The department is now staffed by 21 full-time firefighters who are cross-trained as paramedics/EMTs, hazardous materials technicians, inspectors, instructors and certified scuba divers. The International Association of Firefighters (IAFF), Local 1501, represents all full-time employees, with the exception of the Fire Chief, for collective bargaining purposes.

### General Services

The General Services department is located at 1234 Commercial Avenue, SE. Departments at this location are the Street Department, with 16 union employees and an assistant superintendent; the Sewer Department, with 2 union employees; and the Sanitation & Recycle Department, with 13 union employees and an assistant superintendent.

In 1999, the General Services Department was responsible for the City's sanitation and recycling programs, maintenance of all City streets, alleys, traffic control devices, traffic signing, tree maintenance, storm sewers, as well as all maintenance of City vehicles and equipment within the department.

1999 was a busy year for this department. There was increased street repair work and the tree crew removed 137 dead or dangerous trees from the City's tree lawns. Storm sewer drains were added at five locations within the City. The Sanitation Department hauled 10,735 tons of solid waste to the landfill, while the Recycling Department diverted 315 tons of waste from the landfill in 1999. The Street Department, through a program of the Joint Solid Waste District, composted 857 tons of leaves and chipped trees in 1999.

Developmental plans for 2000 include the placement of 2,500 feet of guardrail at various locations for safety. Additional storm drains will be added for water removal. We intend to continue to remove dead or dangerous trees and increase recycling participation to divert more waste from the landfill. A Citywide traffic control program will also continue by replacing a number of faded signs and using heat tape for street markings in high traffic areas. Plans for new traffic lights at 2 intersections have started this year and installation will be complete in early 2000.

Service employees are represented by the American Federation of State, County and Municipal Employees (AFSCME - Ohio Council 8) Local 1958 for collective bargaining purposes.

### Park and Recreation

New Philadelphia continues to maintain one of the finest local parks in the State of Ohio. The park offers all residents of the City and the surrounding area exceptional facilities for recreational purposes. In addition to numerous children's rides, which draw visitors to the park from a large geographical area, the park also maintains separate baseball and softball diamonds, basketball courts and extensive playground equipment. In addition, the park has a modern swimming pool as well as picnic shelters available for family gatherings and reunions and other community activities.

During 1999, the park continued its improvement of facilities. These improvements included replacing backboards, poles and pavement on all the basketball courts. Construction of a new youth center began at the end of the year. This center is being paid for by a donation from an anonymous citizen. It will be over 3,300 square feet when completed, have a full functional kitchen, dance floor, hi-tech sound system, internet access and video game parlor. The center will have a full-time manager and the high school-age youth of the surrounding communities are invited to take part in activities and use the facilities.

1999 was one of the best years Tuscora Park has ever had. There was fantastic attendance at the First Town Days Festival held in July and for all the *Summer Showcase* outdoor concerts held throughout the summer in the newly renovated amphitheater.

Full-time park employees are represented by the American Federation of State, County and Municipal Employees (AFSCME - Ohio Council 8) Local 1958 for collective bargaining purposes.

### Water Filtration

The original water treatment plant, which is located directly south of our present facility, was constructed in 1935 under the Works Progress Administration established by the Roosevelt administration. In 1976, a study was initiated by the City of New Philadelphia to evaluate the need for water treatment system improvements. It was noted that the old treatment facility was becoming so outdated that repair parts were not available. In addition, stricter regulations imposed by the Ohio EPA governing the discharge of waste regenerate used in the softening process were a main concern. If the City would not have taken steps to initiate a new treatment facility, the EPA could have imposed a penalty for not meeting current regulations.

Included in our water plant projects was a new gravel-packed well and well house. The well field is located adjacent to the present treatment facility along the north bank of the Tuscarawas River. The sand and gravel deposits of the river valley offer almost unlimited water supply potential. Today, the four wells in operation have a combined pumping capacity of over 5,500 gallons per minute.

The facility receives water from the well field into the northeast corner of the pump room. From there, it continues to the filter and softening tanks located in the main room. Various chemicals are added along the way to aid in the water treatment process. A salt solution is pumped from the underground salt tanks through the lower level brine pump room to the softener tanks for the purpose of reducing the hardness of the water.

The waste created in the softening process is pumped from the tanks to an existing concrete tank located in the old treatment facility where the discharge to the storm sewer is regulated. The filter backwash waste is drained to the old clear well, which is used as a holding tank, and then slowly discharged to the sanitary sewer system. After the water is softened and filtered, the water is pumped through two packed columns, which removes the chemical trichloroethene (a cleaning solvent) found in our well water. Chlorine is added as the final step in the treatment process to eliminate bacteria in the water.

After the treatment process, the water is safe for drinking and is stored in the underground 260,000-gallon clear well. From the clear well, the water is pumped by the high-speed service pumps directly into the distribution system. Here it fills the 3.5 million gallon reservoir and is ready for customer use.

In 1999, the water plant pumped 1,267,764,500 gallons of water from the wells for customer use and used more than 3,000 tons of salt for softening. In 2000, all of the main well pumps will be upgraded to bring the plant to the original design pumping capacity. There continues to be a major emphasis in training and licensing for plant and distribution employees.

### Wastewater Treatment Department

The City of New Philadelphia's Wastewater Treatment Plant is an activated sludge type secondary treatment with disinfection, sludge handling and dewatering. It is designed for a 90% to 95% removal of raw organic material and suspended solids. It accepts a normal sewage influent. The plant is designed for an average flow of 3 million gallons per day, with a peak hydraulic flow of 6 million gallons through all of the facilities with any single unit out of service. The results of the operation of the treatment plant must satisfy the effluent limitations set for the plant in accordance with the National Pollutant Discharge Permit issued by the Ohio EPA.

Sewage entering the facility comes via the sewer collection system for the City, which consists of several miles of gravity sewers, mostly vitrified clay pipe sewers of 8" to 30" in diameter. The gravity is supported by 12 lift stations and force mains which serve low-lying and isolated areas. These lift stations range in pumping capacity from 35 gallons per minute to 600 gallons per minute.

The sanitary system is a totally separate system. A storm sewer system is constructed to serve the entire City for surface run-off and other waters not requiring sewage treatment.

Major plant upgrades in the past few years have included:

- a) The development of a pretreatment program for monitoring industrial dischargers.
- b) The development of an approved land application program.
- c) The installation of a digital flow meter on our final effluent discharge. This has enabled the department to get a more accurate reading on actual discharge to the river, plus it allows for monitoring for peak flow discharge.
- d) Installation of a dechlorination unit as our final process prior to discharging into the Tuscarawas River. This process will reduce the amount of chlorine being discharged and was a necessary improvement to meet new guidelines set by the Ohio EPA.

We also rebuilt several sewage pumps and installed an ultra sonic level system control on raw sewage pumps. We continually work to upgrade our treatment processes and personnel skills in order to achieve the maximum treatment of the wastewater by the facilities available at a minimum cost in manpower and materials.

Wastewater treatment employees are represented by the American Federation of State, County and Municipal Employees (AFSCME - Ohio Council 8) Local 1958 for collective bargaining purposes.

#### Cemetery Department

The City of New Philadelphia maintains three cemeteries owned by the City. Most funding for the operation and maintenance comes from endowments, grave openings, lot sales and related revenue. Additional funding is provided from a portion of the City's municipal income tax revenue.

In 1999, the City opened 199 graves. The department continued to transfer grave information into a computer database for instant access to information. Also this year, 3,800 feet of new waterline and new fire hydrants were installed in Evergreen Burial Park.

In 1999, there was a major effort to acquire additional cemetery land since our existing cemeteries will soon be at full capacity. We anticipate being able to acquire land in 2000.

#### FINANCIAL INFORMATION

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

In developing and updating the City's accounting and reporting control system, consideration is given to the adequacy of internal controls in providing reasonable but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from its implementation, and that the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The City Auditor's responsibilities include evaluating the appropriateness of internal controls, developing procedures to enhance internal controls and working closely with outside auditors.

The City utilizes a fully automated accounting system, which provides the capability to prepare financial information based on generally accepted accounting principles (GAAP) for governments. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders that exceed the available appropriations are returned to the department head.

The City adopts a temporary appropriation budget on or before January 1 of each year for the period January 1 through March 31. An annual appropriation budget is passed by April 1 of each year for the period January 1 through December 31. All disbursements and transfers of cash between funds require appropriation authority.

General Government Functions. The following schedule presents a summary of governmental fund types and expendable trust fund revenues for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<b>Revenues:</b>					
Municipal Income Tax	\$4,014,898	\$3,796,070	34.20%	(\$218,828)	(5.45)%
Property and Other Taxes	2,367,630	2,159,393	19.45	(208,237)	(8.80)
Charges for Services	773,460	719,982	6.49	(53,478)	(6.91)
Fines, Licenses and Permits	1,078,608	1,171,876	10.56	93,268	8.65
Intergovernmental	2,623,252	2,610,582	23.52	(12,670)	(0.48)
Contributions and Donations	33,200	15,789	0.14	(17,411)	(52.44)
Special Assessments	68,510	61,919	0.56	(6,591)	(9.62)
Interest	456,986	425,671	3.83	(31,315)	(6.85)
Rentals	46,354	51,828	0.47	5,474	11.81
Other	62,053	86,297	0.78	24,244	39.07
<b>Total Revenues</b>	<b>\$11,524,951</b>	<b>\$11,099,407</b>	<b>100.00%</b>	<b>(\$425,544)</b>	<b>(3.69)%</b>

The most significant continuing revenue source in the City is taxes. Tax revenues are a combination of two distinct resources, City income tax and property tax. The 5.45% or \$218,828 decrease in income taxes over the previous year is due to accrued revenue recognition. Cash collections of income tax decreased in 1999 by \$98,879. In 1998, the City was still collecting income tax based on a tax rate of 1.125%, while in 1999, the tax rate was at 1%.

The decrease in property and other taxes of \$208,327 can also be attributed to accrued revenue recognition. Actual cash collections increased in 1999 by \$157,768.

The decrease in charges for services of \$53,478 is due in large part to the Water Fund retaining more of its water receipts instead of the general fund receiving them.

Fines, licenses and permits increased by \$93,268, or 8.65%, due to increased activity in the municipal court and a corresponding increase in revenue from the court.

While interest rates were up slightly in 1999, interest income fell by 6.85% because of a decrease in the general fund balance from 1998. This decrease is primarily due to an increase in spending, particularly in the area of capital outlay.

The following schedule presents a summary of governmental fund types and expendable trust fund expenditures for the years ended December 31, 1998 and 1999, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<b>Expenditures:</b>					
Current:					
General Government	\$1,619,164	\$1,677,064	14.85%	\$57,900	3.58%
Security of Persons And Property	2,595,462	2,728,328	24.16	132,866	5.12
Public Health and Welfare	150,753	164,390	1.45	13,637	9.04
Leisure Time Activities	394,307	428,268	3.80	33,961	8.61
Municipal Court	537,076	643,544	5.70	106,468	19.82
Downtown Parking	40,179	40,942	0.36	763	1.90
Transportation	1,066,328	1,207,030	10.69	140,702	13.20
Community Development	315,374	326,656	2.89	11,282	3.58
Basic Utility Services	848,305	884,866	7.84	36,561	4.31
Capital Outlay	1,554,869	2,626,070	23.25	1,071,201	68.90
Debt Service:					
Principal Retirement	336,529	291,000	2.58	(45,529)	(13.53)
Interest and Fiscal Charges	301,343	274,733	2.43	(26,610)	(8.83)
	<u>\$9,759,689</u>	<u>\$11,292,891</u>	<u>100.00%</u>	<u>\$ 1,533,202</u>	<u>15.71%</u>

Security of persons and property expenditures increased in 1999 by \$132,866 due to the hiring of additional personnel in both the police and fire departments.

Public health and welfare expenditures increased by 9.04% in 1999 because of their increased monitoring of communicable diseases.

Because the summer weather in 1999 was so pleasant, there was a substantial increase in activity at the park over 1998. This increased activity accounts for the increase in leisure time expenditures of \$33,961 or 8.61%.

Municipal Court expenditures increased by \$106,468, or 19.82%, mainly due to an increase in wages, the hiring of additional court personnel and the purchase of new equipment.

Transportation costs increased by \$140,702, or 13.20%, in 1999 in large part due to increased street paving and street repair around the City.

Capital outlay increased by 68.90% in 1999 due to the City undertaking major construction projects that included a new bridge, underground storage tank removal and replacement at both the airport and general services department and a new storm siren system.

General Fund Balance. The fund balance of the General Fund decreased from \$3,174,816 in 1998 to \$2,767,137 in 1999. This decrease of \$407,679 was due to increased expenditures, particularly in the area of capital outlay.

Financial Highlights-Enterprise Funds. The City's enterprise operations are comprised of Water and Sewer funds.

Financial Highlights-Fiduciary Funds. The trust funds carried on the financial records of the City are the Cemetery Endowment and Evergreen Burial Park nonexpendable trust funds, which have fund balances of \$245,167 and \$60,770, respectively.

#### DEBT ADMINISTRATION

The gross indebtedness of the City of New Philadelphia at the end of 1998 was \$3,959,287. At the end of 1999, the gross indebtedness of the City of New Philadelphia was \$3,553,767.

#### CASH MANAGEMENT

Cash temporarily idle during the year was invested in demand deposits, certificates of deposit and repurchase agreements. The City earned interest revenue of \$425,671 on all investments for the year ended December 31, 1999.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public funds deposited.

#### RISK MANAGEMENT

A blanket bond covers all employees of the City of New Philadelphia, while certain individuals in policy-making roles are covered by separate, higher limit bond coverage. The City uses the State Workers' Compensation plan and pays a premium based on a rate per \$100 of salaries. The City contracts for general liability insurance with a \$1,000,000 limit.

#### FIXED ASSETS

Fixed assets are used by the City to perform general governmental functions and to provide services that are accounted for in the Enterprise funds. As of December 31, 1999, the general fixed assets of the City amounted to \$12,836,103 and the net fixed assets of the Enterprise funds were \$11,142,654. These amounts represent either actual cost or estimated historical cost of the assets, net of accumulated depreciation, if applicable. Depreciation of Enterprise fund fixed assets is discussed in Note 2, Section G of this report.

## INDEPENDENT AUDIT

State statutes require the City to be subjected to an annual examination by the Auditor of State. Accordingly, Jim Petro, Auditor of State, has rendered an opinion on the City's financial statements as of December 31, 1999. Pursuant to statute, the State prescribed a uniform accounting system to standardize accounting classification and financial reporting for all governments in Ohio. An annual audit serves to maintain and strengthen the City's accounting and budgetary controls.

## AWARDS

GFOA Certificate of Achievement. 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 New Philadelphia for its Comprehensive Annual Financial Report for the year ended December 31, 1998.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA for review.

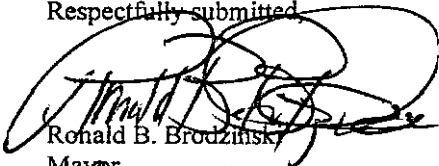
Tree City USA. The City received its sixteenth Tree City USA Award for the year ended December 31, 1999. This prestigious award recognizes the City for its annual program of planting new trees and maintaining and removing old trees.

## ACKNOWLEDGEMENTS


The preparation of this report could not have been accomplished without the efficient and dedicated services of the staff of the Auditor's office and the supervisors of other various departments. The preparation of the Comprehensive Annual Financial Report requires a major effort and we would like to express our appreciation to everyone who assisted and contributed to the presentation of this year's report.

We are happy to report that the City's financial policies and management, combined with a strong local economy, have enabled New Philadelphia to continue to improve its already sound financial condition. In addition, the prospects for continuing our sound financial condition are encouraging. Each year we renew our commitment to implement responsible and progressive changes in order to improve our responsiveness to the citizenry and to insure the financial stability of the community. We extend our appreciation to City Council for its support and commitment to responsible fiscal reporting.

Respectfully submitted,



Ronald B. Brodzinski  
Mayor



Beth Gundy  
Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of New Philadelphia,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Cary Brueck*  
President

*Jeffrey L. Esler*  
Executive Director

City of New Philadelphia, Ohio  
Principal Officials  
December 31, 1999

Mayor.....Gregory E. Erb  
Auditor.....Beth Gundy  
Treasurer.....Bob Gerber  
Law Director.....Michael Johnson  
President of Council.....Dennis Henke  
Council-At-Large.....Jim Locker  
Council-At-Large.....Sandy Cox  
Council-At-Large.....Winnie Walker  
Council Ward I.....George Houston  
Council Ward II.....Joel Day  
Council Ward III.....Art Cicconetti  
Council Ward IV.....Thomas Locker  
Clerk of Council.....Diane Roudebush  
Tax Administrator.....Dixie Dyer  
Spec. Asst. Economic Devel.....Tom Farbizo

Municipal Court

Judge.....Mary Space  
Clerk of Courts.....Lisa Zimmerman

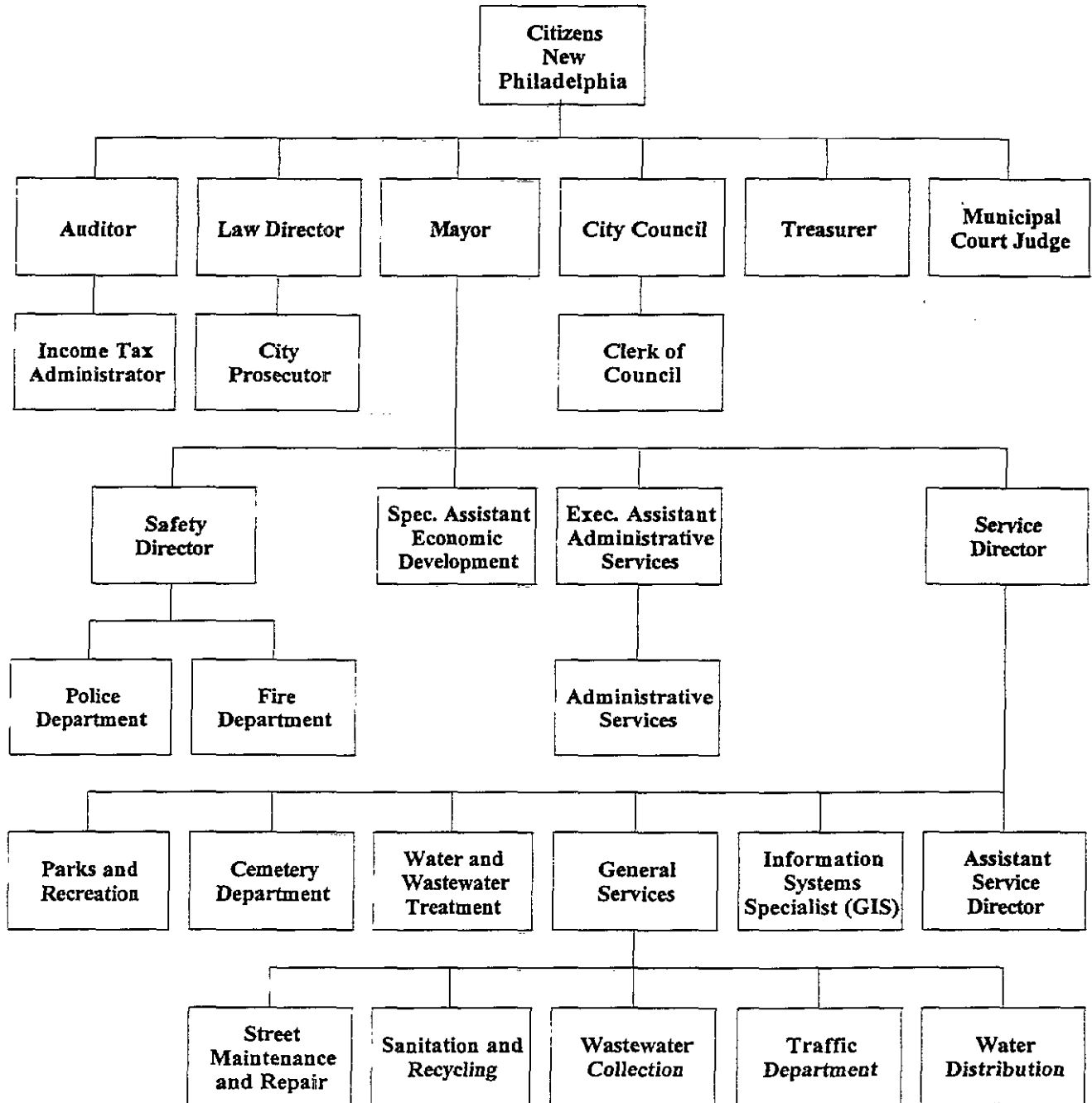
Safety Department

Safety Director.....E. Thomas Gerber  
Fire Chief.....Charles Caton  
Police Chief.....Tom Staggers

Service Director

Service Director.....Dick Rausch  
General Services/Water Distribution.....Fred Neff  
Sewer/Water Filtration.....Jim Dinger  
Parks and Recreation..... Rod Miller  
Cemetery.....Doug Demattio

# City of New Philadelphia Organizational Chart



# FINANCIAL SECTION



A group of pilots, instructors, students, and mechanics, circa 1934, in front of main hangar.



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS**

City of New Philadelphia  
Tuscarawas County  
166 East High Avenue  
New Philadelphia, Ohio 44663

To the Honorable Mayor and City Council:

We have audited the accompanying general purpose financial statements of the City of New Philadelphia, Tuscarawas County, Ohio, (the City) as of and for the year ended December 31, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain *reasonable assurance about whether the financial statements are free of material misstatement*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of New Philadelphia, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund type and non-expendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2000 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the introductory and statistical information as listed in the Table of Contents and therefore express no opinion thereon.

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

**Jim Petro**  
Auditor of State

June 6, 2000

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

City of New Philadelphia, Ohio  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,730,472	\$ 2,028,475	\$ 107,432	\$ 271,382
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Receivables:				
Taxes	1,382,403	1,159,366	252,327	133,872
Accounts	73,756	210,152	0	277
Special Assessments	0	0	525,151	0
Loans	0	52,116	0	0
Interfund	31,100	0	0	0
Intergovernmental	129,809	44,080	0	0
Materials and Supplies Inventory	20,286	220,739	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
<b>Other Debits:</b>				
Amount Available in Debt Service Fund	0	0	0	0
Amount to be Provided for Retirement of of General Long Term Debt	0	0	0	0
<i>Total Assets and Other Debits</i>	<u>\$ 4,367,826</u>	<u>\$ 3,714,928</u>	<u>\$ 884,910</u>	<u>\$ 405,531</u>

See accompanying notes and accountant's compilation report.



Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Trust and Agency			
\$ 2,900,303	\$ 417,557	\$ 0	\$ 0	\$ 8,455,621
0	277,043	0	0	277,043
2,227	0	0	0	2,930,195
510,594	5,745	0	0	800,524
0	0	0	0	525,151
0	0	0	0	52,116
0	0	0	0	31,100
0	0	0	0	173,889
424,702	0	0	0	665,727
11,142,654	0	12,836,103	0	23,978,757
0	0	0	156,622	156,622
0	0	0	4,157,505	4,157,505
<u>\$ 14,980,480</u>	<u>\$ 700,345</u>	<u>\$ 12,836,103</u>	<u>\$ 4,314,127</u>	<u>\$ 42,204,250</u>

(Continued)

City of New Philadelphia, Ohio  
 Combined Balance Sheet  
 All Fund Types and Account Groups (Continued)  
 December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities, Fund Equity and Other Credits:</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 48,669	\$ 38,468	\$ 810	\$ 76,023
Contracts Payable	273,789	2,672	0	28,282
Accrued Wages	51,901	21,624	0	0
Compensated Absences Payable	7,501	0	0	0
Interfund Payable	0	0	0	0
Intergovernmental Payable	38,380	15,617	0	0
Deferred Revenue	724,174	946,607	727,478	0
Undistributed Monies	0	0	0	0
Accrued Interest Payable	6,275	0	0	0
Notes Payable	450,000	0	0	0
OPWC Loans Payable	0	0	0	0
Capital Lease Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Police and Fire Pension Payable	0	0	0	0
Special Assessment Debt with Government Commitment	0	0	0	0
<b>Total Liabilities</b>	<b>1,600,689</b>	<b>1,024,988</b>	<b>728,288</b>	<b>104,305</b>
<b>Fund Equity and Other Credits:</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	594,464	171,392	0	121,402
Reserved for Inventory	20,286	220,739	0	0
Reserved for Loans	0	52,116	0	0
Reserved for Endowments	0	0	0	0
Reserved for Unclaimed Monies	10,239	0	0	0
Undesignated, Unreserved	2,142,148	2,245,693	156,622	179,824
<b>Total Fund Equity and Other Credits</b>	<b>2,767,137</b>	<b>2,689,940</b>	<b>156,622</b>	<b>301,226</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 4,367,826</b>	<b>\$ 3,714,928</b>	<b>\$ 884,910</b>	<b>\$ 405,531</b>

See accompanying notes and accountant's compilation report.

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Trust and Agency			
\$ 74,899	\$ 0	\$ 0	\$ 0	\$ 238,869
51,400	0	0	0	356,143
16,854	0	0	0	90,379
158,949	0	0	520,810	687,260
31,100	0	0	0	31,100
50,741	0	0	208,457	313,195
0	4,550	0	0	2,402,809
0	365,045	0	0	365,045
0	0	0	0	6,275
0	0	0	0	450,000
120,000	0	0	0	120,000
0	0	0	48,681	48,681
0	0	0	2,983,767	2,983,767
0	0	0	176,179	176,179
0	0	0	376,233	376,233
<u>503,943</u>	<u>369,595</u>	<u>0</u>	<u>4,314,127</u>	<u>8,645,935</u>
0	0	12,836,103	0	12,836,103
1,444,346	0	0	0	1,444,346
13,032,191	0	0	0	13,032,191
0	0	0	0	887,258
0	0	0	0	241,025
0	0	0	0	52,116
0	305,937	0	0	305,937
0	0	0	0	10,239
0	24,813	0	0	4,749,100
<u>14,476,537</u>	<u>330,750</u>	<u>12,836,103</u>	<u>0</u>	<u>33,558,315</u>
<u>\$ 14,980,480</u>	<u>\$ 700,345</u>	<u>\$ 12,836,103</u>	<u>\$ 4,314,127</u>	<u>\$ 42,204,250</u>

City of New Philadelphia, Ohio  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - All Governmental Fund  
 Types and Expendable Trust Fund  
 For the Year Ended December 31, 1999

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<b>Revenues:</b>			
Municipal Income Tax	\$ 2,164,900	\$ 867,756	\$ 137,404
Property and Other Taxes	977,042	971,429	210,922
Charges for Services	370,463	349,519	0
Fines, Licenses and Permits	524,153	647,723	0
Intergovernmental	1,203,160	1,036,218	25,356
Contributions and Donations	15,448	0	0
Special Assessments	0	0	61,919
Interest	394,770	25,328	4,336
Rentals	51,551	0	0
Other	56,185	26,618	12
<i>Total Revenues</i>	<u>5,757,672</u>	<u>3,924,591</u>	<u>439,949</u>
<b>Expenditures:</b>			
Current:			
General Government	1,350,910	322,223	3,931
Security of Persons and Property	2,315,038	413,290	0
Public Health and Welfare	164,390	0	0
Leisure Time Activities	428,268	0	0
Municipal Court	448,850	194,694	0
Downtown Parking	40,942	0	0
Transportation	56,892	1,150,138	0
Community Development	0	326,656	0
Basic Utility Services	0	884,866	0
Capital Outlay	977,575	407,273	0
Debt Service:			
Principal Retirement	0	0	291,000
Interest and Fiscal Charges	5,799	0	268,934
<i>Total Expenditures</i>	<u>5,788,664</u>	<u>3,699,140</u>	<u>563,865</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(30,992)</u>	<u>225,451</u>	<u>(123,916)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Assets	21,250	0	0
Proceeds from Capital Lease	3,511	0	0
Operating Transfers In	0	142,500	0
Operating Transfers Out	(265,500)	(25,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(240,739)</u>	<u>117,500</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(271,731)</u>	<u>342,951</u>	<u>(123,916)</u>
<i>Fund Balances Beginning Of Year Restated (See Note 3)</i>	3,041,936	2,266,202	280,538
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(3,068)</u>	<u>80,787</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$ 2,767,137</u>	<u>\$ 2,689,940</u>	<u>\$ 156,622</u>

The accompanying notes are an integral part of these financial statements.

	Fiduciary Fund Type	
Capital Projects	Expendable Trust	Totals (Memorandum Only)
\$ 626,010	\$ 0	\$ 3,796,070
0	0	2,159,393
0	0	719,982
0	0	1,171,876
345,848	0	2,610,582
0	341	15,789
0	0	61,919
0	1,237	425,671
277	0	51,828
3,482	0	86,297
<u>975,617</u>	<u>1,578</u>	<u>11,099,407</u>
0	0	1,677,064
0	0	2,728,328
0	0	164,390
0	0	428,268
0	0	643,544
0	0	40,942
0	0	1,207,030
0	0	326,656
0	0	884,866
1,231,769	9,453	2,626,070
0	0	291,000
0	0	274,733
<u>1,231,769</u>	<u>9,453</u>	<u>11,292,891</u>
<u>(256,152)</u>	<u>(7,875)</u>	<u>(193,484)</u>
0	0	21,250
0	0	3,511
191,000	0	333,500
(43,000)	0	(333,500)
<u>148,000</u>	<u>0</u>	<u>24,761</u>
(108,152)	(7,875)	(168,723)
409,378	31,493	6,029,547
0	0	77,719
<u>\$ 301,226</u>	<u>\$ 23,618</u>	<u>\$ 5,938,543</u>

City of New Philadelphia, Ohio  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types and Expendable Trust Fund  
 For the Year Ended December 31, 1999

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 1,829,583	\$ 2,085,510	\$ 255,927
Property and Other Taxes	1,031,000	957,042	(73,958)
Charges for Services	331,500	342,624	11,124
Fines, Licenses and Permits	445,000	519,664	74,664
Intergovernmental	1,055,667	1,303,867	248,200
Contributions and Donations	10,200	15,448	5,248
Special Assessments	0	0	0
Interest	230,100	394,770	164,670
Rentals	50,000	51,551	1,551
Other	31,500	48,765	17,265
<i>Total Revenues</i>	<u>5,014,550</u>	<u>5,719,241</u>	<u>704,691</u>
<b>Expenditures:</b>			
Current:			
General Government	1,525,418	1,399,067	126,351
Security of Persons and Property	2,465,324	2,391,669	73,655
Public Health and Welfare	174,484	165,699	8,785
Leisure Time Activities	502,675	437,774	64,901
Municipal Court	788,533	450,210	338,323
Downtown Parking	42,940	40,942	1,998
Transportation	61,300	59,797	1,503
Community Development	0	0	0
Basic Utility Services	0	0	0
Capital Outlay	1,619,065	1,482,107	136,958
Debt Service:			
Principal Retirement	4,168	4,168	0
Interest and Fiscal Charges	1,322	1,322	0
<i>Total Expenditures</i>	<u>7,185,229</u>	<u>6,432,755</u>	<u>752,474</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,170,679)</u>	<u>(713,514)</u>	<u>1,457,165</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	450,000	450,000	0
Proceeds from Sale of Assets	15,000	21,250	6,250
Other Financing Uses	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(295,500)	(265,500)	30,000
<i>Total Other Financing Sources (Uses)</i>	<u>169,500</u>	<u>205,750</u>	<u>36,250</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,001,179)</u>	<u>(507,764)</u>	<u>1,493,415</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	2,221,785	2,221,785	0
<i>Prior Year Encumbrances Appropriated</i>	169,970	169,970	0
<i>Fund Balance End of Year</i>	<u>\$ 390,576</u>	<u>\$ 1,883,991</u>	<u>\$ 1,493,415</u>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 873,000	\$ 836,435	\$ (36,565)	\$ 229,800	\$ 207,404	\$ (22,396)
1,099,000	976,429	(122,571)	204,000	210,922	6,922
361,200	362,220	1,020	0	0	0
603,500	669,790	66,290	0	0	0
1,318,500	1,062,731	(255,769)	21,000	25,356	4,356
0	0	0	0	0	0
0	0	0	62,000	61,919	(81)
19,500	25,328	5,828	3,000	4,336	1,336
0	0	0	0	0	0
19,000	50,434	31,434	0	12	12
<u>4,293,700</u>	<u>3,983,367</u>	<u>(310,333)</u>	<u>519,800</u>	<u>509,949</u>	<u>(9,851)</u>
363,051	332,437	30,614	0	0	0
469,772	414,864	54,908	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
740,629	194,693	545,936	0	0	0
0	0	0	0	0	0
1,269,021	1,233,514	35,507	0	0	0
603,719	439,928	163,791	0	0	0
971,456	919,787	51,669	0	0	0
601,769	457,501	144,268	914	0	914
0	0	0	291,000	291,000	0
0	0	0	269,400	267,309	2,091
<u>5,019,417</u>	<u>3,992,724</u>	<u>1,026,693</u>	<u>561,314</u>	<u>558,309</u>	<u>3,005</u>
<u>(725,717)</u>	<u>(9,357)</u>	<u>716,360</u>	<u>(41,514)</u>	<u>(48,360)</u>	<u>(6,846)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	(5,125)	(4,746)	379
137,500	142,500	5,000	0	0	0
<u>(106,676)</u>	<u>(25,000)</u>	<u>81,676</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>30,824</u>	<u>117,500</u>	<u>86,676</u>	<u>(5,125)</u>	<u>(4,746)</u>	<u>379</u>
(694,893)	108,143	803,036	(46,639)	(53,106)	(6,467)
1,383,117	1,383,117	0	160,538	160,538	0
327,351	327,351	0	0	0	0
<u>\$ 1,015,575</u>	<u>\$ 1,818,611</u>	<u>\$ 803,036</u>	<u>\$ 113,899</u>	<u>\$ 107,432</u>	<u>\$ (6,467)</u>

(Continued)

City of New Philadelphia, Ohio  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types and Expendable Trust Fund (Continued)  
 For the Year Ended December 31, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 820,000	\$ 602,082	\$ (217,918)
Property and Other Taxes	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Intergovernmental	612,000	349,838	(262,162)
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Interest	2,000	0	(2,000)
Rentals	0	0	0
Other	4,000	3,482	(518)
<i>Total Revenues</i>	<u>1,438,000</u>	<u>955,402</u>	<u>(482,598)</u>
<b>Expenditures:</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health and Welfare	0	0	0
Leisure Time Activities	0	0	0
Municipal Court	0	0	0
Downtown Parking	0	0	0
Transportation	0	0	0
Community Development	0	0	0
Basic Utility Services	0	0	0
Capital Outlay	1,738,090	1,348,388	389,702
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>1,738,090</u>	<u>1,348,388</u>	<u>389,702</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(300,090)</u>	<u>(392,986)</u>	<u>(92,896)</u>
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	0	0	0
Proceeds from Sale of Assets	0	0	0
Other Financing Uses	0	0	0
Operating Transfers In	195,500	191,000	(4,500)
Operating Transfers Out	(100,000)	(43,000)	57,000
<i>Total Other Financing Sources (Uses)</i>	<u>95,500</u>	<u>148,000</u>	<u>52,500</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(204,590)</u>	<u>(244,986)</u>	<u>(40,396)</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	63,819	63,819	0
<i>Prior Year Encumbrances Appropriated</i>	<u>251,180</u>	<u>251,180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 110,409</u>	<u>\$ 70,013</u>	<u>\$ (40,396)</u>

The accompanying notes are an integral part of these financial statements.



Expendable Trust Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 0	\$ 0	\$ 0	\$ 3,752,383	\$ 3,731,431	\$ (20,952)
0	0	0	2,334,000	2,144,393	(189,607)
0	0	0	692,700	704,844	12,144
0	0	0	1,048,500	1,189,454	140,954
0	0	0	3,007,167	2,741,792	(265,375)
0	341	341	10,200	15,789	5,589
0	0	0	62,000	61,919	(81)
0	1,237	1,237	254,600	425,671	171,071
0	0	0	50,000	51,551	1,551
0	0	0	54,500	102,693	48,193
0	1,578	1,578	11,266,050	11,169,537	(96,513)
0	0	0	1,888,469	1,731,504	156,965
0	0	0	2,935,096	2,806,533	128,563
0	0	0	174,484	165,699	8,785
0	0	0	502,675	437,774	64,901
0	0	0	1,529,162	644,903	884,259
0	0	0	42,940	40,942	1,998
0	0	0	1,330,321	1,293,311	37,010
0	0	0	603,719	439,928	163,791
0	0	0	971,456	919,787	51,669
31,493	9,453	22,040	3,991,331	3,297,449	693,882
0	0	0	295,168	295,168	0
0	0	0	270,722	268,631	2,091
31,493	9,453	22,040	14,535,543	12,341,629	2,193,914
(31,493)	(7,875)	23,618	(3,269,493)	(1,172,092)	2,097,401
0	0	0	450,000	450,000	0
0	0	0	15,000	21,250	6,250
0	0	0	(5,125)	(4,746)	379
0	0	0	333,000	333,500	500
0	0	0	(502,176)	(333,500)	168,676
0	0	0	290,699	466,504	175,805
(31,493)	(7,875)	23,618	(2,978,794)	(705,588)	2,273,206
31,493	31,493	0	3,860,752	3,860,752	0
0	0	0	748,501	748,501	0
\$ 0	\$ 23,618	\$ 23,618	\$ 1,630,459	\$ 3,903,665	\$ 2,273,206

City of New Philadelphia, Ohio  
 Combined Statement of Revenues, Expenses  
 and Changes in Fund Equity/Fund Balance  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For the Year Ended December 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
<b>Operating Revenues:</b>			
Charges for Services	\$ 2,393,387	\$ 8,945	\$ 2,402,332
Tap-In-Fees	6,205	0	6,205
Other	8,135	0	8,135
<i>Total Operating Revenues</i>	<u>2,407,727</u>	<u>8,945</u>	<u>2,416,672</u>
<b>Operating Expenses:</b>			
Salaries and Wages	1,017,409	0	1,017,409
Fringe Benefits	339,278	0	339,278
Contractual Services	961,816	0	961,816
Materials and Supplies	199,892	0	199,892
Depreciation	584,898	0	584,898
<i>Total Operating Expenses</i>	<u>3,103,293</u>	<u>0</u>	<u>3,103,293</u>
<i>Operating Income (Loss)</i>	<u>(695,566)</u>	<u>8,945</u>	<u>(686,621)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Taxes	7,146	0	7,146
Gain on Sale of Fixed Assets	28,252	0	28,252
<i>Total Non-Operating Revenues</i>	<u>35,398</u>	<u>0</u>	<u>35,398</u>
<i>Net Income (Loss)</i>	<u>(660,168)</u>	<u>8,945</u>	<u>(651,223)</u>
<i>Retained Earnings/Fund Balance Beginning of Year</i>	<u>13,692,359</u>	<u>298,187</u>	<u>13,990,546</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>13,032,191</u>	<u>307,132</u>	<u>13,339,323</u>
<i>Contributed Capital Beginning of Year</i>	937,812	0	937,812
Contributions During the Year from Developers	418,601	0	418,601
Contributions During the Year from Other Funds	87,933	0	87,933
<i>Contributed Capital End of Year</i>	<u>1,444,346</u>	<u>0</u>	<u>1,444,346</u>
<i>Fund Equity End of Year</i>	<u>\$ 14,476,537</u>	<u>\$ 307,132</u>	<u>\$ 14,783,669</u>

The accompanying notes are an integral part of these financial statements.

City of New Philadelphia, Ohio  
 Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For the Year Ended December 31, 1999

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$ 2,840,000	\$ 2,379,319	\$ (460,681)
Taxes	13,000	6,656	(6,344)
Tap-In Fees	10,000	6,205	(3,795)
Other Revenues	10,000	9,072	(928)
<i>Total Revenues</i>	<u>2,873,000</u>	<u>2,401,252</u>	<u>(471,748)</u>
<b>Expenses:</b>			
Salaries and Wages	1,112,253	1,014,168	98,085
Fringe Benefits	332,284	318,780	13,504
Contractual Services	1,400,939	1,209,917	191,022
Materials and Supplies	306,434	280,951	25,483
Capital Outlay	1,585,471	1,426,755	158,716
Debt Service:			
Principal Retirements	10,000	10,000	0
<i>Total Expenses</i>	<u>4,747,381</u>	<u>4,260,571</u>	<u>486,810</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,874,381)	(1,859,319)	15,062
<i>Fund Equity Beginning of Year</i>	3,504,628	3,504,628	0
<i>Prior Year Encumbrances Appropriated</i>	469,669	469,669	0
<i>Fund Equity End of Year</i>	<u>\$ 2,099,916</u>	<u>\$ 2,114,978</u>	<u>\$ 15,062</u>

The accompanying notes are an integral part of these financial statements.

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Nonexpendable Trust Funds			Total (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 23,000	\$ 9,290	\$ (13,710)	\$ 2,863,000	\$ 2,388,609	\$ (474,391)
0	0	0	13,000	6,656	(6,344)
0	0	0	10,000	6,205	(3,795)
0	0	0	10,000	9,072	(928)
<u>23,000</u>	<u>9,290</u>	<u>(13,710)</u>	<u>2,896,000</u>	<u>2,410,542</u>	<u>(485,458)</u>
0	0	0	1,112,253	1,014,168	98,085
0	0	0	332,284	318,780	13,504
0	0	0	1,400,939	1,209,917	191,022
0	0	0	306,434	280,951	25,483
0	0	0	1,585,471	1,426,755	158,716
0	0	0	10,000	10,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,747,381</u>	<u>4,260,571</u>	<u>486,810</u>
23,000	9,290	(13,710)	(1,851,381)	(1,850,029)	1,352
296,647	296,647	0	3,801,275	3,801,275	0
0	0	0	469,669	469,669	0
<u>\$ 319,647</u>	<u>\$ 305,937</u>	<u>\$ (13,710)</u>	<u>\$ 2,419,563</u>	<u>\$ 2,420,915</u>	<u>\$ 1,352</u>

City of New Philadelphia, Ohio  
 Combined Statement of Cash Flows  
 Proprietary Fund Type and Nonexpendable Trust Funds  
 For the Year Ended December 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$ 2,385,524	\$ 9,290	\$ 2,394,814
Other Operating Receipts	9,072	0	9,072
Cash Payments to Suppliers for Goods and Services	(253,042)	0	(253,042)
Cash Payments to Employees	(1,014,168)	0	(1,014,168)
Cash Payments for Employee Benefits	(318,780)	0	(318,780)
Cash Payments for Contractual Services	(988,419)	0	(988,419)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(179,813)</u>	<u>9,290</u>	<u>(170,523)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Taxes	6,656	0	6,656
Advances In	31,100	0	31,100
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>37,756</u>	<u>0</u>	<u>37,756</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Acquisition of Capital Assets	(921,937)	0	(921,937)
Principal Payment OPWC	(10,000)	0	(10,000)
<i>Net Cash (Used in) Capital and Related Financing Activities</i>	<u>(931,937)</u>	<u>0</u>	<u>(931,937)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,073,994)	9,290	(1,064,704)
<i>Cash and Cash Equivalents, Beginning of Year</i>	<u>3,974,297</u>	<u>296,647</u>	<u>4,270,944</u>
<i>Cash and Cash Equivalents, End of Year</i>	<u>\$ 2,900,303</u>	<u>\$ 305,937</u>	<u>\$ 3,206,240</u>

(continued)

City of New Philadelphia, Ohio  
 Combined Statement of Cash Flows  
 Proprietary Fund Type and Nonexpendable Trust Funds (Continued)  
 For the Year Ended December 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Income (Loss)	\$ (695,566)	\$ 8,945	\$ (686,621)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>			
Depreciation	584,898	0	584,898
Change In Assets and Liabilities:			
(Increase) in Accounts Receivable	(13,131)	(3,800)	(16,931)
(Increase) in Materials and Supplies Inventory	(62,173)	0	(62,173)
(Decrease) in Accounts Payable	(13,086)	0	(13,086)
(Decrease) in Contracts Payable	(4,494)	0	(4,494)
Increase in Accrued Wages	3,241	0	3,241
Increase in Compensated Absences Payable	30,965	0	30,965
Increase in Deferred Revenue	0	4,145	4,145
(Decrease) in Intergovernmental Payable	(10,467)	0	(10,467)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$ (179,813)</u>	<u>\$ 9,290</u>	<u>\$ (170,523)</u>

**Noncash Capital Financing Activities:**

During 1999, enterprise fund fixed assets in the amount of \$418,601 were donated by developers, and fixed assets in the amount of \$87,933 were donated by other funds.

**Reconciliation of Cash and Cash Equivalents  
to the Balance Sheet:**

Trust and Agency	\$ 694,600
Less: Agency Funds and Expendable Trust Fund	365,045 <u>23,618</u>
Nonexpendable Trust Funds	<u>\$ 305,937</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

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**NOTE 1: REPORTING ENTITY**

The City of New Philadelphia (the "City") is a municipal corporation, established under the laws of the State of Ohio. The City operates under a Council-Mayor form of government. The Mayor, Council, Auditor, Treasurer and Law Director are elected.

*A. Reporting Entity*

In evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments, and organizations making up the City (the primary government) and its potential component units consistent with Government Accounting Standards Board Statement No. 14, "The Financial Reporting Entity."

The City provides various services including police and fire protection, emergency medical, water and sewer services, parks and recreation, planning, zoning, street maintenance and repair, refuse collection and general administrative services. The operation of each of these activities is directly controlled by the Council through the budgetary process. None of these services are provided by a legally separate organization; therefore, these operations are included in the primary government.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations for which the City approves the budget, the levying of taxes or the issuance of debt. The City does not have any component units.

New Philadelphia Airport and New Philadelphia City School District have been excluded from the accompanying general purpose financial statements. Both are legally separate from the City. Neither imposes a financial burden nor provides a financial benefit to the City. The City cannot significantly influence the operations of these entities.



**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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The City is associated with certain organizations which are defined as Jointly Governed Organizations. These organizations are presented in the notes to the general purpose financial statements (See Note 21). These organizations are:

Community Improvement Corporation of Tuscarawas County  
Tuscarawas County Regional Planning Commission  
Southeastern Ohio Narcotics Team (S.E.N.T.)  
Ohio Mid-Eastern Governments Association (OMEGA)

*B. Basis of Presentation - Fund Accounting*

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

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

For financial statement presentation purposes, the various funds of the City are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

Governmental Fund Types - Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in proprietary and trust funds) are accounted for through governmental funds. The following are the City's governmental fund types:

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

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

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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Debt Service Fund - This fund is used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Proprietary Fund Type - Proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The following is the City's proprietary fund type:

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

Fiduciary Fund Types - Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the City's fiduciary fund types:

Expendable Trust Fund - This fund is accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Funds - These funds are accounted for in essentially the same manner as proprietary funds.

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

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

General Fixed Assets Account Group - This account group is used to account for all general fixed assets of the City other than those accounted for in the proprietary funds.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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General Long-Term Obligations Account Group - This account group accounts for all unmatured long-term obligations of the City that are not specific liabilities of the proprietary funds including special assessment debt for which the City is obligated in some manner.

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

The significant accounting policies followed in the preparation of the general purpose financial statements are summarized below. The policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. The City also applies Financial Accounting Standards Board Statements and Interpretations issued prior to November 30, 1989, to its proprietary activities unless they contradict or conflict with GASB pronouncements.

*A. Measurement Focus and Basis of Accounting*

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

All proprietary funds and nonexpendable trust funds are accounted for on a flow of economic resources and measurement focus. With this measurement focus all assets and all liabilities associated with the operations of these funds are included on the combined balance sheets. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund types operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

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

All governmental fund types, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the City is sixty days after year end.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: investment earnings, state-levied locally shared taxes (including gasoline tax), fines and forfeitures and income tax withheld by employers.

The City reports deferred revenue on its combined balance sheet. Deferred revenue arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 1999, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue. Levied special assessments are measurable and have been recorded as a receivable. Since all assessments are due outside of the available period, the entire amount has been deferred.

The measurement of focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. The costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund type and the nonexpendable trust funds. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

*B. Budgetary Process*

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, have been budgeted and appropriated, as legally required.

The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the City Council.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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Tax Budget - At the first Council meeting in July, the Mayor presents the annual operating budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Estimated Resources - The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by October 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the City Auditor determines, and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

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

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

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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Lapsing of Appropriations - At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

*C. Cash and Cash Equivalents*

Cash received by the City is deposited in a pool in a central bank account. Monies for all funds are maintained in this account or temporarily used to purchase short term investments. Individual fund integrity is maintained through City records. Each funds' interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet. During 1999, investments were limited to overnight repurchase agreements and interest in STAR Ohio, the State Treasurer's Investment Pool. These investments are stated at cost which approximates market. Investment procedures are restricted by the provisions of the Ohio Revised Code.

The City has segregated bank accounts for monies held separate from the City's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the City treasury. See Note 6, Deposits and Investments.

For presentation on the combined balance sheet, and for purposes of the combined statement of cash flows, investments with an original maturity of three months or less and cash and investments in the cash management pool are considered to be cash equivalents. Investments with an original maturity of more than three months are reported as investments.

*D. 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 could differ from those estimates.

*E. Inventory*

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when items are purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental funds which maintains that it does not constitute available spendable resources even though it is a component of net current assets.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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*F. Prepaid Items*

Expenditures for insurance and similar services extending over more than one accounting period are not allocated between periods, but are accounted for as expenditures in the period of acquisition.

*G. Fixed Assets and Depreciation*

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds, and related assets are reported in the general fixed assets account group. Fund fixed assets are capitalized in the proprietary fund that reports the activity in which the asset is used.

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical record exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the useful lives are not capitalized. Improvements are capitalized. Improvements to fund fixed assets are depreciated over the useful lives of the related fixed assets.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the City.

Assets in the general fixed assets account group are not depreciated. Proprietary fund fixed assets are depreciated using the straight-line method over the following useful lives:

Buildings	40 years
Improvements other than buildings	20-50 years
Equipment and machinery	10-15 years
Furniture and fixtures	15 years
Vehicles	4 years
Sewer lines	42-50 years
Water lines	42-50 years

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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*H. Compensated Absences*

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and is probable that the City will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued using the termination method. An accrual for earned sick leave is made to the extent it is probable that benefits will result in termination payments. The liability is an estimate based on the City's past experience of making termination payments.

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

*I. Fund Equity*

Reserves for retained earnings represent those portions of fund equity not available for appropriation or legally segregated for a specific future use. Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, or other funds. Reservations of fund balances are established to identify the existence of assets that, because of their non-monetary nature or lack of liquidity, represent financial resources not available for current appropriation or expenditure including amounts legally segregated for a specific future use. Fund balances are reserved for encumbrances, inventory and loans receivable. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies. Fund balance has also been reserved for endowments to indicate the principal is legally restricted.

*J. Interfund Transactions*

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund as a reduction of expenditures/expenses in the fund that is reimbursed.

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



**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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*K. Accrued and Long-Term Liabilities*

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, special termination benefits and pension contributions are reported as a liability in the General Long-Term Obligations Account Group to the extent that they will not be paid with current expendable available financial resources. The liability for the pension contributions is included in "intergovernmental payable." Capital leases and bonds are recognized as a liability of the General Long-Term Obligations Account Group until due. Payments made more than sixty days after year-end are considered not to have been made with current available resources. The police and fire pension liability is recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

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

*L. Total Columns on General Purpose Financial Statements*

Total columns on the General Purpose Financial Statements are captioned memorandum only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE 3: PRIOR PERIOD ADJUSTMENTS**

In prior years, Municipal Court Computer Improvement Special Revenue Fund receipts (\$132,880) were incorrectly posted to the Municipal Court Computer General Fund.

In the prior year, the Downtown Improvement Bonds Debt Service Fund reported an account receivable for \$30,000 that should have been reported in the Cable Franchise Fee Special Revenue Fund.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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To correct for these errors, the beginning fund balances have been restated as follows:

Schedule of Budget (Non-GAAP Basis) and Actual Restated Fund Balances

	Previously Stated Balance	Adjustments	Restated Balance
GOVERNMENTAL FUNDS:	<u>12/31/98</u>	<u>12/31/98</u>	<u>1/1/99</u>
General	\$2,354,665	\$ (132,880)	\$2,221,785
Special Revenue	1,250,237	132,880	1,383,117

Schedule of GAAP Basis Restated Fund Balances

	Previously Stated Balance	Adjustments	Restated Balance
GOVERNMENTAL FUNDS:	<u>12/31/98</u>	<u>12/31/98</u>	<u>1/1/99</u>
General	\$3,174,816	\$ (132,880)	\$3,041,936
Special Revenue	2,103,322	162,880	2,266,202
Debt Service	310,538	(30,000)	280,538

**NOTE 4: FUND DEFICITS**

The Community Development Block Grant and the Donahey Avenue Roadway Capital Projects Funds reported deficit fund balances of \$9,311 and \$174, respectively, as of December 31, 1999. The Community Development Block Grant Capital Projects Fund is a reimbursement type program. A year-end deficit fund balance is common with this type of program. The deficit balance will be eliminated when the actual disbursements are reimbursed by the grantor agencies. The fund deficit in the Donahey Avenue Roadway Fund was created by the application of generally accepted accounting principles. The General Fund provides advances to cover deficit balances. However, this is done when cash is needed rather than when accruals occur.

The Home Health Enterprise Fund reported a \$37,560 deficit retained earnings as of December 31, 1999, due to a deficit cash balance that resulted from expenses exceeding revenues in the current year. The deficit cash balance was eliminated by an advance from the General Fund.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
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**NOTE 5: BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and Expendable Trust Fund and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Proprietary Fund Type and Nonexpendable Trust Funds are presented on the budgetary basis to provide a relevant comparison of actual results with the budget and to demonstrate compliance with the state statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditure/expenses (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund type and nonexpendable trust funds (GAAP).
4. Proceeds from and principal payment on short-term note obligations are reported on the operating statement (budget) rather than on the combined balance sheet (GAAP).
5. The City pays short-term note debt from the debt service fund (budget) as opposed to the fund that received the proceeds (GAAP). Debt service fund resources used to pay both principal and interest have been allocated accordingly.
6. Proprietary fund acquisition and construction of capital assets are reported on the operating statement (budget) rather than on the combined balance sheet (GAAP).

**CITY OF NEW PHILADELPHIA, OHIO**  
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The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

**Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types and Expendable Trust Fund**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$ (271,731)	\$ 342,951	\$ (123,916)	\$ (108,152)	\$ (7,875)
Revenue Accruals	(38,431)	58,776	70,000	(20,215)	0
Proceeds of Notes	450,000	0	0	0	0
Proceeds from Capital Lease	(3,511)	0	0	0	0
Debt Service Interest	5,799	0	1,625	0	0
Expenditure Accruals	228,324	(83,720)	(815)	84,750	0
Encumbrances	<u>(878,214)</u>	<u>(209,864)</u>	<u>0</u>	<u>(201,369)</u>	<u>0</u>
Budget Basis	<u>\$ (507,764)</u>	<u>\$ 108,143</u>	<u>\$ (53,106)</u>	<u>\$ (244,986)</u>	<u>\$ (7,875)</u>

**Net Income (Loss) Excess of Revenues Over (Under) Expenses and Operating Transfers  
Proprietary Fund Type and Nonexpendable Trust Funds**

	<u>Enterprise</u>	<u>Non- Expendable Trust</u>
GAAP Basis	\$ (660,168)	\$ 8,945
Revenue Accruals	(13,131)	345
Taxes	(490)	0
Gain on Sale of Fixed Assets	(28,252)	0
Capital Outlay	(935,071)	0
Depreciation	584,898	0
Debt Service Principal	(10,000)	0
Expense Accruals	(42,880)	0
Encumbrances	<u>(754,225)</u>	<u>0</u>
Budget Basis	<u>\$ (1,859,319)</u>	<u>\$ 9,290</u>

**NOTE 6: DEPOSITS AND INVESTMENTS**

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

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

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Inactive deposits are public deposits that Council has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation or 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 may be invested in the following obligations provided they mature or are redeemable within two years from the date of purchase:

1. United States Treasury Notes, Bills, Bonds, Notes, or any other obligation or security issued by the United States or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that instruments in securities described in this division are made only through eligible institutions, and;
6. The State Treasurer's investment pool (STAR Ohio).

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

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

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

Deposits. At year-end, the carrying amount of the City's deposits was \$1,717,397 and the bank balance was \$2,038,549. Of the bank balance:

1. \$300,000 was covered by federal depository insurance.
2. \$107,610 was collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
3. \$1,630,939 was uncollateralized and uninsured. Although the pledging bank has an investment and securities pool used to collateralize all public deposits which are held in the financial institutions name, noncompliance with federal requirements would potentially subject the City to a successful claim by the FDIC.

Investments. GASB Statement No. 3, "Deposits with Financial Institutions (including Repurchase Agreements), and Revenue Repurchase Agreements," requires the City to categorize investments to give an indication of the level of custodial credit risk assumed by the City at year-end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the City's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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	Category 2	Carrying Value	Fair Value
Repurchase Agreement	\$ 4,565,455	\$ 4,565,455	\$ 4,565,455
STAR Ohio	0	2,449,812	2,449,812
Total Investments	<u>\$ 4,565,455</u>	<u>\$ 7,015,267</u>	<u>\$ 7,015,267</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Cash equivalents are defined as investments with original maturities of three months or less.

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

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$ 8,732,664	\$ 0
Investments which are part of a cash management pool:		
Repurchase Agreement	(4,565,455)	4,565,455
STAR Ohio	(2,449,812)	2,449,812
GASB Statement No. 3	<u>\$ 1,717,397</u>	<u>\$ 7,015,267</u>

**NOTE 7: PROPERTY TAXES**

Property taxes include amounts levied against all real and public property, and tangible personal (used in business) property located in the City. Real property taxes were levied after October 1, 1998, on the assessed value as of January 1, 1998, the lien date, and were collected in 1999. Assessed values are established by the State law at 35% of appraised market value. All property is required to be revalued every six years. Public utility property taxes received in 1999 attached as a lien on December 31, 1998, were levied after October 1, 1998, and are collected with real property taxes. Public utility property taxes were assessed on tangible personal property at 88% of the true value. 1999 tangible personal property taxes were levied after October 1, 1998, on the value listed as of December 31, 1998, and were collected in 1999. Tangible personal property assessments are 25% of true value. The assessed value upon which the 1999 taxes were collected was \$289,568,171. Real estate represented 80% (\$230,713,290) of this total, public utility tangible personal property represented 4% (\$11,376,990) and general tangible personal property represented 16% (\$47,477,891). The full tax rate for all City operations applied to taxable property for the year ended December 31, 1999, was \$9.67 per \$1,000 assessed valuation.

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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 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

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

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

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility, and tangible personal property taxes which became measurable as of December 31, 1999. However, since these tax collections will not be received during the available period, nor are they intended to finance 1999 operations, the receivable is offset by a credit to deferred revenue. The amount of the tax advance received during the available period and used to pay prior year obligations is recorded as current revenue.

**NOTE 8: RECEIVABLES**

Receivables at December 31, 1999 consisted of taxes, accounts (billed and unbilled user charged services), special assessments, loans (community development block grant monies loaned to local businesses) and intergovernmental receivables arising from grants, entitlements and shared revenues. Taxes, accounts, special assessments, loans and intergovernmental receivables are deemed collectible in full.



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A summary of intergovernmental receivables follows:

	<u>Amount</u>
<b>General Fund:</b>	
Estate tax	\$ 66,046
Local government tax	62,917
Hotel tax	846
Total General Fund	129,809
<b>Special Revenue Funds:</b>	
Permissive tax	5,847
Gasoline tax	30,309
Motor vehicle license tax and fees	7,924
Total Special Revenue Funds	44,080
Total	\$ 173,889

**NOTE 9: INCOME TAX**

The City levies a municipal income tax of 1.0% on gross salaries, wages and other personal service compensation earned by residents of the City and on the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. Residents of the City are granted a credit up to 1.0% for taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. The street lighting special revenue fund and the debt service fund receive an allocation from the income tax that is established annually by Council. The balance is allocated 58% to the general fund and 20% to the master capital improvement capital projects fund, 14% to the street maintenance and repair special revenue fund, 6% to the police and fire pension special revenue fund, and 2% to the cemetery special revenue fund.

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**NOTE 10: FIXED ASSETS AND DEPRECIATION**

A summary of the enterprise fund's property, plant and equipment at December 31, 1999 follows:

Land	\$ 41,689
Buildings	3,936,777
Improvements other than buildings	183,586
Equipment and machinery	3,872,217
Furniture and fixtures	53,385
Vehicles	689,967
Sewer lines	3,823,030
Water lines	<u>10,046,265</u>
Total	22,646,916
Less: Accumulated depreciation	<u>(11,504,262)</u>
Net fixed assets	<u>\$ 11,142,654</u>

A summary of changes in general fixed assets follows:

	<u>1/1/99</u>	<u>Additions</u>	<u>(Deletions)</u>	<u>12/31/99</u>
Land	\$ 687,947	\$ 19,000	\$ 0	\$ 706,947
Buildings	3,856,441	213,550	0	4,069,991
Improvements other than buildings	1,940,136	221,365	0	2,161,501
Equipment and machinery	2,373,651	597,472	(136,188)	2,834,935
Furniture and fixtures	215,093	13,707	0	228,800
Vehicles	<u>2,603,864</u>	<u>317,756</u>	<u>(87,691)</u>	<u>2,833,929</u>
Total	<u>\$11,677,132</u>	<u>\$ 1,382,850</u>	<u>\$ (223,879)</u>	<u>\$12,836,103</u>

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**NOTE 11: RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 1999, the City contracted with several companies for various types of insurance as follows:

<u>Company</u>	<u>Type of Coverage</u>	<u>Deductible</u>
Scottsdale Indemnity Co.	Public Officials Liability	\$ 5,000
	Law Enforcement Liability	5,000
Indiana Insurance	Building and personal property	1,000
	Boiler and machinery	1,000
	Commercial inland marine	Various
	Commercial auto	\$100 comprehensive \$1,000 collision
Scottsdale Indemnity Co.	General Liability	None

There has been no reduction in coverage from the prior year. Settled claims did not exceed coverage in any of the last three years.

The City pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs to provide coverage to employees for job related injuries.

**NOTE 12: DEFINED BENEFIT PENSION PLANS**

*A. Public Employees Retirement System (PERS)*

All City employees, except non-administrative, full-time uniformed police officers and firemen, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement benefits, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits and disability benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215.

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Plan members, other than those engaged in law enforcement, are required to contribute 8.5% of their annual covered salary to fund pension obligations. The City pays 4.5% of the 8.5% employee contribution as an additional benefit to certain employees in the AFSCME Union and Municipal Court. The City is required to contribute 13.55%. Contributions are authorized by state statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 1999, 1998 and 1997 were \$508,250, \$467,825 and \$437,815, respectively. The full amount has been contributed for 1998 and 1997. 74% has been contributed for 1999 with the remainder being reported as a liability within the enterprise fund and the general long-term obligations account group.

*B. Police and Firemen's Disability and Pension Fund (PFDPF)*

The City of New Philadelphia contributes to the Police and Firemen's Disability and Pension Fund of Ohio (PFDPF), a cost-sharing multiple employer public employee retirement system administered by the Fund's Board of Trustees. The PFDPF provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and are codified in Chapter 742 of the Ohio Revised Code. PFDPF 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 the Police and Firemen's Disability and Pension Fund of Ohio, 140 East Town Street, Columbus, Ohio 43215.

Plan members are required to contribute 10.0% of their annual covered salary to fund pension obligations and the City is required to contribute 19.5% for police officers and 24.0% for firefighters. Contributions are authorized by state statute. The City's required contributions to the Fund for police and firefighters were \$155,687 and \$199,037 for the year ended December 31, 1999, \$145,590 and \$182,895 for 1998, and \$138,996 and \$172,935 for 1997. The full amount has been contributed for 1998 and 1997 and 72% has been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and firefighters in 1967. As of December 31, 1999, the unfunded liability of the City was \$176,179, payable in semi-annual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

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**NOTE 13: POSTEMPLOYMENT BENEFITS**

*A. Public Employees Retirement System (PERS)*

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by state statute. The 1999 employer contribution rate was 13.55% of covered payroll for employees not engaged in law enforcement; 4.2% was the portion that was used to fund health care for the year. For law enforcement employees, the employer contribution rate was 16.7% of which 4.2% was used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999, was 118,062.

*B. Police and Firemen's Disability And Pension Fund (PFDPF)*

The Police and Firemen's Disability and Pension Fund ("PFDPF") provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a 2/3 basis.

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The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Police and Firemen's Disability and Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Police and Firemen's Disability and Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5% of covered payroll and the total firefighter employer contribution rate is 24% of covered payroll, of which 7.0% of covered payroll is applied to the postemployment health care program. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The number of participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters. The City's actual contributions for 1999 that were used to fund postemployment benefits were \$55,892 for police and \$58,119 for firefighters. PFDPF's total health care expenses for the year ended December 31, 1998, (the latest information available) were \$78,596,790.

**NOTE 14: OTHER EMPLOYEE BENEFITS**

*Compensated Absences*

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

Employees earn sick leave at the rate of 4.6 hours for every 80 hours worked for city employees and police officers, and at a rate of 6.44 hours for every 112 hours of service for firefighters. Sick leave accumulation is limited based on years of service and is paid upon retirement. As of December 31, 1999, the total liability for unpaid compensated absences was \$687,260.

**NOTE 15: CAPITALIZED LEASES - LESSEE DISCLOSURE**

In 1999 the City added on to an existing copy machine lease. In prior years the City entered into a capitalized lease for the acquisition of a Fire Department pumper truck and a copy machine. Both leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments will be reclassified and reflected as debt service in the general purpose financial statements for the governmental funds. These expenditures are also reflected as debt service expenditures on the budgetary basis.

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The general fixed assets acquired by the leases have been capitalized in the general fixed assets account group in the amount of \$97,403 which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group and is reduced for each required principal payment.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 1999:

		Pumper <u>Truck</u>	<u>Copier</u>	<u>Total</u>
Year ending	2000	\$ 18,821	\$ 5,489	\$ 24,310
	2001	18,820	5,490	24,310
	2002	<u>0</u>	<u>5,032</u>	<u>5,032</u>
		37,641	16,011	53,652
Less: amount representing interest		<u>3,198</u>	<u>1,773</u>	<u>4,971</u>
Present value of minimum lease payments		<u>\$ 34,443</u>	<u>\$ 14,238</u>	<u>\$ 48,681</u>

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**NOTE 16: LONG-TERM OBLIGATIONS**

Changes in the long-term obligations of the City during 1999 were as follows:

	<u>Outstanding</u> <u>12/31/98</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Outstanding</u> <u>12/31/99</u>
Enterprise fund obligations:				
1991 Ohio Public Works Commission (OPWC) Loan	\$ 130,000	\$ 0	\$ (10,000)	\$ 120,000
General long-term obligations:				
General Obligation Bonds				
1988 City Improvement Bonds 5.25%-7.25%	1,375,000	0	(100,000)	1,275,000
1989 Park Improvement Bonds 6.15%-7.25%	1,650,000	0	(120,000)	1,530,000
1990 Downtown Improvement Bonds 6.1%-7.25%	<u>193,261</u>	<u>0</u>	<u>(14,494)</u>	<u>178,767</u>
Total General Obligation Bonds	<u>3,218,261</u>	<u>0</u>	<u>(234,494)</u>	<u>2,983,767</u>
Special Assessment Bond 6.1%-7.25%	406,739	0	(30,506)	376,233
Capital leases:				
1996 Fire Pumper Truck	34,443	0	0	34,443
1997 Copier lease	14,895	3,511	(4,168)	14,238
Compensated absences	458,312	62,498	0	520,810
Intergovernmental payable	181,023	208,457	(181,023)	208,457
Police and Fire Pension payable	<u>178,287</u>	<u>0</u>	<u>(2,108)</u>	<u>176,179</u>
Total General Long-Term Obligations	<u>4,491,960</u>	<u>274,466</u>	<u>(452,299)</u>	<u>4,314,127</u>
Totals	<u>\$ 4,621,960</u>	<u>\$ 274,466</u>	<u>\$ (462,299)</u>	<u>\$ 4,434,127</u>



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The Ohio Public Works Commission (OPWC) loan will be paid from charges for services revenue in the sewer fund. The general obligation bonds are being paid from property taxes and income tax. The special assessment bond will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City. The City is acting in an agent capacity for the property owners. Compensated absences reported in the "compensated absences payable" account and pension contribution reported in the "intergovernmental payable" account will both be paid from the fund from which the employees' salaries are paid. Capital leases are paid from revenues of the general fund. The police and fire pension liability will be paid from taxes receipted in the police and fire pension special revenue fund.

The City's overall legal debt margin was \$26,970,891 at December 31, 1999.

Principal and interest requirements to retire long-term obligations outstanding at December 31, 1999 are as follows:

	<u>General Obligation Bonds</u>	<u>Special Assessment Bond</u>	<u>Ohio Public Works Commission</u>	<u>Police and Fire Pension</u>	<u>Totals</u>
2000	\$ 432,270	\$ 85,238	\$ 10,000	\$ 9,663	\$ 537,171
2001	436,345	86,975	10,000	9,663	542,983
2002	433,823	88,350	10,000	9,663	541,836
2003	444,685	84,363	10,000	9,663	548,711
2004	448,188	85,375	10,000	9,663	553,226
2005-2009	1,754,327	344,375	50,000	48,316	2,197,018
2010-2014	0	0	20,000	48,316	68,316
2015-2019	0	0	0	48,316	48,316
2020-2024	0	0	0	48,316	48,316
2025-2029	0	0	0	48,316	48,316
2030-2034	0	0	0	48,316	48,316
2035	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,397</u>	<u>4,397</u>
Totals	<u>\$ 3,949,638</u>	<u>\$ 774,676</u>	<u>\$ 120,000</u>	<u>\$ 342,608</u>	<u>\$ 5,186,922</u>

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**NOTE 17: NOTE DEBT**

The City's note activity, including amounts outstanding, interest rates and the purpose for which the note was issued, is as follows:

	<u>Outstanding 12/31/98</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Outstanding 12/31/99</u>
General Long-Term Obligations				
Account Group:				
Fire Truck 6.25%-7.25%	\$ 26,000	\$ 0	\$ (26,000)	\$ 0
General Fund:				
18 <sup>th</sup> Street Bridge-5.09%	<u>0</u>	<u>450,000</u>	<u>0</u>	<u>450,000</u>
Totals	<u>\$ 26,000</u>	<u>\$ 450,000</u>	<u>\$ (26,000)</u>	<u>\$ 450,000</u>

The remaining note is backed by the full faith and credit of the City. The note has a term of one year.

**NOTE 18: INTERFUND ACTIVITY**

As of December 31, 1999, receivables and payables that resulted from interfund transactions were as follows:

<u>Fund Type/Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 31,100	\$ 0
Enterprise Fund:		
Home Health	<u>0</u>	<u>31,100</u>
Total all funds	<u>\$ 31,100</u>	<u>\$ 31,100</u>

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**NOTE 19: SEGMENT INFORMATION**

The City's enterprise funds account for the provision of water and sewer services and in-home health care. The table below reflects in a summarized format, the more significant financial data relating to the enterprise funds of the City as of and for the year ended December 31, 1999.

	<u>Water</u>	<u>Sewer</u>	<u>Home Health</u>	<u>Total</u>
Operating revenues	\$1,352,359	\$1,010,298	\$ 45,070	\$2,407,727
Operating expenses	1,481,895	952,738	83,762	2,518,395
Depreciation	409,293	175,116	489	584,898
Operating loss	(538,829)	(117,556)	(39,181)	(695,566)
Tax Revenue	7,146	0	0	7,146
Gain on sale of fixed assets	10,000	18,252	0	28,252
Net loss	(521,683)	(99,304)	(39,181)	(660,168)
Fixed assets:				
Additions	732,691	189,246	0	921,937
Current capital contributions	219,090	287,444	0	506,534
Net working capital	2,888,263	333,535	(33,668)	3,188,130
Total assets	11,378,074	3,601,034	1,372	14,980,480
OPWC Loan and other long-term liabilities to be paid from fund revenues	83,183	190,502	5,264	278,949
Total equity	11,144,241	3,369,856	(37,560)	14,476,537
Encumbrances outstanding at December 31, 1999	\$ 692,025	\$ 61,109	\$ 1,091	\$ 754,225

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

**NOTE 20: CONTRACTUAL COMMITMENTS**

As of December 31, 1999, the City had contractual commitments for the following projects:

	<u>Contractual Commitment</u>	<u>Expended</u>	<u>Balance 12/31/99</u>
Federal Signal – storm sirens	\$ 87,358	\$ 29,413	\$ 57,945
Ohio Drilling – upgrade well pumps	56,091	0	56,091
Quicksall & Associates, Inc. – various engineering contracts	109,700	49,539	60,161
Civil Design – various engineering contracts	204,250	163,439	40,811
Landscaping & Reclamation – airport underground storage tanks	240,318	163,107	77,211
Landscaping & Reclamation – 18 <sup>th</sup> Street bridge construction	496,547	167,119	329,428
Conti Corporation – general services underground storage tanks	259,780	141,840	117,940
Superior Paving – street improvements	252,844	236,712	16,132
Hungerford & Terry – water filter media	26,640	0	26,640
Tank Services – water filters	68,794	0	68,794
Larkin Sewer Contractors – upgrade South Broadway water line	11,400	0	11,400
Various constructions contractors – Community Block Grant Program construction	<u>153,890</u>	<u>40,125</u>	<u>113,765</u>
Totals	<u>\$1,967,612</u>	<u>\$ 991,294</u>	<u>\$ 976,318</u>

**NOTE 21: JOINTLY GOVERNED ORGANIZATIONS**

*A. Community Improvement Corporation of Tuscarawas County*

The City is associated with the Community Improvement Corporation (“Corporation”) of Tuscarawas County as a Jointly Governed Organization. The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek and Gnadenuhnten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city or village and fifteen self-elected trustees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant’s degree of control is limited to its representation on the board. In 1999, no monies were paid by the City.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

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**B. Tuscarawas County Regional Planning Commission**

The City is also associated with the Tuscarawas County Regional Planning Commission ("Commission") as a Jointly Governed Organization. The Commission is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, municipalities and townships. Of the 61 members, the City appoints three. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions and social, economic and governmental characteristics, functions and services of the county. In 1999, the City contributed \$1,499, which represents 17.83% of total contributions.

**C. Southeastern Ohio Narcotics Team (S.E.N.T.)**

The City is also associated with the Southeastern Ohio Narcotics Team (S.E.N.T.), as a Jointly Governed Organization. S.E.N.T. is a multi-jurisdictional drug task force with the primary goal of combating major narcotic traffickers in Belmont, Carroll, Guernsey, Harrison, Monroe and Tuscarawas counties. It is jointly governed among the participating counties and cities. A grant is received from the State of Ohio of which the participating entities must match 25%. Of the 12 members, the City appoints one. Each member's control over the operation of S.E.N.T. is limited to its representation on the board. In 1999, the City contributed \$3,925, which represents 9.95% of total contributions.

**D. Ohio Mid-Eastern Governments Association (OMEGA)**

The Ohio-Mid Eastern Governments Association (OMEGA) is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. The mayor of the City of New Philadelphia serves as the City's representative on the board. The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. During 1999, OMEGA received \$1,413 from the City of New Philadelphia for an annual fee. The continued existence of OMEGA is not dependent on the City's continued participation and no equity interest exists. OMEGA has no outstanding debts.

**CITY OF NEW PHILADELPHIA, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 1999**

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**NOTE 22: CONTINGENCIES**

*A. Grants*

The City received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is 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 effect on the overall financial position of the City at December 31, 1999.

*B. Litigation*

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

COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP  
STATEMENTS AND SCHEDULES

General Fund

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The general fund is used to account for financial resources traditionally associated with general governmental operations which are not required to be accounted for by another fund.

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 1,829,583	\$ 2,085,510	\$ 255,927
Property and Other Taxes	1,031,000	957,042	(73,958)
Charges for Services	331,500	342,624	11,124
Fines, Licenses and Permits	445,000	519,664	74,664
Intergovernmental	1,055,667	1,303,867	248,200
Contributions and Donations	10,200	15,448	5,248
Interest	230,100	394,770	164,670
Rentals	50,000	51,551	1,551
Other	31,500	48,765	17,265
<i>Total Revenues</i>	<u>5,014,550</u>	<u>5,719,241</u>	<u>704,691</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Mayor:			
Personal Services:			
Salaries and Wages	116,025	116,025	0
Fringe Benefits	32,893	31,911	982
Contractual Services	13,630	2,836	10,794
Materials and Supplies	3,500	3,076	424
Travel, Schooling and Dues	2,000	1,456	544
Other	10,000	10,000	0
<i>Total Mayor</i>	<u>178,048</u>	<u>165,304</u>	<u>12,744</u>
Auditor:			
Personal Services:			
Salaries and Wages	92,139	90,573	1,566
Fringe Benefits	26,661	25,575	1,086
Contractual Services	25,613	24,661	952
Materials and Supplies	18,551	15,818	2,733
Travel, Schooling and Dues	1,720	1,033	687
<i>Total Auditor</i>	<u>164,684</u>	<u>157,660</u>	<u>7,024</u>

(Continued)



City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services:			
Salaries and Wages	\$ 7,313	\$ 6,562	\$ 751
Fringe Benefits	1,280	1,166	114
Contractual Services	1,000	713	287
Materials and Supplies	500	103	397
Travel, Schooling and Dues	1,000	70	930
<b>Total Treasurer</b>	<b>11,093</b>	<b>8,614</b>	<b>2,479</b>
Law Director:			
Personal Services:			
Salaries and Wages	33,285	33,285	0
Fringe Benefits	10,121	9,935	186
Contractual Services	32,300	32,248	52
Materials and Supplies	14,500	14,500	0
Travel, Schooling and Dues	50	0	50
<b>Total Law Director</b>	<b>90,256</b>	<b>89,968</b>	<b>288</b>
Police Prosecutor:			
Personal Services:			
Salaries and Wages	96,445	95,581	864
Fringe Benefits	34,263	29,581	4,682
Contractual Services	4,000	2,223	1,777
Materials and Supplies	3,000	2,030	970
Travel, Schooling and Dues	1,000	170	830
<b>Total Police Prosecutor</b>	<b>138,708</b>	<b>129,585</b>	<b>9,123</b>
Civil Service Commission:			
Personal Services:			
Salaries and Wages	150	100	50
Fringe Benefits	22	16	6
Contractual Services	600	0	600
Materials and Supplies	25	0	25
<b>Total Civil Service Commission</b>	<b>797</b>	<b>116</b>	<b>681</b>

(Continued)

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Income Tax Department:</b>			
<b>Personal Services:</b>			
Salaries and Wages	\$ 91,041	\$ 89,522	\$ 1,519
Fringe Benefits	30,801	29,911	890
Contractual Services	15,881	10,190	5,691
Materials and Supplies	31,005	17,041	13,964
Travel, Schooling and Dues	850	54	796
Other	122,000	120,156	1,844
<b>Total Income Tax Department</b>	<b>291,578</b>	<b>266,874</b>	<b>24,704</b>
<b>Council:</b>			
<b>Personal Services:</b>			
Salaries and Wages	31,460	31,460	0
Fringe Benefits	10,338	10,297	41
Contractual Services	12,941	9,660	3,281
Materials and Supplies	1,000	733	267
Travel, Schooling and Dues	500	0	500
<b>Total Council</b>	<b>56,239</b>	<b>52,150</b>	<b>4,089</b>
<b>Service Director:</b>			
<b>Personal Services:</b>			
Salaries and Wages	128,408	124,331	4,077
Fringe Benefits	39,642	26,117	13,525
Contractual Services	16,770	16,057	713
Materials and Supplies	3,640	3,393	247
Travel, Schooling and Dues	4,000	112	3,888
<b>Total Service Director</b>	<b>192,460</b>	<b>170,010</b>	<b>22,450</b>
<b>Administrative Services:</b>			
<b>Personal Services:</b>			
Salaries and Wages	76,600	73,154	3,446
Fringe Benefits	28,966	28,223	743
Contractual Services	300	65	235
Materials and Supplies	3,000	1,782	1,218
<b>Total Administrative Services</b>	<b>108,866</b>	<b>103,224</b>	<b>5,642</b>

(Continued)

City of New Philadelphia, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Rubbish-Janitor-City Hall:			
Personal Services:			
Salaries and Wages	\$ 51,676	\$ 48,613	\$ 3,063
Fringe Benefits	25,930	20,525	5,405
Contractual Services	169,785	156,322	13,463
Materials and Supplies	31,298	30,077	1,221
Travel, Schooling and Dues	8,000	0	8,000
<b>Total Rubbish-Janitor-City Hall</b>	<b>286,689</b>	<b>255,537</b>	<b>31,152</b>
Other:			
Other	6,000	25	5,975
<b>Total Other</b>	<b>6,000</b>	<b>25</b>	<b>5,975</b>
<b>Total General Government</b>	<b>1,525,418</b>	<b>1,399,067</b>	<b>126,351</b>
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	1,012,823	1,001,500	11,323
Fringe Benefits	192,828	192,541	287
Contractual Services	125,723	109,064	16,659
Materials and Supplies	46,162	37,721	8,441
Travel, Schooling and Dues	19,013	13,815	5,198
Other	5,228	5,157	71
<b>Total Police</b>	<b>1,401,777</b>	<b>1,359,798</b>	<b>41,979</b>
Fire Prevention:			
Personal Services:			
Salaries and Wages	821,080	809,759	11,321
Fringe Benefits	165,152	150,087	15,065
Contractual Services	61,783	58,925	2,858
Materials and Supplies	10,032	9,622	410
Travel, Schooling and Dues	5,500	3,478	2,022
<b>Total Fire Prevention</b>	<b>1,063,547</b>	<b>1,031,871</b>	<b>31,676</b>
<b>Total Security of Persons and Property</b>	<b>2,465,324</b>	<b>2,391,669</b>	<b>73,655</b>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Health Services:			
Health Department:			
Personal Services:			
Salaries and Wages	\$ 108,905	\$ 106,902	\$ 2,003
Fringe Benefits	35,455	34,815	640
Contractual Services	22,063	18,666	3,397
Materials and Supplies	5,273	3,525	1,748
Travel, Schooling and Dues	2,638	1,791	847
Other	150	0	150
Total Public Health Services	174,484	165,699	8,785
Leisure Time Activities:			
Parks and Recreation:			
Personal Services:			
Salaries and Wages	275,974	242,263	33,711
Fringe Benefits	74,820	62,767	12,053
Contractual Services	101,445	86,486	14,959
Materials and Supplies	49,386	45,437	3,949
Travel, Schooling and Dues	1,050	821	229
Total Leisure Time Activities	502,675	437,774	64,901
Municipal Court:			
Personal Services:			
Salaries and Wages	239,050	225,595	13,455
Fringe Benefits	147,602	139,538	8,064
Contractual Services	328,475	28,007	300,468
Materials and Supplies	57,156	52,247	4,909
Travel, Schooling and Dues	2,250	1,350	900
Other	14,000	3,473	10,527
Total Municipal Court	788,533	450,210	338,323

(Continued)

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Downtown Parking:			
Personal Services:			
Salaries and Wages	\$ 30,061	\$ 28,977	\$ 1,084
Fringe Benefits	10,179	9,913	266
Contractual Services	583	0	583
Materials and Supplies	2,117	2,052	65
Total Downtown Parking	42,940	40,942	1,998
Transportation:			
Contractual Services	23,300	21,996	1,304
Materials and Supplies	38,000	37,801	199
Total Transportation	61,300	59,797	1,503
Capital Outlay:			
New Equipment	238,237	164,498	73,739
Capital Improvements	1,380,828	1,317,609	63,219
Total Capital Outlay	1,619,065	1,482,107	136,958
Debt Service:			
Principal Retirement	4,168	4,168	0
Interest and Fiscal Charges	1,322	1,322	0
Total Debt Service	5,490	5,490	0
<i>Total Expenditures</i>	7,185,229	6,432,755	752,474
<i>Excess of Revenues</i> <i>(Under) Expenditures</i>	(2,170,679)	(713,514)	1,457,165
<b>Other Financing Sources (Uses):</b>			
Proceeds of Notes	450,000	450,000	0
Proceeds from Sale of Assets	15,000	21,250	6,250
Operating Transfers Out	(295,500)	(265,500)	30,000
<i>Total Other Financing Sources</i>	169,500	205,750	36,250

(Continued)

City of New Philadelphia, Ohio  
 Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	\$ (2,001,179)	\$ (507,764)	\$ 1,493,415
<i>Fund Balance Beginning of Year Restated (See Note 3)</i>	2,221,785	2,221,785	0
<i>Prior Year Encumbrances Appropriated</i>	169,970	169,970	0
<i>Fund Balance End of Year</i>	390,576	1,883,991	1,493,415

## Special Revenue Funds

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

Street Maintenance and Repair Fund - Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.

State Highway Fund - Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

Motor Vehicle Permissive Tax Fund - To account for revenue from the levy of an annual license tax on all motor vehicles registered in New Philadelphia. These funds may then be expended as outlined by ordinance.

Cemetery Fund - To account for revenue from the sale of plots and interest from the Cemetery Endowment fund. These monies are used for the care and upkeep of the cemetery.

Law Enforcement Video Fund - To account for revenue from fines up to \$50 per fine on any OMVI case from municipal court. This money is then used by the police department to purchase and maintain video equipment.

Indigent Driver Alcohol Treatment Fund - To account for revenue disbursed to the City according to Ohio Revised Code 4511.19(M).

Ohio Motor Vehicle Inspection (OMVI) Enforcement Fund - To account for revenue disbursed to the City according to Ohio Revised Code 4511.19(M).

Southeastern Ohio Narcotics Team (S.E.N.T.) Fund - To account for revenue from the Southeastern Narcotics Task Force to be expended on the City's own narcotics task force.

HAZMAT Team Fund - To account for revenue from cost recovery of hazardous materials incidents by the New Philadelphia Fire Department. The money is expended for physicals, equipment and training related to hazardous materials incidents.

Sanitation Fund - To account for revenue from voted property tax levies and recycling program proceeds, used to operate the trash pickup and recycling services of the City.

Special Street Lighting - To account for revenue from income tax revenue sufficient to pay monthly special street lighting bills. The fund can be used to maintain and repair street lights.

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Special Revenue Funds  
(Continued)

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Municipal Court Civil Fees Fund - To account for revenues from collections under Ohio Revised Code Section 1901.26(A)(9).

Municipal Court Legal Research Fund - To account for revenue from an additional court cost of \$13.00 per case.

Municipal Court Computer Improvement Fund - To account for revenue from a surcharge of \$1.50 per case for computer improvements pursuant to Ohio Revised Code Section 1901.261(B).

Municipal Court Probation Fund - To account for revenue from a \$50.00 monthly supervision fee charged as a condition of probation, pursuant to Ohio Revised Code Section 2951.021(A)(2).

Municipal Court Special Projects Fund - To account for revenue from a \$20.00 fee charged, in addition to all other court costs, on the filing of each criminal case, civil action or proceeding, or judgment by confession, pursuant to Ohio Revised Code Section 1901.26. The court may use the revenue to acquire and pay for special projects, including but not limited to acquisition or rehabilitation of facilities, acquisition of equipment, hiring and training of staff, and other related services.

Municipal Court Domestic Violence Fund - To account for revenue from an additional charge of \$50.00, in addition to all other court costs, pursuant to Ohio Revised Code Section 1901.26(B)(1), on the filing of each new domestic violence case.

Municipal Court Security Fund - To account for grant monies received by the court to be used exclusively for security measures.

Economic Development Fund - To account for the repayment of loans made locally for the purpose of aiding new businesses. The original revenue from this fund was from a State grant.

Police and Fire Pension Fund - To accumulate property taxes levied for the payment of the current and accrued liability for police and firemen's disability and pension benefits.

Police Law Enforcement Fund - To account for revenue from certain mandatory fines imposed pursuant to Ohio Revised Code Section 2925.03 to the law enforcement agency that was primarily responsible for making the arrest of any person charged with violation of Section 2925.03 is entitled to this revenue.

Cable Franchise Fee Fund - To account for revenues generated from a franchise fee imposed on the local cable company.

Special Revenue Funds  
(Continued)

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Sidewalk Improvement Program Fund – To account for City funds and funds received from citizens participating in the Sidewalk Improvement Program, a program that replaces sidewalks in older areas of the city. One-half of the cost for sidewalk improvement is received from the participant, with the City contributing the other half. The City's maximum contribution to the program for fiscal year 1999 was set at \$25,000 by council.

Community Housing Improvement Program (CHIP) Income Fund – To account for monies forfeited by participants in the City's CHIP program. A certain percentage of the benefits received by the participating homeowner is forfeited if the improved property is sold.

Community Housing Improvement Program (CHIP) Grant Fund - To account for grant monies received for renovations of designated areas of the community.

Downtown Revolving Loan Fund - To account for initial loans made by the City to local businesses and the subsequent repayment of these loans.

Bicentennial Fund - To account for revenues transferred from the general fund for the City's 200th birthday celebration.

Fire Ambulance Fund - To account for fees charged and collected for ambulance services.

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Special Revenue Funds  
December 31, 1999

	Street Maintenance & Repair	State Highway	Motor Vehicle Permissive Tax	Cemetery
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 22,364	\$ 7,632	\$ 7,812	\$ 88,005
Receivables:				
Taxes	93,710	0	0	13,387
Accounts	0	0	0	47,291
Loans	0	0	0	0
Intergovernmental	35,366	2,867	5,847	0
Materials and Supplies Inventory	215,769	0	0	0
<i>Total Assets</i>	<u>367,209</u>	<u>10,499</u>	<u>13,659</u>	<u>148,683</u>
<b>Liabilities:</b>				
Accounts Payable	927	1,218	3,897	284
Contracts Payable	0	0	0	0
Accrued Wages	11,530	0	0	2,274
Intergovernmental Payable	8,230	0	0	1,819
Deferred Revenue	0	0	0	27,026
<i>Total Liabilities</i>	<u>20,687</u>	<u>1,218</u>	<u>3,897</u>	<u>31,403</u>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Encumbrances	3,551	0	133	1,235
Reserved for Inventory	215,769	0	0	0
Reserved for Loans	0	0	0	0
Undesignated, Unreserved	127,202	9,281	9,629	116,045
<i>Total Fund Equity</i>	<u>346,522</u>	<u>9,281</u>	<u>9,762</u>	<u>117,280</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 367,209</u>	<u>\$ 10,499</u>	<u>\$ 13,659</u>	<u>\$ 148,683</u>

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Law Enforcement Video	Indigent Driver Alcohol Treatment	OMVI Enforcement	SENT	HAZMAT Team	Sanitation
\$ 2,471	\$ 93,921	\$ 14,584	\$ 1,929	\$ 6,410	\$ 340,889
0	0	0	0	0	806,442
0	929	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	4,970
<u>2,471</u>	<u>94,850</u>	<u>14,584</u>	<u>1,929</u>	<u>6,410</u>	<u>1,152,301</u>
0	0	0	0	0	24,688
0	0	0	0	0	0
0	0	0	0	0	7,820
0	0	0	56	0	5,512
0	0	0	0	0	686,442
<u>0</u>	<u>0</u>	<u>0</u>	<u>56</u>	<u>0</u>	<u>724,462</u>
0	0	0	0	0	29,854
0	0	0	0	0	4,970
0	0	0	0	0	0
<u>2,471</u>	<u>94,850</u>	<u>14,584</u>	<u>1,873</u>	<u>6,410</u>	<u>393,015</u>
<u>2,471</u>	<u>94,850</u>	<u>14,584</u>	<u>1,873</u>	<u>6,410</u>	<u>427,839</u>
<u>\$ 2,471</u>	<u>\$ 94,850</u>	<u>\$ 14,584</u>	<u>\$ 1,929</u>	<u>\$ 6,410</u>	<u>\$ 1,152,301</u>

(Continued)

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 1999

	Special Street Lighting	Municipal Court Civil Fees	Municipal Court Legal Research	Municipal Court Computer Improvement
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 12,777	\$ 870	\$ 97,448	\$ 274,943
Receivables:				
Taxes	45,000	0	0	0
Accounts	0	0	1,258	8,952
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>57,777</u>	<u>870</u>	<u>98,706</u>	<u>283,895</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	0	0
Contracts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Encumbrances	5,077	0	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Undesignated, Unreserved	52,700	870	98,706	283,895
<i>Total Fund Equity</i>	<u>57,777</u>	<u>870</u>	<u>98,706</u>	<u>283,895</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 57,777</u>	<u>\$ 870</u>	<u>\$ 98,706</u>	<u>\$ 283,895</u>

<u>Municipal Court Probation</u>	<u>Municipal Court Special Projects</u>	<u>Municipal Court Domestic Violence</u>	<u>Municipal Court Security</u>	<u>Economic Development</u>	<u>Police and Fire Pension</u>
\$ 185,149	\$ 382,143	\$ 4,496	\$ 14,443	\$ 19,952	\$ 48,410
0	0	0	0	0	200,827
14,833	17,298	279	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>199,982</u>	<u>399,441</u>	<u>4,775</u>	<u>14,443</u>	<u>19,952</u>	<u>249,237</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	135,665
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>135,665</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>199,982</u>	<u>399,441</u>	<u>4,775</u>	<u>14,443</u>	<u>19,952</u>	<u>113,572</u>
<u>199,982</u>	<u>399,441</u>	<u>4,775</u>	<u>14,443</u>	<u>19,952</u>	<u>113,572</u>
<u>\$ 199,982</u>	<u>\$ 399,441</u>	<u>\$ 4,775</u>	<u>\$ 14,443</u>	<u>\$ 19,952</u>	<u>\$ 249,237</u>

(Continued)

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (Continued)  
December 31, 1999

	Police Law Enforcement	Cable Franchise Fee	Sidewalk Improvement Program	Community Housing Improvement Program Income
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 213	\$ 149,359	\$ 25,433	\$ 40,534
Receivables:				
Taxes	0	0	0	0
Accounts	0	38,735	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>213</u>	<u>188,094</u>	<u>25,433</u>	<u>40,534</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	6,909	492
Contracts Payable	0	2,672	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Deferred Revenue	0	38,735	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>41,407</u>	<u>6,909</u>	<u>492</u>
<b>Fund Equity:</b>				
Fund Balances:				
Reserved for Encumbrances	0	14,356	1,325	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Undesignated, Unreserved	213	132,331	17,199	40,042
<i>Total Fund Equity</i>	<u>213</u>	<u>146,687</u>	<u>18,524</u>	<u>40,042</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 213</u>	<u>188,094</u>	<u>25,433</u>	<u>40,534</u>



Community Housing Improvement Program (CHIP)	Downtown Revolving Loan	Bicentennial	Fire Ambulance	Total
\$ 19,366	\$ 42,157	\$ 10,000	\$ 114,765	\$ 2,028,475
0	0	0	0	1,159,366
0	0	0	80,577	210,152
0	52,116	0	0	52,116
0	0	0	0	44,080
0	0	0	0	220,739
<u>19,366</u>	<u>94,273</u>	<u>10,000</u>	<u>195,342</u>	<u>3,714,928</u>
0	0	0	53	38,468
0	0	0	0	2,672
0	0	0	0	21,624
0	0	0	0	15,617
0	0	0	58,739	946,607
<u>0</u>	<u>0</u>	<u>0</u>	<u>58,792</u>	<u>1,024,988</u>
113,764	0	0	2,097	171,392
0	0	0	0	220,739
0	52,116	0	0	52,116
<u>(94,398)</u>	<u>42,157</u>	<u>10,000</u>	<u>134,453</u>	<u>2,245,693</u>
<u>19,366</u>	<u>94,273</u>	<u>10,000</u>	<u>136,550</u>	<u>2,689,940</u>
<u>\$ 19,366</u>	<u>\$ 94,273</u>	<u>\$ 10,000</u>	<u>\$ 195,342</u>	<u>\$ 3,714,928</u>

City of New Philadelphia, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 1999

	Street Maintenance and Repair	State Highway	Motor Vehicle Permissive Tax	Cemetery
<b>Revenues:</b>				
Municipal Income Tax	\$ 457,389	\$ 0	\$ 0	\$ 65,342
Property and Other Taxes	0	0	0	0
Charges for Services	0	0	0	139,763
Fines, Licenses and Permits	0	0	0	0
Intergovernmental	492,054	38,981	84,034	0
Interest	713	529	1,079	19,008
Other	4,457	0	0	3,546
<i>Total Revenues</i>	<u>954,613</u>	<u>39,510</u>	<u>85,113</u>	<u>227,659</u>
<b>Expenditures:</b>				
Current:				
General Government	0	0	0	188,008
Security of Persons and Property	0	0	0	0
Municipal Court	0	0	0	0
Transportation	989,609	50,000	110,529	0
Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Capital Outlay	16,256	0	0	10,695
<i>Total Expenditures</i>	<u>1,005,865</u>	<u>50,000</u>	<u>110,529</u>	<u>198,703</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(51,252)</u>	<u>(10,490)</u>	<u>(25,416)</u>	<u>28,956</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	85,000	10,000	20,000	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>85,000</u>	<u>10,000</u>	<u>20,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>33,748</u>	<u>(490)</u>	<u>(5,416)</u>	<u>28,956</u>
<i>Fund Balances Beginning Of Year</i>	234,359	9,771	15,178	88,324
<i>Increase in Reserve for Inventory</i>	<u>78,415</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$ 346,522</u>	<u>\$ 9,281</u>	<u>\$ 9,762</u>	<u>\$ 117,280</u>

Law Enforcement Video	Indigent Driver Alcohol Treatment	OMVI Enforcement	SENT	HAZMAT Team	Sanitation
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	813,346
0	0	0	5,138	3,543	46,512
0	26,694	2,948	0	0	0
0	0	0	0	0	90,159
0	0	0	0	0	0
0	0	0	0	0	10
0	26,694	2,948	5,138	3,543	950,027
0	0	0	0	0	0
0	0	0	5,094	1,718	0
0	7,881	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	884,866
1,465	0	0	0	1,859	170,556
1,465	7,881	0	5,094	3,577	1,055,422
(1,465)	18,813	2,948	44	(34)	(105,395)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(1,465)	18,813	2,948	44	(34)	(105,395)
3,936	76,037	11,636	1,829	6,444	530,862
0	0	0	0	0	2,372
\$ 2,471	\$ 94,850	\$ 14,584	\$ 1,873	\$ 6,410	\$ 427,839

(Continued)

City of New Philadelphia, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 1999

	Special Street Lighting	Municipal Court Civil Fees	Municipal Court Legal Research	Municipal Court Computer Improvement
<b>Revenues:</b>				
Municipal Income Tax	\$ 149,000	\$ 0	\$ 0	\$ 0
Property and Other Taxes	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	8	16,382	120,761
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>149,000</u>	<u>8</u>	<u>16,382</u>	<u>120,761</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General Government	134,215	0	0	0
Security of Persons and Property	0	0	0	0
Municipal Court	0	0	12,098	153,131
Transportation	0	0	0	0
Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Capital Outlay	0	0	0	10,469
<i>Total Expenditures</i>	<u>134,215</u>	<u>0</u>	<u>12,098</u>	<u>163,600</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>14,785</u>	<u>8</u>	<u>4,284</u>	<u>(42,839)</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>14,785</u>	<u>8</u>	<u>4,284</u>	<u>(42,839)</u>
<i>Fund Balances Beginning Of Year</i>	42,992	862	94,422	326,734
<i>Increase in Reserve for Inventory</i>	0	0	0	0
<i>Fund Balances End of Year</i>	<u>\$ 57,777</u>	<u>\$ 870</u>	<u>\$ 98,706</u>	<u>\$ 283,895</u>

Municipal Court Probation	Municipal Court Special Projects	Municipal Court Domestic Violence	Municipal Court Security	Economic Development	Police and Fire Pension
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 196,025
0	0	0	0	0	158,083
0	0	0	0	0	0
138,727	225,460	3,703	0	0	0
0	0	0	28,125	0	19,125
0	0	0	0	762	0
0	0	0	0	0	0
<u>138,727</u>	<u>225,460</u>	<u>3,703</u>	<u>28,125</u>	<u>762</u>	<u>373,233</u>
0	0	0	0	0	0
0	0	0	0	0	348,886
14,186	7,398	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	13,682	0	0
<u>14,186</u>	<u>7,398</u>	<u>0</u>	<u>13,682</u>	<u>0</u>	<u>348,886</u>
<u>124,541</u>	<u>218,062</u>	<u>3,703</u>	<u>14,443</u>	<u>762</u>	<u>24,347</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>124,541</u>	<u>218,062</u>	<u>3,703</u>	<u>14,443</u>	<u>762</u>	<u>24,347</u>
75,441	181,379	1,072	0	19,190	89,225
0	0	0	0	0	0
<u>\$ 199,982</u>	<u>\$ 399,441</u>	<u>\$ 4,775</u>	<u>\$ 14,443</u>	<u>\$ 19,952</u>	<u>\$ 113,572</u>

(Continued)

City of New Philadelphia, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 1999

	Police Law Enforcement	Cable Franchise Fee	Sidewalk Improvement Program	Community Housing Improvement Program Income
<b>Revenues:</b>				
Municipal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0
Property and Other Taxes	0	0	0	0
Charges for Services	0	0	17,664	0
Fines, Licenses and Permits	1,150	111,890	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	1,016
Other	0	0	0	18,605
<i>Total Revenues</i>	<u>1,150</u>	<u>111,890</u>	<u>17,664</u>	<u>19,621</u>
<b>Expenditures:</b>				
Current:				
General Government	0	0	0	0
Security of Persons and Property	3,924	0	0	0
Municipal Court	0	0	0	0
Transportation	0	0	0	0
Community Development	0	25,000	0	492
Basic Utility Services	0	0	0	0
Capital Outlay	0	35,644	41,332	0
<i>Total Expenditures</i>	<u>3,924</u>	<u>60,644</u>	<u>41,332</u>	<u>492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,774)</u>	<u>51,246</u>	<u>(23,668)</u>	<u>19,129</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	0	0	25,000	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,774)</u>	<u>51,246</u>	<u>1,332</u>	<u>19,129</u>
<i>Fund Balances Beginning Of Year</i>	2,987	95,441	17,192	20,913
<i>Increase in Reserve for Inventory</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$ 213</u>	<u>\$ 146,687</u>	<u>\$ 18,524</u>	<u>\$ 40,042</u>

Community Housing Improvement Program (CHIP)	Downtown Revolving Loan	Bicentennial	Fire Ambulance	Totals
\$ 0	\$ 0	\$ 0	\$ 0	\$ 867,756
0	0	0	0	971,429
0	0	0	136,899	349,519
0	0	0	0	647,723
283,740	0	0	0	1,036,218
0	2,221	0	0	25,328
0	0	0	0	26,618
<u>283,740</u>	<u>2,221</u>	<u>0</u>	<u>136,899</u>	<u>3,924,591</u>
0	0	0	0	322,223
0	0	0	53,668	413,290
0	0	0	0	194,694
0	0	0	0	1,150,138
301,164	0	0	0	326,656
0	0	0	0	884,866
0	0	0	105,315	407,273
<u>301,164</u>	<u>0</u>	<u>0</u>	<u>158,983</u>	<u>3,699,140</u>
<u>(17,424)</u>	<u>2,221</u>	<u>0</u>	<u>(22,084)</u>	<u>225,451</u>
0	0	2,500	0	142,500
0	(25,000)	0	0	(25,000)
0	(25,000)	2,500	0	117,500
<u>(17,424)</u>	<u>(22,779)</u>	<u>2,500</u>	<u>(22,084)</u>	<u>342,951</u>
36,790	117,052	7,500	158,634	2,266,202
0	0	0	0	80,787
<u>\$ 19,366</u>	<u>\$ 94,273</u>	<u>\$ 10,000</u>	<u>\$ 136,550</u>	<u>\$ 2,689,940</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Street Maintenance and Repair Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 500,000	\$ 440,640	\$ (59,360)
Intergovernmental	510,000	493,814	(16,186)
Interest	0	713	713
Other	0	4,456	4,456
<i>Total Revenues</i>	<u>1,010,000</u>	<u>939,623</u>	<u>(70,377)</u>
<b>Expenditures:</b>			
Current:			
Transportation:			
Personal Services:			
Salaries and Wages	533,832	526,888	6,944
Fringe Benefits	199,536	199,535	1
Contractual Services	103,838	91,434	12,404
Materials and Supplies	199,491	194,388	5,103
Travel, Schooling and Dues	2,400	1,855	545
Total Transportation	<u>1,039,097</u>	<u>1,014,100</u>	<u>24,997</u>
Capital Outlay:			
New Equipment	16,500	16,256	244
Total Capital Outlay	<u>16,500</u>	<u>16,256</u>	<u>244</u>
<i>Total Expenditures</i>	<u>1,055,597</u>	<u>1,030,356</u>	<u>25,241</u>
<i>Excess of Revenues (Under) Expenditures</i>	(45,597)	(90,733)	(45,136)
<b>Other Financing Sources:</b>			
Operating Transfers In	85,000	85,000	0
<i>Total Other Financing Sources</i>	<u>85,000</u>	<u>85,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	39,403	(5,733)	(45,136)
<i>Fund Balance Beginning of Year</i>	115	115	0
<i>Prior Year Encumbrances Appropriated</i>	<u>23,504</u>	<u>23,504</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 63,022</u>	<u>\$ 17,886</u>	<u>\$ (45,136)</u>



City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
State Highway Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 39,500	\$ 39,125	\$ (375)
Interest	500	529	29
<i>Total Revenues</i>	<u>40,000</u>	<u>39,654</u>	<u>(346)</u>
<b>Expenditures:</b>			
Current:			
Transportation:			
Materials and Supplies	68,760	67,000	1,760
<i>Total Expenditures</i>	<u>68,760</u>	<u>67,000</u>	<u>1,760</u>
<i>Excess of Revenues (Under) Expenditures</i>	(28,760)	(27,346)	1,414
<b>Other Financing Sources:</b>			
Operating Transfers In	5,000	10,000	5,000
<i>Total Other Financing Sources</i>	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	(23,760)	(17,346)	6,414
<i>Fund Balance Beginning of Year</i>	6,760	6,760	0
<i>Prior Year Encumbrances Appropriated</i>	<u>17,000</u>	<u>17,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 6,414</u>	<u>\$ 6,414</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle Permissive Tax Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 89,000	\$ 83,953	\$ (5,047)
Interest	1,000	1,079	79
<i>Total Revenues</i>	<u>90,000</u>	<u>85,032</u>	<u>(4,968)</u>
<b>Expenditures:</b>			
Current:			
Transportation:			
Materials and Supplies	161,164	152,414	8,750
<i>Total Expenditures</i>	<u>161,164</u>	<u>152,414</u>	<u>8,750</u>
<i>Excess of Revenues (Under) Expenditures</i>	(71,164)	(67,382)	3,782
<b>Other Financing Sources:</b>			
Operating Transfers In	20,000	20,000	0
<i>Total Other Financing Sources</i>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	(51,164)	(47,382)	3,782
<i>Fund Balance Beginning of Year</i>	9,412	9,412	0
<i>Prior Year Encumbrances Appropriated</i>	<u>41,752</u>	<u>41,752</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 3,782</u>	<u>\$ 3,782</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Cemetery Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 59,000	\$ 62,949	\$ 3,949
Charges for Services	125,000	142,007	17,007
Interest	15,000	19,008	4,008
Other	1,000	3,546	2,546
<i>Total Revenues</i>	<u>200,000</u>	<u>227,510</u>	<u>27,510</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Other:			
Personal Services:			
Salaries and Wages	152,471	135,247	17,224
Fringe Benefits	48,168	39,461	8,707
Contractual Services	8,202	6,659	1,543
Materials and Supplies	13,007	11,718	1,289
Travel, Schooling, and Dues	250	60	190
<i>Total General Government</i>	<u>222,098</u>	<u>193,145</u>	<u>28,953</u>
Capital Outlay:			
New Equipment	13,805	11,170	2,635
<i>Total Capital Outlay</i>	<u>13,805</u>	<u>11,170</u>	<u>2,635</u>
<i>Total Expenditures</i>	<u>235,903</u>	<u>204,315</u>	<u>31,588</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,903)	23,195	59,098
<i>Fund Balance Beginning of Year</i>	58,611	58,611	0
<i>Prior Year Encumbrances Appropriated</i>	4,680	4,680	0
<i>Fund Balance End of Year</i>	<u>\$ 27,388</u>	<u>\$ 86,486</u>	<u>\$ 59,098</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Video Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 5,000	\$ 0	\$ (5,000)
<i>Total Revenues</i>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Police:			
Contractual Services	<u>600</u>	<u>0</u>	<u>600</u>
Total Security of Persons and Property	<u>600</u>	<u>0</u>	<u>600</u>
Capital Outlay:			
New Equipment	<u>8,336</u>	<u>1,465</u>	<u>6,871</u>
Total Capital Outlay	<u>8,336</u>	<u>1,465</u>	<u>6,871</u>
<i>Total Expenditures</i>	<u>8,936</u>	<u>1,465</u>	<u>7,471</u>
<i>Excess of Revenues (Under) Expenditures</i>	(3,936)	(1,465)	2,471
<i>Fund Balance Beginning of Year</i>	<u>3,936</u>	<u>3,936</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 2,471</u>	<u>\$ 2,471</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Indigent Driver Alcohol Treatment Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 15,000	\$ 26,635	\$ 11,635
<i>Total Revenues</i>	<u>15,000</u>	<u>26,635</u>	<u>11,635</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	1,000	0	1,000
Total Security of Persons and Property	<u>1,000</u>	<u>0</u>	<u>1,000</u>
Municipal Court:			
Contractual Services	10,000	7,881	2,119
Total Municipal Court	<u>10,000</u>	<u>7,881</u>	<u>2,119</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>7,881</u>	<u>3,119</u>
<i>Excess of Revenues Over Expenditures</i>	4,000	18,754	14,754
<i>Fund Balance Beginning of Year</i>	<u>75,167</u>	<u>75,167</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 79,167</u>	<u>\$ 93,921</u>	<u>\$ 14,754</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
OMVI Enforcement Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 3,000	\$ 3,177	\$ 177
<i>Total Revenues</i>	<u>3,000</u>	<u>3,177</u>	<u>177</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Police:			
Contractual Services	8,000	0	8,000
<i>Total Expenditures</i>	<u>8,000</u>	<u>0</u>	<u>8,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,000)	3,177	8,177
<i>Fund Balance Beginning of Year</i>	<u>11,407</u>	<u>11,407</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 6,407</u>	<u>\$ 14,584</u>	<u>\$ 8,177</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
SENT Task Force Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 10,000	\$ 5,138	\$ (4,862)
<i>Total Revenues</i>	<u>10,000</u>	<u>5,138</u>	<u>(4,862)</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	10,000	5,138	4,862
<i>Total Expenditures</i>	<u>10,000</u>	<u>5,138</u>	<u>4,862</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1,929</u>	<u>1,929</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,929</u>	<u>\$ 1,929</u>	<u>\$ 0</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
HAZMAT Team Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 5,000	\$ 3,543	\$ (1,457)
<i>Total Revenues</i>	<u>5,000</u>	<u>3,543</u>	<u>(1,457)</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Fire Prevention:			
Personal Services:			
Fringe Benefits	1,500	387	1,113
Materials and Supplies	<u>2,500</u>	<u>1,331</u>	<u>1,169</u>
Total Security of Persons and Property	<u>4,000</u>	<u>1,718</u>	<u>2,282</u>
Capital Outlay:			
New Equipment	<u>2,000</u>	<u>1,859</u>	<u>141</u>
Total Capital Outlay	<u>2,000</u>	<u>1,859</u>	<u>141</u>
<i>Total Expenditures</i>	<u>6,000</u>	<u>3,577</u>	<u>2,423</u>
<i>Excess of Revenues (Under) Expenditures</i>	(1,000)	(34)	966
<i>Fund Balance Beginning of Year</i>	<u>6,444</u>	<u>6,444</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,444</u>	<u>\$ 6,410</u>	<u>\$ 966</u>



City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Sanitation Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$ 950,000	\$ 818,346	\$ (131,654)
Charges for Services	57,000	46,511	(10,489)
Intergovernmental	77,000	90,159	13,159
Other	0	10	10
<i>Total Revenues</i>	<u>1,084,000</u>	<u>955,026</u>	<u>(128,974)</u>
<b>Expenditures:</b>			
Current:			
Basic Utility Services:			
Personal Services:			
Salaries and Wages	410,294	379,187	31,107
Fringe Benefits	135,325	127,986	7,339
Contractual Services	94,955	92,100	2,855
Materials and Supplies	30,790	30,276	514
Travel, Schooling, and Dues	1,000	265	735
Other	299,092	289,973	9,119
<i>Total Basic Utility Services</i>	<u>971,456</u>	<u>919,787</u>	<u>51,669</u>
Capital Outlay:			
New Equipment	195,674	192,992	2,682
<i>Total Capital Outlay</i>	<u>195,674</u>	<u>192,992</u>	<u>2,682</u>
<i>Total Expenditures</i>	<u>1,167,130</u>	<u>1,112,779</u>	<u>54,351</u>
<i>Excess of Revenues (Under) Expenditures</i>	(83,130)	(157,753)	(74,623)
<i>Fund Balance Beginning of Year</i>	314,634	314,634	0
<i>Prior Year Encumbrances Appropriated</i>	<u>131,642</u>	<u>131,642</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 363,146</u>	<u>\$ 288,523</u>	<u>\$ (74,623)</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Special Street Lighting Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 140,000	\$ 144,000	\$ 4,000
<i>Total Revenues</i>	<u>140,000</u>	<u>144,000</u>	<u>4,000</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Other:			
Contractual Services	140,953	139,292	1,661
<i>Total Expenditures</i>	<u>140,953</u>	<u>139,292</u>	<u>1,661</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(953)	4,708	5,661
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,992</u>	<u>2,992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,039</u>	<u>\$ 7,700</u>	<u>\$ 5,661</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Municipal Court Civil Fees Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 500	\$ 8	\$ (492)
<i>Total Revenues</i>	<u>500</u>	<u>8</u>	<u>(492)</u>
<b>Expenditures:</b>			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	1,362	0	1,362
<i>Total Expenditures</i>	<u>1,362</u>	<u>0</u>	<u>1,362</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(862)	8	870
<i>Fund Balance Beginning of Year</i>	<u>862</u>	<u>862</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 870</u>	<u>\$ 870</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Municipal Court Legal Research Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 28,000	\$ 16,140	\$ (11,860)
<i>Total Revenues</i>	<u>28,000</u>	<u>16,140</u>	<u>(11,860)</u>
<b>Expenditures:</b>			
Current:			
Municipal Court:			
Contractual Services	121,405	12,097	109,308
<i>Total Expenditures</i>	<u>121,405</u>	<u>12,097</u>	<u>109,308</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(93,405)	4,043	97,448
<i>Fund Balance Beginning of Year</i>	90,758	90,758	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,647</u>	<u>2,647</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 97,448</u>	<u>\$ 97,448</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Municipal Court Computer Improvement Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 100,000	\$ 115,240	\$ 15,240
<i>Total Revenues</i>	100,000	115,240	15,240
<b>Expenditures:</b>			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	109,526	108,354	1,172
Fringe Benefits	42,375	42,034	341
Contractual Services	25,260	2,743	22,517
Total Municipal Court	177,161	153,131	24,030
Capital Outlay:			
New Equipment	105,000	10,469	94,531
Total Capital Outlay	105,000	10,469	94,531
<i>Total Expenditures</i>	282,161	163,600	118,561
<i>Excess of Revenues (Under) Expenditures</i>	(182,161)	(48,360)	133,801
<i>Fund Balance Beginning of Year</i>	322,338	322,338	0
<i>Prior Year Encumbrances Appropriated</i>	965	965	0
<i>Fund Balance End of Year</i>	\$ 141,142	\$ 274,943	\$ 133,801

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Municipal Court Probation Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 90,000	\$ 133,514	\$ 43,514
<i>Total Revenues</i>	90,000	133,514	43,514
<b>Expenditures:</b>			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	11,000	10,679	321
Fringe Benefits	3,880	2,886	994
Contractual Services	95,821	621	95,200
<i>Total Expenditures</i>	110,701	14,186	96,515
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,701)	119,328	140,029
<i>Fund Balance Beginning of Year</i>	65,821	65,821	0
<i>Fund Balance End of Year</i>	\$ 45,120	\$ 185,149	\$ 140,029

City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Municipal Court Special Projects Fund  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 220,000	\$ 222,151	\$ 2,151
<i>Total Revenues</i>	<u>220,000</u>	<u>222,151</u>	<u>2,151</u>
<b>Expenditures:</b>			
Current:			
Municipal Court:			
Contractual Services	<u>300,000</u>	<u>7,398</u>	<u>292,602</u>
<i>Total Expenditures</i>	<u>300,000</u>	<u>7,398</u>	<u>292,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(80,000)	214,753	294,753
<i>Fund Balance Beginning of Year</i>	<u>167,390</u>	<u>167,390</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 87,390</u>	<u>\$ 382,143</u>	<u>\$ 294,753</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Municipal Court Domestic Violence Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 20,000	\$ 3,724	\$ (16,276)
<i>Total Revenues</i>	<u>20,000</u>	<u>3,724</u>	<u>(16,276)</u>
<b>Expenditures:</b>			
Current:			
Municipal Court:			
Contractual Services	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Total Expenditures</i>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
<i>Excess of Revenues Over Expenditures</i>	0	3,724	3,724
<i>Fund Balance Beginning of Year</i>	<u>772</u>	<u>772</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 772</u>	<u>\$ 4,496</u>	<u>\$ 3,724</u>



City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Municipal Court Security Fund  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 23,000	\$ 28,125	\$ 5,125
<i>Total Revenues</i>	<u>23,000</u>	<u>28,125</u>	<u>5,125</u>
<b>Expenditures:</b>			
Capital Outlay Capital Improvements	<u>23,000</u>	<u>13,682</u>	<u>9,318</u>
<i>Total Expenditures</i>	<u>23,000</u>	<u>13,682</u>	<u>9,318</u>
<i>Excess of Revenues Over Expenditures</i>	0	14,443	14,443
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 14,443</u>	<u>\$ 14,443</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Economic Development Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Interest	\$ 0	\$ 762	\$ 762
<i>Total Revenues</i>	<u>0</u>	<u>762</u>	<u>762</u>
<i>Excess Revenues</i>	0	762	762
<b>Other Financing (Uses):</b>			
Operating Transfers Out	<u>(19,190)</u>	<u>0</u>	<u>19,190</u>
<i>Total Other Financing (Uses)</i>	<u>(19,190)</u>	<u>0</u>	<u>19,190</u>
<i>Excess of Revenues Over (Under) Other Financing Uses</i>	(19,190)	762	19,952
<i>Fund Balance Beginning of Year</i>	<u>19,190</u>	<u>19,190</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 19,952</u>	<u>\$ 19,952</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Police and Fire Pension Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 174,000	\$ 188,846	\$ 14,846
Property and Other Taxes	149,000	158,083	9,083
Intergovernmental	16,000	19,125	3,125
<i>Total Revenues</i>	<u>339,000</u>	<u>366,054</u>	<u>27,054</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Police:			
Personal Services:			
Fringe Benefits	165,000	151,643	13,357
Contractual Services	1,750	1,474	276
<b>Total Police</b>	<u>166,750</u>	<u>153,117</u>	<u>13,633</u>
Fire Prevention:			
Personal Services:			
Fringe Benefits	200,000	194,295	5,705
Contractual Services	1,750	1,474	276
<b>Total Fire Prevention</b>	<u>201,750</u>	<u>195,769</u>	<u>5,981</u>
<b>Total Security of Persons and Property</b>	<u>368,500</u>	<u>348,886</u>	<u>19,614</u>
<i>Total Expenditures</i>	<u>368,500</u>	<u>348,886</u>	<u>19,614</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,500)	17,168	46,668
<i>Fund Balance Beginning of Year</i>	<u>31,242</u>	<u>31,242</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,742</u>	<u>\$ 48,410</u>	<u>\$ 46,668</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Police Law Enforcement Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 2,000	\$ 1,150	\$ (850)
<i>Total Revenues</i>	<u>2,000</u>	<u>1,150</u>	<u>(850)</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Police:			
Contractual Services	4,487	3,924	563
Travel, Schooling and Dues	500	0	500
<i>Total Expenditures</i>	<u>4,987</u>	<u>3,924</u>	<u>1,063</u>
<i>Excess of Revenues (Under) Expenditures</i>	(2,987)	(2,774)	213
<i>Fund Balance Beginning of Year</i>	<u>2,987</u>	<u>2,987</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 213</u>	<u>\$ 213</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Cable Franchise Fee Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines, Licenses and Permits	\$ 120,000	\$ 148,051	\$ 28,051
<i>Total Revenues</i>	120,000	148,051	28,051
<b>Expenditures:</b>			
Current:			
Community Development:			
Other	25,000	25,000	0
Total Community Development	25,000	25,000	0
Capital Outlay			0
Capital Improvements	50,000	50,000	0
Total Capital Outlay	50,000	50,000	0
<i>Total Expenditures</i>	75,000	75,000	0
<i>Excess of Revenues Over Expenditures</i>	45,000	73,051	28,051
<i>Fund Balance Beginning of Year</i>	59,280	59,280	0
<i>Fund Balance End of Year</i>	\$ 104,280	\$ 132,331	\$ 28,051

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Sidewalk Improvement Program Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 28,200	\$ 17,664	\$ (10,536)
<i>Total Revenues</i>	<u>28,200</u>	<u>17,664</u>	<u>(10,536)</u>
<b>Expenditures:</b>			
Capital Outlay Capital Improvements	<u>80,058</u>	<u>52,373</u>	<u>27,685</u>
<i>Total Expenditures</i>	<u>80,058</u>	<u>52,373</u>	<u>27,685</u>
<i>Excess of Revenues (Under) Expenditures</i>	(51,858)	(34,709)	17,149
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	(26,858)	(9,709)	17,149
<i>Fund Balance Beginning of Year</i>	6,856	6,856	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,052</u>	<u>20,052</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 50</u>	<u>\$ 17,199</u>	<u>\$ 17,149</u>

City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Community Housing Improvement Program (CHIP) Income Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$ 1,000	\$ 1,016	\$ 16
Other	0	18,605	18,605
<i>Total Revenues</i>	1,000	19,621	18,621
<i>Excess Revenues</i>	1,000	19,621	18,621
<i>Fund Balance Beginning of Year</i>	20,913	20,913	0
<i>Fund Balance End of Year</i>	\$ 21,913	\$ 40,534	\$ 18,621

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Community Housing Improvement Program (CHIP) Grant Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 564,000	\$ 308,430	\$ (255,570)
<i>Total Revenues</i>	<u>564,000</u>	<u>308,430</u>	<u>(255,570)</u>
<b>Expenditures:</b>			
Current:			
Community Development:			
Contractual Services	<u>575,219</u>	<u>414,928</u>	<u>160,291</u>
<i>Total Expenditures</i>	<u>575,219</u>	<u>414,928</u>	<u>160,291</u>
<i>Excess of Revenues (Under) Expenditures</i>	(11,219)	(106,498)	(95,279)
<i>Fund (Deficit) Beginning of Year</i>	(64,319)	(64,319)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>76,419</u>	<u>76,419</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 881</u>	<u>\$ (94,398)</u>	<u>\$ (95,279)</u>



City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Downtown Revolving Loan Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$ 2,000	\$ 2,221	\$ 221
Other	18,000	23,817	5,817
<i>Total Revenues</i>	<u>20,000</u>	<u>26,038</u>	<u>6,038</u>
<b>Expenditures:</b>			
Current:			
Community Development:			
Contractual Services	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Total Expenditures</i>	<u>3,500</u>	<u>0</u>	<u>3,500</u>
<i>Excess of Revenues Over Expenditures</i>	16,500	26,038	9,538
<b>Other Financing (Uses):</b>			
Operating Transfers Out	<u>(54,486)</u>	<u>(25,000)</u>	<u>29,486</u>
<i>Total Other Financing (Uses)</i>	<u>(54,486)</u>	<u>(25,000)</u>	<u>29,486</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(37,986)	1,038	39,024
<i>Fund Balance Beginning of Year</i>	37,986	37,986	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,133</u>	<u>3,133</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,133</u>	<u>\$ 42,157</u>	<u>\$ 39,024</u>

City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Bicentennial Fund  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Other Financing Sources:</b>			
Operating Transfers In	\$ 2,500	\$ 2,500	\$ 0
<i>Total Other Financing Sources</i>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<i>Excess of Other Financing Sources</i>	2,500	2,500	0
<i>Fund Balance Beginning of Year</i>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 0</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Fire Ambulance Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 136,000	\$ 147,357	\$ 11,357
<i>Total Revenues</i>	<u>136,000</u>	<u>147,357</u>	<u>11,357</u>
<b>Expenditures:</b>			
Current:			
Security of Persons and Property:			
Fire Prevention:			
Personal Services:			
Salaries and Wages	37,505	32,434	5,071
Fringe Benefits	2,500	2,265	235
Contractual Services	10,875	6,123	4,752
Materials and Supplies	11,505	9,022	2,483
Travel, Schooling and Dues	5,933	2,157	3,776
Other	4,367	3,197	1,170
<i>Total Security of Persons and Property</i>	<u>72,685</u>	<u>55,198</u>	<u>17,487</u>
Capital Outlay:			
New Equipment	107,396	107,235	161
<i>Total Capital Outlay</i>	<u>107,396</u>	<u>107,235</u>	<u>161</u>
<b>Total Expenditures</b>	<u>180,081</u>	<u>162,433</u>	<u>17,648</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(44,081)	(15,076)	29,005
<b>Other Financing (Uses):</b>			
Operating Transfers Out	(33,000)	0	33,000
<i>Total Other Financing (Uses)</i>	<u>(33,000)</u>	<u>0</u>	<u>33,000</u>
<i>Excess of Revenues (Under) Expenditures and Other Financing Uses</i>	(77,081)	(15,076)	62,005
<i>Fund Balance Beginning of Year</i>	125,126	125,126	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,565</u>	<u>2,565</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u>\$ 50,610</u>	<u>\$ 112,615</u>	<u>\$ 62,005</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Special Revenue Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 873,000	\$ 836,435	\$ (36,565)
Property and Other Taxes	1,099,000	976,429	(122,571)
Charges for Services	361,200	362,220	1,020
Fines, Licenses and Permits	603,500	669,790	66,290
Intergovernmental	1,318,500	1,062,731	(255,769)
Interest	19,500	25,328	5,828
Other	19,000	50,434	31,434
<i>Total Revenues</i>	<u>4,293,700</u>	<u>3,983,367</u>	<u>(310,333)</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Other:			
Personal Services:			
Salaries and Wages	152,471	135,247	17,224
Fringe Benefits	48,168	39,461	8,707
Contractual Services	149,155	145,951	3,204
Materials and Supplies	13,007	11,718	1,289
Travel, Schooling and Dues	250	60	190
Total Other	<u>363,051</u>	<u>332,437</u>	<u>30,614</u>
Total General Government	<u>363,051</u>	<u>332,437</u>	<u>30,614</u>
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	11,000	5,138	5,862
Fringe Benefits	165,000	151,643	13,357
Contractual Services	14,837	5,398	9,439
Travel, Schooling and Dues	500	0	500
Total Police	<u>191,337</u>	<u>162,179</u>	<u>29,158</u>

(Continued)

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Prevention:			
Personal Services:			
Salaries and Wages	\$ 37,505	\$ 32,434	\$ 5,071
Fringe Benefits	204,000	196,947	7,053
Contractual Services	12,625	7,597	5,028
Materials and Supplies	14,005	10,353	3,652
Travel, Schooling and Dues	5,933	2,157	3,776
Other	4,367	3,197	1,170
Total Fire Prevention	278,435	252,685	25,750
Total Security of Persons and Property	469,772	414,864	54,908
Municipal Court:			
Personal Services:			
Salaries and Wages	121,888	119,033	2,855
Fringe Benefits	46,255	44,920	1,335
Contractual Services	572,486	30,740	541,746
Total Municipal Court	740,629	194,693	545,936
Transportation			
Personal Services:			
Salaries and Wages	533,832	526,888	6,944
Fringe Benefits	199,536	199,535	1
Contractual Services	103,838	91,434	12,404
Materials and Supplies	429,415	413,802	15,613
Travel, Schooling and Dues	2,400	1,855	545
Total Transportation	1,269,021	1,233,514	35,507
Community Development			
Contractual Services	578,719	414,928	163,791
Other	25,000	25,000	0
Total Community Development	603,719	439,928	163,791

(Continued)

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Special Revenue Funds (Continued)  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Basic Utility Services			
Personal Services:			
Salaries and Wages	\$ 410,294	\$ 379,187	\$ 31,107
Fringe Benefits	135,325	127,986	7,339
Contractual Services	94,955	92,100	2,855
Materials and Supplies	30,790	30,276	514
Travel, Schooling and Dues	1,000	265	735
Other	299,092	289,973	9,119
<b>Total Basic Utility Services</b>	<b>971,456</b>	<b>919,787</b>	<b>51,669</b>
Capital Outlay:			
New Equipment	448,711	341,446	107,265
Capital Improvements	153,058	116,055	37,003
<b>Total Capital Outlay</b>	<b>601,769</b>	<b>457,501</b>	<b>144,268</b>
<b>Total Expenditures</b>	<b>5,019,417</b>	<b>3,992,724</b>	<b>1,026,693</b>
<i>Excess of Revenues (Under) Expenditures</i>	(725,717)	(9,357)	716,360
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	137,500	142,500	5,000
Operating Transfers Out	(106,676)	(25,000)	81,676
<b>Total Other Financing Sources</b>	<b>30,824</b>	<b>117,500</b>	<b>86,676</b>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(694,893)	108,143	803,036
<i>Fund Balance Beginning of Year Restated (See Note 3)</i>	1,383,117	1,383,117	0
<i>Prior Year Encumbrances Appropriated</i>	327,351	327,351	0
<b>Fund Balance End of Year</b>	<b>\$ 1,015,575</b>	<b>\$ 1,818,611</b>	<b>\$ 803,036</b>

## Debt Service Fund

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The debt service fund is used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

Municipal Court Computer Note Fund - To account for surcharge money transferred into the fund to service debt related to the municipal court computer system.

Downtown Improvement Bonds Fund - This fund receives special assessment revenue from property owners in the downtown area and transfers from cable franchise fees to service downtown revitalization program bond debt.

Fire Truck Equipment Note Fund - To account for revenue received from the master capital projects fund to service debt on fire trucks and related equipment.

Bond Retirement Fund - A portion of the City's income taxes are used to service bond debt.

Park Levy Bond Fund - This fund receives revenue from property taxes and is used to pay bonded debt for the improvement of recreational facilities and new construction of a swimming pool and bathhouse at the Tuscora Park.

Park/Recreation Development Note Fund - To service debt for Southside ballpark fields and related acquisitions and/or development. This revenue is from State grants and the cable franchise fee.

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Debt Service Funds  
December 31, 1999

	Municipal Court Computer Note	Downtown Improvement Bonds	Bond Retirement
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 1,475	\$ 59,134	\$ 1,124
Receivables:			
Taxes	0	0	50,000
Special Assessments	0	525,151	0
<i>Total Assets</i>	<u>1,475</u>	<u>584,285</u>	<u>51,124</u>
<b>Liabilities:</b>			
Accounts Payable	0	0	0
Deferred Revenue	0	525,151	0
<i>Total Liabilities</i>	<u>0</u>	<u>525,151</u>	<u>0</u>
<b>Fund Equity:</b>			
Fund Balances:			
Undesignated, Unreserved	1,475	59,134	51,124
<i>Total Fund Equity</i>	<u>1,475</u>	<u>59,134</u>	<u>51,124</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 1,475</u>	<u>\$ 584,285</u>	<u>\$ 51,124</u>



Park Levy Bond	Park / Recreation Development Note	Totals
\$ 44,784	\$ 915	\$ 107,432
202,327	0	252,327
0	0	525,151
<u>247,111</u>	<u>915</u>	<u>884,910</u>
810	0	810
<u>202,327</u>	0	<u>727,478</u>
<u>203,137</u>	0	<u>728,288</u>
<u>43,974</u>	<u>915</u>	<u>156,622</u>
<u>43,974</u>	<u>915</u>	<u>156,622</u>
<u>\$ 247,111</u>	<u>\$ 915</u>	<u>\$ 884,910</u>

City of New Philadelphia, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 1999

	Municipal Court Computer Note	Downtown Improvement Bonds	Fire Truck Equipment Note
<b>Revenues:</b>			
Municipal Income Tax	\$ 0	\$ 0	\$ 27,404
Property and Other Taxes	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	61,919	0
Interest	0	0	0
Other	0	0	12
<i>Total Revenues</i>	<u>0</u>	<u>61,919</u>	<u>27,416</u>
<b>Expenditures:</b>			
Current:			
General Government	0	0	0
Debt Service:			
Principal Retirement	0	45,000	26,000
Interest and Fiscal Charges	0	43,298	1,431
<i>Total Expenditures</i>	<u>0</u>	<u>88,298</u>	<u>27,431</u>
<i>Excess of Revenues (Under) Expenditures</i>	<u>0</u>	<u>(26,379)</u>	<u>(15)</u>
<i>Fund Balances Beginning Of Year</i>	<u>1,475</u>	<u>85,513</u>	<u>15</u>
<i>Fund Balances End of Year</i>	<u>\$ 1,475</u>	<u>\$ 59,134</u>	<u>\$ 0</u>

Bond Retirement	Park Levy Bond	Park/ Recreation Development Note	Totals
\$ 110,000	\$ 0	\$ 0	\$ 137,404
0	210,922	0	210,922
0	25,356	0	25,356
0	0	0	61,919
0	4,336	0	4,336
0	0	0	12
110,000	240,614	0	439,949
0	3,931	0	3,931
100,000	120,000	0	291,000
104,338	119,867	0	268,934
204,338	243,798	0	563,865
(94,338)	(3,184)	0	(123,916)
145,462	47,158	915	280,538
\$ 51,124	\$ 43,974	\$ 915	\$ 156,622

City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Municipal Court Computer Note Fund  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Fund Balance Beginning of Year</i>	\$ 1,475	\$ 1,475	\$ 0
<i>Fund Balance End of Year</i>	<u>\$ 1,475</u>	<u>\$ 1,475</u>	<u>\$ 0</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Downtown Improvement Bonds Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$ 62,000	\$ 61,919	\$ (81)
<i>Total Revenues</i>	<u>62,000</u>	<u>61,919</u>	<u>(81)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	43,300	43,298	2
<i>Total Expenditures</i>	<u>88,300</u>	<u>88,298</u>	<u>2</u>
<i>Excess of Revenues (Under) Expenditures</i>	(26,300)	(26,379)	(79)
<b>Other Financing (Uses):</b>			
Other Financing Uses	(325)	0	325
<i>Total Other Financing (Uses)</i>	<u>(325)</u>	<u>0</u>	<u>325</u>
<i>Excess of Revenues (Under) Expenditures and Other Financing Uses</i>	(26,625)	(26,379)	246
<i>Fund Balance Beginning of Year</i>	<u>85,513</u>	<u>85,513</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 58,888</u>	<u>\$ 59,134</u>	<u>\$ 246</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Fire Truck Equipment Note Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Municipal Income Tax	\$ 29,800	\$ 27,404	\$ (2,396)
Other	0	12	12
<i>Total Revenues</i>	<u>29,800</u>	<u>27,416</u>	<u>(2,384)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	26,000	26,000	0
Interest and Fiscal Charges	3,500	1,431	2,069
<i>Total Expenditures</i>	<u>29,500</u>	<u>27,431</u>	<u>2,069</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	300	(15)	(315)
<i>Fund Balance Beginning of Year</i>	<u>15</u>	<u>15</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 315</u>	<u>\$ 0</u>	<u>\$ (315)</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Bond Retirement Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 200,000	\$ 180,000	\$ (20,000)
<i>Total Revenues</i>	<u>200,000</u>	<u>180,000</u>	<u>(20,000)</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	100,000	100,000	0
Interest and Fiscal Charges	104,350	104,338	12
<i>Total Expenditures</i>	<u>204,350</u>	<u>204,338</u>	<u>12</u>
<i>Excess of Revenues (Under) Expenditures</i>	(4,350)	(24,338)	(19,988)
<i>Fund Balance Beginning of Year</i>	<u>25,462</u>	<u>25,462</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 21,112</u>	<u>\$ 1,124</u>	<u>\$ (19,988)</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Park Levy Bond Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Taxes	\$ 204,000	\$ 210,922	\$ 6,922
Intergovernmental	21,000	25,356	4,356
Interest	3,000	4,336	1,336
<i>Total Revenues</i>	<u>228,000</u>	<u>240,614</u>	<u>12,614</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	120,000	120,000	0
Interest and Fiscal Charges	118,250	118,242	8
<i>Total Expenditures</i>	<u>238,250</u>	<u>238,242</u>	<u>8</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,250)	2,372	12,622
<b>Other Financing (Uses):</b>			
Other Financing Uses	(4,800)	(4,746)	54
<i>Total Other Financing (Uses)</i>	<u>(4,800)</u>	<u>(4,746)</u>	<u>54</u>
<i>Excess of Revenues (Under) Expenditures and Other Financing Uses</i>	(15,050)	(2,374)	12,676
<i>Fund Balance Beginning of Year</i>	<u>47,158</u>	<u>47,158</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 32,108</u>	<u>\$ 44,784</u>	<u>\$ 12,676</u>



City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Park/Recreation Development Note Fund  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Improvements	\$ 914	\$ 0	\$ 914
<i>Total Expenditures</i>	<u>914</u>	<u>0</u>	<u>914</u>
<i>Excess Expenditures</i>	(914)	0	914
<i>Fund Balance Beginning of Year</i>	<u>915</u>	<u>915</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 915</u>	<u>\$ 914</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Debt Service Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 229,800	\$ 207,404	\$ (22,396)
Property and Other Taxes	204,000	210,922	6,922
Intergovernmental	21,000	25,356	4,356
Special Assessments	62,000	61,919	(81)
Interest	3,000	4,336	1,336
Other	0	12	12
<i>Total Revenues</i>	<u>519,800</u>	<u>509,949</u>	<u>(9,851)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Improvements	914	0	914
<i>Total Capital Outlay</i>	<u>914</u>	<u>0</u>	<u>914</u>
Debt Service:			
Principal Retirement	291,000	291,000	0
Interest and Fiscal Charges	269,400	267,309	2,091
<i>Total Debt Service</i>	<u>560,400</u>	<u>558,309</u>	<u>2,091</u>
<i>Total Expenditures</i>	<u>561,314</u>	<u>558,309</u>	<u>3,005</u>
<i>Excess of Revenues (Under) Expenditures</i>	(41,514)	(48,360)	(6,846)
<b>Other Financing (Uses):</b>			
Other Financing Uses	(5,125)	(4,746)	379
<i>Total Other Financing (Uses)</i>	<u>(5,125)</u>	<u>(4,746)</u>	<u>379</u>
<i>Excess of Revenues (Under) Expenditures and Other Financing Uses</i>	(46,639)	(53,106)	(6,467)
<i>Fund Balance Beginning of Year</i>	<u>160,538</u>	<u>160,538</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 113,899</u>	<u>\$ 107,432</u>	<u>\$ (6,467)</u>

## Capital Projects Funds

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

Community Development Block Grant Fund (CDBG) - To account for Federal monies passed through from the State government under the Community Development Block Grant program for curb and sidewalk repairs and replacements.

Tuscora Park Pond Fund - To account for the Tuscora Park and lagoon pond dredging projects. State grant money is funding the projects.

Master Capital Fund - To account for the various capital projects of the City financed by income tax monies.

Airport Capital Improvement Fund - To account for rents and royalties used for capital improvements at the airport.

Downtown Street Construction Fund - To account for downtown construction/improvement projects and planters in the downtown area. Funds are transferred in from the general fund.

Crestview Avenue Roadway Fund - To account for monies received from Issue II (OPWC) and master capital fund to improve/repair city streets and roadways.

Donahey Avenue Roadway Fund - To account for repairs and improvements to Donahey Avenue and Glenn Drive. Transfers from the master capital fund provide revenues for this project.

Park Improvement Levy Fund - To account for bond and interest revenue used for projects which improve the parks and recreational facilities.

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Capital Project Funds  
December 31, 1999

	CDBG	Tuscora Park Pond	Master Capital	Airport Capital Improvement
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,839	\$ 75	\$ 207,345	\$ 18,809
Receivables:				
Taxes	0	0	133,872	0
Accounts	0	0	0	277
<i>Total Assets</i>	<u>2,839</u>	<u>75</u>	<u>341,217</u>	<u>19,086</u>
<b>Liabilities:</b>				
Accounts Payable	0	0	71,022	5,001
Contracts Payable	12,150	0	0	0
<i>Total Liabilities</i>	<u>12,150</u>	<u>0</u>	<u>71,022</u>	<u>5,001</u>
<b>Fund Equity:</b>				
Fund Balances (Deficits):				
Reserved for Encumbrances	2,500	0	103,353	12,845
Undesignated, Unreserved	(11,811)	75	166,842	1,240
<i>Total Fund Equity</i>	<u>(9,311)</u>	<u>75</u>	<u>270,195</u>	<u>14,085</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 2,839</u>	<u>\$ 75</u>	<u>\$ 341,217</u>	<u>\$ 19,086</u>

<u>Downtown Street Construction</u>	<u>Crestview Avenue Roadway</u>	<u>Donahey Avenue Roadway</u>	<u>Park Improvement Levy</u>	<u>Totals</u>
\$ 14,002	\$ 4,835	\$ 15,958	\$ 7,519	\$ 271,382
0	0	0	0	133,872
0	0	0	0	277
<u>14,002</u>	<u>4,835</u>	<u>15,958</u>	<u>7,519</u>	<u>405,531</u>
0	0	0	0	76,023
0	0	16,132	0	28,282
0	0	16,132	0	104,305
0	508	596	1,600	121,402
14,002	4,327	(770)	5,919	179,824
14,002	4,835	(174)	7,519	301,226
<u>\$ 14,002</u>	<u>\$ 4,835</u>	<u>\$ 15,958</u>	<u>\$ 7,519</u>	<u>\$ 405,531</u>

City of New Philadelphia, Ohio  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
All Capital Project Funds  
For the Year Ended December 31, 1999

	CDBG	Tuscora Park Pond	Master Capital	Airport Capital Improvement
<b>Revenues:</b>				
Municipal Income Tax	\$ 0	\$ 0	\$ 626,010	\$ 0
Intergovernmental	93,310	0	0	24,775
Rentals	0	0	0	277
Other	0	0	0	3,482
<i>Total Revenues</i>	<u>93,310</u>	<u>0</u>	<u>626,010</u>	<u>28,534</u>
<b>Expenditures:</b>				
Capital Outlay	125,964	0	762,812	62,398
<i>Total Expenditures</i>	<u>125,964</u>	<u>0</u>	<u>762,812</u>	<u>62,398</u>
<i>Excess of Revenues (Under) Expenditures</i>	<u>(32,654)</u>	<u>0</u>	<u>(136,802)</u>	<u>(33,864)</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	25,000	0	100,000	23,000
Operating Transfers Out	0	0	(43,000)	0
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>0</u>	<u>57,000</u>	<u>23,000</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	<u>(7,654)</u>	<u>0</u>	<u>(79,802)</u>	<u>(10,864)</u>
<i>Fund Balances (Deficits) Beginning Of Year</i>	<u>(1,657)</u>	<u>75</u>	<u>349,997</u>	<u>24,949</u>
<i>Fund Balances (Deficits) End of Year</i>	<u>\$ (9,311)</u>	<u>\$ 75</u>	<u>\$ 270,195</u>	<u>\$ 14,085</u>

<u>Downtown Street Construction</u>	<u>Crestview Avenue Roadway</u>	<u>Donahey Avenue Roadway</u>	<u>Park Improvement Levy</u>	<u>Totals</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 626,010
0	0	227,763	0	345,848
0	0	0	0	277
0	0	0	0	3,482
<u>0</u>	<u>0</u>	<u>227,763</u>	<u>0</u>	<u>975,617</u>
<u>18</u>	<u>0</u>	<u>270,937</u>	<u>9,640</u>	<u>1,231,769</u>
<u>18</u>	<u>0</u>	<u>270,937</u>	<u>9,640</u>	<u>1,231,769</u>
<u>(18)</u>	<u>0</u>	<u>(43,174)</u>	<u>(9,640)</u>	<u>(256,152)</u>
0	0	43,000	0	191,000
0	0	0	0	(43,000)
0	0	43,000	0	148,000
<u>(18)</u>	<u>0</u>	<u>(174)</u>	<u>(9,640)</u>	<u>(108,152)</u>
<u>14,020</u>	<u>4,835</u>	<u>0</u>	<u>17,159</u>	<u>409,378</u>
<u>\$ 14,002</u>	<u>\$ 4,835</u>	<u>\$ (174)</u>	<u>\$ 7,519</u>	<u>\$ 301,226</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Community Development Block Grant (CDBG) Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 125,000	\$ 95,000	\$ (30,000)
<i>Total Revenues</i>	<u>125,000</u>	<u>95,000</u>	<u>(30,000)</u>
<b>Expenditures:</b>			
Capital Outlay: Capital Improvements	<u>127,924</u>	<u>124,241</u>	<u>3,683</u>
<i>Total Expenditures</i>	<u>127,924</u>	<u>124,241</u>	<u>3,683</u>
<i>Excess of Revenues (Under) Expenditures</i>	(2,924)	(29,241)	(26,317)
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	22,076	(4,241)	(26,317)
<i>Fund (Deficit) Beginning of Year</i>	(39,729)	(39,729)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>43,809</u>	<u>43,809</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 26,156</u>	<u>\$ (161)</u>	<u>\$ (26,317)</u>



City of New Philadelphia  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 Tuscora Park Pond Fund  
 For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Fund Balance Beginning of Year</i>	\$ 75	\$ 75	\$ 0
<i>Fund Balance End of Year</i>	\$ 75	\$ 75	\$ 0

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Master Capital Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 820,000	\$ 602,082	\$ (217,918)
<i>Total Revenues</i>	820,000	602,082	(217,918)
<b>Expenditures:</b>			
Capital Outlay:			
New Equipment	564,999	442,132	122,867
Capital Improvements	483,043	432,369	50,674
<i>Total Expenditures</i>	1,048,042	874,501	173,541
<i>Excess of Revenues (Under) Expenditures</i>	(228,042)	(272,419)	(44,377)
<b>Other Financing Sources (Uses) :</b>			
Operating Transfers In	100,000	100,000	0
Operating Transfers Out	(100,000)	(43,000)	57,000
<i>Total Other Financing Sources</i>	0	57,000	57,000
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	(228,042)	(215,419)	12,623
<i>Fund Balance Beginning of Year</i>	83,564	83,564	0
<i>Prior Year Encumbrances Appropriated</i>	164,825	164,825	0
<i>Fund Balance End of Year</i>	<u>\$ 20,347</u>	<u>\$ 32,970</u>	<u>\$ 12,623</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Airport Capital Improvement Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 230,000	\$ 24,775	\$ (205,225)
Other	4,000	3,482	(518)
<i>Total Revenues</i>	<u>234,000</u>	<u>28,257</u>	<u>(205,743)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Improvements	<u>241,773</u>	<u>75,243</u>	<u>166,530</u>
<i>Total Expenditures</i>	<u>241,773</u>	<u>75,243</u>	<u>166,530</u>
<i>Excess of Revenues (Under) Expenditures</i>	(7,773)	(46,986)	(39,213)
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>23,000</u>	<u>23,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>23,000</u>	<u>23,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	15,227	(23,986)	(39,213)
<i>Fund Balance Beginning of Year</i>	19,676	19,676	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,273</u>	<u>5,273</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 40,176</u>	<u>\$ 963</u>	<u>\$ (39,213)</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Downtown Street Construction Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Improvements	\$ 14,020	\$ 18	\$ 14,002
<i>Total Expenditures</i>	<u>14,020</u>	<u>18</u>	<u>14,002</u>
<i>Excess Expenditures</i>	(14,020)	(18)	14,002
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>4,500</u>	<u>0</u>	<u>(4,500)</u>
<i>Total Other Financing Sources</i>	<u>4,500</u>	<u>0</u>	<u>(4,500)</u>
<i>Excess of Other Financing Sources (Under) Expenditures</i>	(9,520)	(18)	9,502
<i>Fund Balance Beginning of Year</i>	14,002	14,002	0
<i>Prior Year Encumbrances Appropriated</i>	<u>18</u>	<u>18</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 4,500</u>	<u>\$ 14,002</u>	<u>\$ 9,502</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Crestview Avenue Roadway Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Improvements	\$ 6,172	\$ 2,000	\$ 4,172
<i>Total Expenditures</i>	<u>6,172</u>	<u>2,000</u>	<u>4,172</u>
<i>Excess Expenditures</i>	(6,172)	(2,000)	4,172
<i>Fund Balance Beginning of Year</i>	4,172	4,172	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,155</u>	<u>2,155</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 155</u>	<u>\$ 4,327</u>	<u>\$ 4,172</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Donahey Avenue Roadway Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 257,000	\$ 230,063	\$ (26,937)
<i>Total Revenues</i>	<u>257,000</u>	<u>230,063</u>	<u>(26,937)</u>
<b>Expenditures:</b>			
Capital Outlay: Capital Improvements	<u>283,000</u>	<u>261,145</u>	<u>21,855</u>
<i>Total Expenditures</i>	<u>283,000</u>	<u>261,145</u>	<u>21,855</u>
<i>Excess of Revenues (Under) Expenditures</i>	(26,000)	(31,082)	(5,082)
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>43,000</u>	<u>43,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>43,000</u>	<u>43,000</u>	<u>0</u>
<i>Excess of Revenue and Other Financing Sources Over Expenditures</i>	17,000	11,918	(5,082)
<i>Fund (Deficit) Beginning of Year</i>	(35,100)	(35,100)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>35,100</u>	<u>35,100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 17,000</u>	<u>\$ 11,918</u>	<u>\$ (5,082)</u>

City of New Philadelphia  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
Park Improvement Levy Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$ 2,000	\$ 0	\$ (2,000)
<i>Total Revenues</i>	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Capital Improvements	<u>17,159</u>	<u>11,240</u>	<u>5,919</u>
<i>Total Expenditures</i>	<u>17,159</u>	<u>11,240</u>	<u>5,919</u>
<i>Excess of Revenues (Under) Expenditures</i>	(15,159)	(11,240)	3,919
<i>Fund Balance Beginning of Year</i>	<u>17,159</u>	<u>17,159</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,000</u>	<u>\$ 5,919</u>	<u>\$ 3,919</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenditures and Changes  
In Fund Balance - Budget (Non-GAAP Basis) and Actual  
All Capital Projects Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Municipal Income Tax	\$ 820,000	\$ 602,082	\$ (217,918)
Intergovernmental	612,000	349,838	(262,162)
Interest	2,000	0	(2,000)
Other	4,000	3,482	(518)
<i>Total Revenues</i>	<u>1,438,000</u>	<u>955,402</u>	<u>(482,598)</u>
<b>Expenditures:</b>			
Capital Outlay:			
New Equipment	564,999	442,132	122,867
Capital Improvements	1,173,091	906,256	266,835
<i>Total Expenditures</i>	<u>1,738,090</u>	<u>1,348,388</u>	<u>389,702</u>
<i>Excess of Revenues (Under) Expenditures</i>	(300,090)	(392,986)	(92,896)
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	195,500	191,000	(4,500)
Operating Transfers Out	(100,000)	(43,000)	57,000
<i>Total Other Financing Sources</i>	<u>95,500</u>	<u>148,000</u>	<u>52,500</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	(204,590)	(244,986)	(40,396)
<i>Fund Balance Beginning of Year</i>	63,819	63,819	0
<i>Prior Year Encumbrances Appropriated</i>	<u>251,180</u>	<u>251,180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 110,409</u>	<u>\$ 70,013</u>	<u>\$ (40,396)</u>



## Enterprise Funds

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Enterprise funds are set up to account for the acquisition and operation of governmental facilities and services that are entirely or predominately self-supporting from user charges. The City operates the following enterprise activities:

### Water Fund -

Water Improvement Fund - To account for the revenues generated by the .125% additional income tax levy. This money is to be used for the new water filtration plant.

Water Revenue Fund - To account for the revenues generated from the charges for distribution of water to the residential and commercial users of the City.

### Sewer Fund -

Sewer Improvement Fund - To account for 4.65% of sewer revenues used to pay for sewer line improvements.

Sewer Revenue Fund - To account for the revenues generated from the charges for sanitary sewer services provided to the residential and commercial users of the City.

Home Health Fund - To account for the revenues generated from user charges for in-home health services.

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Enterprise Funds  
December 31, 1999

	Water	Sewer	Home Health	Totals
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 2,737,180	\$ 163,123	\$ 0	\$ 2,900,303
Receivables:				
Taxes	2,227	0	0	2,227
Accounts	299,506	211,088	0	510,594
Materials and Supplies Inventory	382,283	42,419	0	424,702
Fixed Assets (Net of Accumulated Depreciation)	7,956,878	3,184,404	1,372	11,142,654
<i>Total Assets</i>	<u>11,378,074</u>	<u>3,601,034</u>	<u>1,372</u>	<u>14,980,480</u>
<b>Liabilities:</b>				
Current Liabilities:				
Accounts Payable	61,383	13,516	0	74,899
Contracts Payable	51,400	0	0	51,400
Accrued Wages	9,501	6,646	707	16,854
Interfund Payable	0	0	31,100	31,100
Intergovernmental Payable	28,366	20,514	1,861	50,741
<i>Total Current Liabilities</i>	<u>150,650</u>	<u>40,676</u>	<u>33,668</u>	<u>224,994</u>
Long-Term Liabilities:				
Compensated Absences				
Long-Term Payable	83,183	70,502	5,264	158,949
OPWC Loans Payable	0	120,000	0	120,000
<i>Total Long-Term Liabilities</i>	<u>83,183</u>	<u>190,502</u>	<u>5,264</u>	<u>278,949</u>
<i>Total Liabilities</i>	<u>233,833</u>	<u>231,178</u>	<u>38,932</u>	<u>503,943</u>
<b>Fund Equity:</b>				
Contributed Capital	562,422	881,924	0	1,444,346
Retained Earnings (Deficits):				
Unreserved	10,581,819	2,487,932	(37,560)	13,032,191
<i>Total Fund Equity</i>	<u>11,144,241</u>	<u>3,369,856</u>	<u>(37,560)</u>	<u>14,476,537</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 11,378,074</u>	<u>\$ 3,601,034</u>	<u>\$ 1,372</u>	<u>\$ 14,980,480</u>

City of New Philadelphia, Ohio  
Combining Statement of Revenues, Expenses  
and Changes in Retained Earnings  
All Enterprise Funds  
For the Year Ended December 31, 1999

	Water	Sewer	Home Health	Totals
<b>Operating Revenues:</b>				
Charges for Services	\$ 1,344,224	\$ 1,004,093	\$ 45,070	\$ 2,393,387
Tap-In-Fees	0	6,205	0	6,205
Other	8,135	0	0	8,135
<i>Total Operating Revenues</i>	<u>1,352,359</u>	<u>1,010,298</u>	<u>45,070</u>	<u>2,407,727</u>
<b>Operating Expenses:</b>				
Salaries and Wages	564,547	394,711	58,151	1,017,409
Fringe Benefits	195,762	132,512	11,004	339,278
Contractual Services	604,435	345,277	12,104	961,816
Materials and Supplies	117,151	80,238	2,503	199,892
Depreciation	409,293	175,116	489	584,898
<i>Total Operating Expenses</i>	<u>1,891,188</u>	<u>1,127,854</u>	<u>84,251</u>	<u>3,103,293</u>
<i>Operating (Loss)</i>	<u>(538,829)</u>	<u>(117,556)</u>	<u>(39,181)</u>	<u>(695,566)</u>
<b>Non-Operating Revenues:</b>				
Taxes	7,146	0	0	7,146
Gain on Sale of Fixed Assets	10,000	18,252	0	28,252
<i>Total Non-Operating Revenues</i>	<u>17,146</u>	<u>18,252</u>	<u>0</u>	<u>35,398</u>
<i>Net (Loss)</i>	(521,683)	(99,304)	(39,181)	(660,168)
<i>Retained Earnings Beginning of Year</i>	<u>11,103,502</u>	<u>2,587,236</u>	<u>1,621</u>	<u>13,692,359</u>
<i>Retained Earnings End of Year</i>	<u>10,581,819</u>	<u>2,487,932</u>	<u>(37,560)</u>	<u>13,032,191</u>
<i>Contributed Capital Beginning of Year</i>	343,332	594,480	0	937,812
Contributions during the Year from Developers	202,775	215,826	0	418,601
Contributions during the Year from Other Funds	16,315	71,618	0	87,933
<i>Contributed Capital End of Year</i>	<u>562,422</u>	<u>881,924</u>	<u>0</u>	<u>1,444,346</u>
<i>Fund Equity end of Year</i>	<u>\$ 11,144,241</u>	<u>\$ 3,369,856</u>	<u>\$ (37,560)</u>	<u>\$ 14,476,537</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Water Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 1,680,000	\$ 1,335,938	\$ (344,062)
Taxes	13,000	6,656	(6,344)
Other	10,000	9,072	(928)
<i>Total Revenues</i>	<u>1,703,000</u>	<u>1,351,666</u>	<u>(351,334)</u>
<b>Expenses:</b>			
Salaries and Wages:			
Plant	629,333	562,778	66,555
<i>Total Salaries and Wages</i>	<u>629,333</u>	<u>562,778</u>	<u>66,555</u>
Fringe Benefits:			
Plant	188,739	182,487	6,252
<i>Total Fringe Benefits</i>	<u>188,739</u>	<u>182,487</u>	<u>6,252</u>
Contractual Services:			
Office	20,686	8,091	12,595
Plant	852,649	786,464	66,185
<i>Total Contractual Services</i>	<u>873,335</u>	<u>794,555</u>	<u>78,780</u>
Materials and Supplies:			
Office	14,688	12,501	2,187
Plant	189,290	176,838	12,452
<i>Total Materials and Supplies</i>	<u>203,978</u>	<u>189,339</u>	<u>14,639</u>
Capital Outlay:			
Office	3,000	0	3,000
Plant	410,270	407,851	2,419
Construction	922,647	806,850	115,797
<i>Total Capital Outlay</i>	<u>1,335,917</u>	<u>1,214,701</u>	<u>121,216</u>
<i>Total Expenses</i>	<u>3,231,302</u>	<u>2,943,860</u>	<u>287,442</u>
<i>Excess of Revenues (Under) Expenses</i>	(1,528,302)	(1,592,194)	(63,892)
<i>Fund Equity Beginning of Year</i>	3,280,647	3,280,647	0
<i>Prior Year Encumbrances Appropriated</i>	<u>356,702</u>	<u>356,702</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 2,109,047</u>	<u>\$ 2,045,155</u>	<u>\$ (63,892)</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sewer Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 1,075,000	\$ 998,311	\$ (76,689)
Tap-In Fees	10,000	6,205	(3,795)
<i>Total Revenues</i>	<u>1,085,000</u>	<u>1,004,516</u>	<u>(80,484)</u>
<b>Expenses:</b>			
Salaries and Wages:			
Plant	406,278	393,388	12,890
Total Salaries and Wages	<u>406,278</u>	<u>393,388</u>	<u>12,890</u>
Fringe Benefits:			
Plant	127,307	125,614	1,693
Total Fringe Benefits	<u>127,307</u>	<u>125,614</u>	<u>1,693</u>
Contractual Services:			
Plant	498,598	403,178	95,420
Total Contractual Services	<u>498,598</u>	<u>403,178</u>	<u>95,420</u>
Materials and Supplies:			
Plant	98,404	88,098	10,306
Total Materials and Supplies	<u>98,404</u>	<u>88,098</u>	<u>10,306</u>
Capital Outlay:			
Plant	2,000	0	2,000
Construction	245,054	212,054	33,000
Total Capital Outlay	<u>247,054</u>	<u>212,054</u>	<u>35,000</u>
Debt Service:			
Principal Retirements	10,000	10,000	0
Total Debt Service	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Total Expenses</i>	<u>1,387,641</u>	<u>1,232,332</u>	<u>155,309</u>
<i>Excess of Revenues (Under) Expenses</i>	(302,641)	(227,816)	74,825
<i>Fund Equity Beginning of Year</i>	218,902	218,902	0
<i>Prior Year Encumbrances Appropriated</i>	<u>110,928</u>	<u>110,928</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 27,189</u>	<u>\$ 102,014</u>	<u>\$ 74,825</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Home Health Fund  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 85,000	\$ 45,070	\$ (39,930)
<i>Total Revenues</i>	<u>85,000</u>	<u>45,070</u>	<u>(39,930)</u>
<b>Expenses:</b>			
Salaries and Wages:			
Office	76,642	58,002	18,640
<i>Total Salaries and Wages</i>	<u>76,642</u>	<u>58,002</u>	<u>18,640</u>
Fringe Benefits:			
Office	16,238	10,679	5,559
<i>Total Fringe Benefits</i>	<u>16,238</u>	<u>10,679</u>	<u>5,559</u>
Contractual Services:			
Office	29,006	12,184	16,822
<i>Total Contractual Services</i>	<u>29,006</u>	<u>12,184</u>	<u>16,822</u>
Materials and Supplies:			
Office	4,052	3,514	538
<i>Total Materials and Supplies</i>	<u>4,052</u>	<u>3,514</u>	<u>538</u>
Capital Outlay:			
Office	2,500	0	2,500
<i>Total Capital Outlay</i>	<u>2,500</u>	<u>0</u>	<u>2,500</u>
<i>Total Expenses</i>	<u>128,438</u>	<u>84,379</u>	<u>44,059</u>
<i>Excess of Revenues (Under) Expenses</i>	(43,438)	(39,309)	4,129
<i>Fund Equity Beginning of Year</i>	5,079	5,079	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,039</u>	<u>2,039</u>	<u>0</u>
<i>Fund (Deficit) End of Year</i>	<u>\$ (36,320)</u>	<u>\$ (32,191)</u>	<u>\$ 4,129</u>

City of New Philadelphia, Ohio  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Enterprise Funds  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 2,840,000	\$ 2,379,319	\$ (460,681)
Taxes	13,000	6,656	(6,344)
Tap-In Fees	10,000	6,205	(3,795)
Other Revenues	10,000	9,072	(928)
<i>Total Revenues</i>	<u>2,873,000</u>	<u>2,401,252</u>	<u>(471,748)</u>
<b>Expenses:</b>			
<b>Salaries and Wages:</b>			
Office	76,642	58,002	18,640
Plant	1,035,611	956,166	79,445
<b>Total Salaries and Wages</b>	<u>1,112,253</u>	<u>1,014,168</u>	<u>98,085</u>
<b>Fringe Benefits:</b>			
Office	16,238	10,679	5,559
Plant	316,046	308,101	7,945
<b>Total Fringe Benefits</b>	<u>332,284</u>	<u>318,780</u>	<u>13,504</u>
<b>Contractual Services:</b>			
Office	49,692	20,275	29,417
Plant	1,351,247	1,189,642	161,605
<b>Total Contractual Services</b>	<u>1,400,939</u>	<u>1,209,917</u>	<u>191,022</u>
<b>Materials and Supplies:</b>			
Office	18,740	16,015	2,725
Plant	287,694	264,936	22,758
<b>Total Materials and Supplies</b>	<u>306,434</u>	<u>280,951</u>	<u>25,483</u>

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City of New Philadelphia, Ohio  
Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Enterprise Funds (Continued)  
For the Year Ended December 31, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Capital Outlay:			
Office	\$ 5,500	\$ 0	\$ 5,500
Plant	412,270	407,851	4,419
Construction	1,167,701	1,018,904	148,797
Total Capital Outlay	1,585,471	1,426,755	158,716
Debt Service:			
Principal Retirements	10,000	10,000	0
Total Debt Service	10,000	10,000	0
<i>Total Expenses</i>	4,747,381	4,260,571	486,810
<i>Excess of Revenues (Under) Expenses</i>	(1,874,381)	(1,859,319)	15,062
<i>Fund Equity Beginning of Year</i>	3,504,628	3,504,628	0
<i>Prior Year Encumbrances Appropriated</i>	469,669	469,669	0
<i>Fund Equity End of Year</i>	<u>\$ 2,099,916</u>	<u>\$ 2,114,978</u>	<u>\$ 15,062</u>

City of New Philadelphia, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds  
For the Year Ended December 31, 1999

	Water	Sewer	Home Health	Totals
<b>(Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 1,335,938	\$ 1,004,516	\$ 45,070	\$ 2,385,524
Other Operating Receipts	9,072	0	0	9,072
Cash Payments to Suppliers for Goods and Services	(165,069)	(85,470)	(2,503)	(253,042)
Cash Payments to Employees	(562,778)	(393,388)	(58,002)	(1,014,168)
Cash Payments for Employees Benefits	(182,487)	(125,614)	(10,679)	(318,780)
Cash Payments for Contractual Services	(608,810)	(367,505)	(12,104)	(988,419)
<i>Net Cash Provided by (Used in)   Operating Activities</i>	<u>(174,134)</u>	<u>32,539</u>	<u>(38,218)</u>	<u>(179,813)</u>
<b>Cash Flows from Noncapital   Financing Activities:</b>				
Taxes	6,656	0	0	6,656
Advances In	0	0	31,100	31,100
<i>Net Cash Provided by   Noncapital Financing Activities</i>	<u>6,656</u>	<u>0</u>	<u>31,100</u>	<u>37,756</u>
<b>Cash Flows from Capital and   Related Financing Activities:</b>				
Acquisition of Capital Assets	(732,691)	(189,246)	0	(921,937)
Principal Payment OPWC	0	(10,000)	0	(10,000)
<i>Net Cash (Used in) Capital   and Related Financing Activities</i>	<u>(732,691)</u>	<u>(199,246)</u>	<u>0</u>	<u>(931,937)</u>
<i>Net (Decrease) in Cash   and Cash Equivalents</i>	(900,169)	(166,707)	(7,118)	(1,073,994)
<i>Cash and Cash Equivalents   Beginning of Year</i>	<u>3,637,349</u>	<u>329,830</u>	<u>7,118</u>	<u>3,974,297</u>
<i>Cash and Cash Equivalents   End of Year</i>	<u>\$ 2,737,180</u>	<u>\$ 163,123</u>	<u>\$ 0</u>	<u>\$ 2,900,303</u>

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City of New Philadelphia, Ohio  
Combining Statement of Cash Flows  
All Enterprise Funds (Continued)  
For the Year Ended December 31, 1999

	Water	Sewer	Home Health	Totals
<b>Reconciliation of Operating (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating (Loss)	\$ (538,829)	\$ (117,556)	\$ (39,181)	\$ (695,566)
<b>Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>				
Depreciation	409,293	175,116	489	584,898
Change In Assets and Liabilities:				
(Increase) in Accounts Receivable	(7,349)	(5,782)	0	(13,131)
(Increase) Decrease in Inventory	(65,367)	3,194	0	(62,173)
Increase (Decrease) in Accounts Payable	(14,620)	1,534	0	(13,086)
Increase (Decrease) in Contracts Payable	27,694	(32,188)	0	(4,494)
Increase in Accrued Wages	1,769	1,323	149	3,241
Increase in Compensated Absences Payable	18,849	11,315	801	30,965
(Decrease) in Intergovernmental Payable	(5,574)	(4,417)	(476)	(10,467)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$ (174,134)</u>	<u>\$ 32,539</u>	<u>\$ (38,218)</u>	<u>\$ (179,813)</u>

**Noncash Capital Financing Activities:**

During 1999, enterprise fund fixed assets in the amount of \$418,601 were donated by developers, and fixed assets in the amount of \$87,933 were donated by other funds.

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## Fiduciary Funds

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

### Expendable Trust Fund

This fund is accounted for in essentially the same manner as governmental funds.

Ralph Lahm Estate Fund - To account for estate proceeds which may be used solely for operating, maintaining and improving Tuscora Park.

### Nonexpendable Trust Funds

These funds are accounted for in essentially the same manner as proprietary funds.

Cemetery Endowment Fund - To accumulate 30% of the plot sales revenue. The money is invested and the investment principal cannot be withdrawn.

Evergreen Burial Park Fund - To account for existing endowments when the City accepted ownership and responsibility for the burial park.

### Agency Funds

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

Profit Sharing Lots Fund - To account for fees collected from parking lots not owned by the City.

Auditor Law Library Fund - To account for municipal court monies collected and held in this fund until disbursed to the Tuscarawas County Law Library.

Municipal Court Fund - To account for all municipal court receipts held prior to being disbursed to the various funds according to ordinance and state law.

City of New Philadelphia, Ohio  
Combining Balance Sheet  
All Trust and Agency Funds  
December 31, 1999

	Expendable Trust	Nonexpendable Trust	
	Ralph Lahm Estate	Cemetery Endowment	Evergreen Burial Park
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 23,618	\$ 245,167	\$ 60,770
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Receivables:			
Accounts	0	2,280	3,465
<i>Total Assets</i>	<u>23,618</u>	<u>247,447</u>	<u>64,235</u>
<b>Liabilities:</b>			
Deferred Revenue	0	1,720	2,830
Undistributed Monies	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,720</u>	<u>2,830</u>
<b>Fund Equity:</b>			
Fund Balances:			
Reserved for Endowments	0	245,167	60,770
Undesignated, Unreserved	23,618	560	635
<i>Total Fund Equity</i>	<u>23,618</u>	<u>245,727</u>	<u>61,405</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 23,618</u>	<u>\$ 247,447</u>	<u>\$ 64,235</u>

Agency		
Profit Sharing Lots	Municipal Court	Totals
\$ 88,002	\$ 0	\$ 417,557
0	277,043	277,043
0	0	5,745
<u>88,002</u>	<u>277,043</u>	<u>700,345</u>
0	0	4,550
<u>88,002</u>	<u>277,043</u>	<u>365,045</u>
<u>88,002</u>	<u>277,043</u>	<u>369,595</u>
0	0	305,937
<u>0</u>	<u>0</u>	<u>24,813</u>
<u>0</u>	<u>0</u>	<u>330,750</u>
<u>\$ 88,002</u>	<u>\$ 277,043</u>	<u>\$ 700,345</u>

City of New Philadelphia, Ohio  
 Combining Statement of Revenues, Expenses  
 and Changes in Fund Balances  
 All Nonexpendable Trust Funds  
 For the Year Ended December 31, 1999

	<u>Cemetery Endowment</u>	<u>Evergreen Burial Park</u>	<u>Totals</u>
<b>Operating Revenues:</b>			
Charges for Services	\$ 3,530	\$ 5,415	\$ 8,945
<i>Total Operating Revenues</i>	<u>3,530</u>	<u>5,415</u>	<u>8,945</u>
<i>Net Income</i>	3,530	5,415	8,945
<i>Fund Balances Beginning of Year</i>	<u>242,197</u>	<u>55,990</u>	<u>298,187</u>
<i>Fund Balances End of Year</i>	<u>\$ 245,727</u>	<u>\$ 61,405</u>	<u>\$ 307,132</u>



City of New Philadelphia, Ohio  
Schedule of Revenues, Expenses and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Cemetery Endowment Fund  
For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 15,000	\$ 3,715	\$ (11,285)
<i>Total Revenues</i>	<u>15,000</u>	<u>3,715</u>	<u>(11,285)</u>
<i>Excess Revenues</i>	15,000	3,715	(11,285)
<i>Fund Equity Beginning of Year</i>	<u>241,452</u>	<u>241,452</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 256,452</u>	<u>\$ 245,167</u>	<u>\$ (11,285)</u>

City of New Philadelphia, Ohio  
 Schedule of Revenues, Expenses and Changes in  
 Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Evergreen Burial Park Fund  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 8,000	\$ 5,575	\$ (2,425)
<i>Total Revenues</i>	<u>8,000</u>	<u>5,575</u>	<u>(2,425)</u>
<i>Excess Revenues</i>	8,000	5,575	(2,425)
<i>Fund Equity Beginning of Year</i>	<u>55,195</u>	<u>55,195</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 63,195</u>	<u>\$ 60,770</u>	<u>\$ (2,425)</u>

City of New Philadelphia, Ohio  
 Schedule of Revenues, Expenses and  
 Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Nonexpendable Trust Funds  
 For the Year Ended December 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 23,000	\$ 9,290	\$ (13,710)
<i>Total Revenues</i>	<u>23,000</u>	<u>9,290</u>	<u>(13,710)</u>
<i>Excess Revenues</i>	23,000	9,290	(13,710)
<i>Fund Equity Beginning of Year</i>	<u>296,647</u>	<u>296,647</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 319,647</u>	<u>\$ 305,937</u>	<u>\$ (13,710)</u>

City of New Philadelphia, Ohio  
Statement of Changes in Assets and Liabilities  
All Agency Funds  
For the Year Ended December 31, 1999

	Beginning Balance 01/01/1999	Additions	Deductions	Ending Balance 12/31/1999
<b>Profit Sharing Lots:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 84,674	\$ 8,797	\$ 5,469	\$ 88,002
<b>Liabilities:</b>				
Undistributed Monies	\$ 84,674	\$ 8,797	\$ 5,469	\$ 88,002
<b>Auditor Law Library:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 69,291	\$ 69,291	\$ 0
<b>Liabilities:</b>				
Undistributed Monies	\$ 0	\$ 69,291	\$ 69,291	\$ 0
<b>Municipal Court:</b>				
<b>Assets:</b>				
Cash and Cash Equivalents: In Segregated Accounts	\$ 255,566	\$ 1,953,089	\$ 1,931,612	\$ 277,043
<b>Liabilities:</b>				
Undistributed Monies	\$ 255,566	\$ 21,477	\$ 0	\$ 277,043
<b>All Agency Funds:</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 84,674	\$ 78,088	\$ 74,760	\$ 88,002
Cash and Cash Equivalents: In Segregated Accounts	255,566	1,953,089	1,931,612	277,043
<i>Total Assets</i>	<u>\$ 340,240</u>	<u>\$ 2,031,177</u>	<u>\$ 2,006,372</u>	<u>\$ 365,045</u>
<b>Liabilities:</b>				
Undistributed Monies	\$ 340,240	\$ 99,565	\$ 74,760	\$ 365,045
<i>Total Liabilities</i>	<u>\$ 340,240</u>	<u>\$ 99,565</u>	<u>\$ 74,760</u>	<u>\$ 365,045</u>

City of New Philadelphia, Ohio  
Combining Statement of Cash Flows  
All Nonexpendable Trust Funds  
For the Year Ended December 31, 1999

	Cemetery Endowment	Evergreen Burial Park	Totals
<b>Increase in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Customers	\$ 3,715	\$ 5,575	\$ 9,290
<i>Net Cash Provided by Operating Activities</i>	<u>3,715</u>	<u>5,575</u>	<u>9,290</u>
<i>Net Increase in Cash and Cash Equivalents</i>	3,715	5,575	9,290
<i>Cash and Cash Equivalents, Beginning of Year</i>	<u>241,452</u>	<u>55,195</u>	<u>296,647</u>
<i>Cash and Cash Equivalents, End of Year</i>	<u>\$ 245,167</u>	<u>\$ 60,770</u>	<u>\$ 305,937</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>			
Operating Income	\$ 3,530	\$ 5,415	\$ 8,945
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>			
Change In Assets and Liabilities:			
(Increase) in Accounts Receivable	(1,535)	(2,265)	(3,800)
Increase in Deferred Revenue	<u>1,720</u>	<u>2,425</u>	<u>4,145</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 3,715</u>	<u>\$ 5,575</u>	<u>\$ 9,290</u>
<b>Reconciliation of Cash and Cash Equivalents to the Balance Sheet:</b>			
Trust and Agency	\$ 694,600		
Less: Agency Funds and Expendable Trust Fund	<u>365,045</u>		
Nonexpendable Trust Funds	<u>\$ 305,937</u>		

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## General Fixed Assets Account Group

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The general fixed assets account group is used to account for all lands, buildings, improvements other than buildings, equipment and machinery, furniture and fixtures, and vehicles not used in the operations of the enterprise funds.

City of New Philadelphia, Ohio  
Schedule of General Fixed Assets by Function and Activity  
For the Year Ended December 31, 1999

	Total	Land	Buildings
<b>General Government:</b>			
Mayor's Office	\$ 45,169	\$ 0	\$ 0
Auditor's Office	28,437	0	0
Income Tax Office	11,723	0	0
Treasurer's Office	8,209	0	0
Prosecutor's Office	2,093	0	0
Service Director/Surveyor	43,415	0	0
City Hall	26,174	0	0
Land, Buildings and Improvements	529,685	298,719	230,466
<b>Total General Government</b>	<b>694,905</b>	<b>298,719</b>	<b>230,466</b>
<b>Security of Persons and Property:</b>			
Police	1,373,726	0	835,554
Fire Prevention	1,492,206	0	197,513
<b>Total Security of Persons and Property</b>	<b>2,865,932</b>	<b>0</b>	<b>1,033,067</b>
<b>Public Health Services:</b>			
Cemetery	193,221	13,202	19,903
Health Department	25,972	0	0
<b>Total Public Health Services</b>	<b>219,193</b>	<b>13,202</b>	<b>19,903</b>
<b>Transportation:</b>			
Airport	571,113	50,810	242,085
Street Department	1,507,843	0	343,084
Downtown Parking	75,000	75,000	0
<b>Total Transportation</b>	<b>2,153,956</b>	<b>125,810</b>	<b>585,169</b>
Municipal Court	173,139	0	0
<b>Leisure Time Activities:</b>			
Parks and Recreation	5,809,198	259,223	2,118,586
Sanitation Department	919,780	9,993	82,800
<b>Total</b>	<b>\$ 12,836,103</b>	<b>\$ 706,947</b>	<b>\$ 4,069,991</b>



<u>Improvements Other Than Buildings</u>	<u>Equipment and Machinery</u>	<u>Furniture and Fixtures</u>	<u>Vehicles</u>
\$ 3,961	\$ 36,613	\$ 4,595	\$ 0
3,104	23,327	2,006	0
0	9,166	2,557	0
2,012	5,095	1,102	0
0	1,515	578	0
0	6,843	6,443	30,129
0	19,555	6,619	0
500	0	0	0
<u>9,577</u>	<u>102,114</u>	<u>23,900</u>	<u>30,129</u>
10,073	271,915	24,370	231,814
6,793	235,235	62,312	990,353
<u>16,866</u>	<u>507,150</u>	<u>86,682</u>	<u>1,222,167</u>
9,159	85,801	5,450	59,706
0	12,900	3,144	9,928
<u>9,159</u>	<u>98,701</u>	<u>8,594</u>	<u>69,634</u>
145,668	132,550	0	0
30,804	333,329	16,111	784,515
0	0	0	0
<u>176,472</u>	<u>465,879</u>	<u>16,111</u>	<u>784,515</u>
8,207	111,279	41,220	12,433
<u>1,925,836</u>	<u>1,374,356</u>	<u>45,580</u>	<u>85,617</u>
15,384	175,456	6,713	629,434
<u>\$ 2,161,501</u>	<u>\$ 2,834,935</u>	<u>\$ 228,800</u>	<u>\$ 2,833,929</u>

City of New Philadelphia, Ohio  
Schedule of Changes in General Fixed Assets by Function and Activity  
For the Year Ended December 31, 1999

	General Fixed Assets 12/31/1998	Additions	Deletions	General Fixed Assets 12/31/1999
<b>General Government:</b>				
Mayor's Office	\$ 45,169	\$ 0	\$ 0	\$ 45,169
Auditor's Office	27,462	975	0	28,437
Income Tax Office	21,587	4,218	14,082	11,723
Treasurer's Office	6,001	2,208	0	8,209
Prosecutor's Office	1,155	1,515	577	2,093
Service Director/Surveyor	43,415	0	0	43,415
City Hall	26,174	0	0	26,174
Land, Buildings and Improvements	510,185	19,500	0	529,685
<b>Total General Government</b>	<b>681,148</b>	<b>28,416</b>	<b>14,659</b>	<b>694,905</b>
<b>Security of Persons and Property:</b>				
Police	1,328,079	76,589	30,942	1,373,726
Fire Prevention	1,355,494	136,712	0	1,492,206
<b>Total Security of Persons and Property</b>	<b>2,683,573</b>	<b>213,301</b>	<b>30,942</b>	<b>2,865,932</b>
<b>Public Health Services:</b>				
Cemetery	187,189	47,490	41,458	193,221
Health Department	25,972	0	0	25,972
<b>Total Public Health Services</b>	<b>213,161</b>	<b>47,490</b>	<b>41,458</b>	<b>219,193</b>
<b>Transportation:</b>				
Airport	271,314	318,151	18,352	571,113
Street Department	1,315,227	285,565	92,949	1,507,843
Downtown Parking	75,000	0	0	75,000
<b>Total Transportation</b>	<b>1,661,541</b>	<b>603,716</b>	<b>111,301</b>	<b>2,153,956</b>
Municipal Court	148,725	24,414	0	173,139
<b>Leisure Time Activities:</b>				
Parks and Recreation	5,553,305	281,412	25,519	5,809,198
Sanitation Department	735,679	184,101	0	919,780
<b>Total</b>	<b>\$ 11,677,132</b>	<b>\$ 1,382,850</b>	<b>\$ 223,879</b>	<b>\$ 12,836,103</b>

City of New Philadelphia, Ohio  
 Schedule of General Fixed Assets by Source  
 For the Year Ended December 31, 1999

General Fixed Assets:

Land	\$ 706,947
Buildings	4,069,991
Improvements Other Than Buildings	2,161,501
Equipment and Machinery	2,834,935
Furniture and Fixtures	228,800
Vehicles	2,833,929
	2,833,929
 Total	 \$ 12,836,103

Investments in General Fixed Assets From:

General Fund Revenues	\$ 625,542
Income Tax Revenues	2,294,475
Special Revenue Fund Revenues	1,272,626
Capital Projects Fund Revenues	3,235,540
Federal Grant Revenues	334,632
Donated Capital Sources	1,165,037
	1,165,037
	8,927,852

Acquisitions prior to December 31, 1987

	3,908,251
	3,908,251
	\$ 12,836,103

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# STATISTICAL SECTION



John Glenn, CPT student at the airport, looking at the monument to Harry Clever. This photo was taken at the ceremony renaming the airport Harry Clever Field in June 1969. Harry Clever was Glenn's flight instructor.

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

	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
General Government	\$ 1,350,910	\$ 1,306,398	\$ 981,174	\$ 1,374,966
Security of Persons & Property	2,315,038	2,239,671	2,150,283	2,221,430
Public Health and Welfare	164,390	155,937	146,889	213,955
Leisure Time Activities	428,268	394,307	360,383	342,437
Municipal Court	448,850	449,417	428,548	*
Downtown Parking	40,942	40,179	37,298	*
Transportation	56,892	7,892	7,922	31,436
Basic Utility Services	0	0	0	0
Capital Outlay	977,575	94,531	29,010	0
Debt Service	<u>5,799</u>	<u>17,224</u>	<u>15,369</u>	<u>0</u>
Total Expenditures	<u>\$ 5,788,664</u>	<u>\$ 4,705,556</u>	<u>\$ 4,156,876</u>	<u>\$ 4,184,224</u>

NOTES: Data for 1990-1992 is on a cash basis, while 1993-1999 amounts are in conformity with generally accepted accounting principles.

\* Not presented in past year financials.

Source: City's Financial Records

<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
\$ 1,252,470	\$ 1,223,222	\$ 1,301,079	\$ 1,266,937	\$ 1,043,146	\$ 952,583
2,185,205	2,045,266	1,908,640	1,902,745	1,683,774	1,621,147
206,592	207,006	187,823	169,192	158,881	150,231
349,995	330,777	321,884	308,508	319,346	276,721
*	*	*	*	*	*
*	*	*	*	*	*
49,852	47,960	51,790	47,108	40,460	46,472
0	0	0	0	0	0
0	0	0	68,926	160,897	90,901
0	0	0	0	0	0
<u>\$ 4,044,114</u>	<u>\$ 3,854,231</u>	<u>\$ 3,771,216</u>	<u>\$ 3,763,416</u>	<u>\$ 3,406,504</u>	<u>\$ 3,138,055</u>

City of New Philadelphia, Ohio  
 General Fund Revenues by Source  
 Last Ten Years

	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
Municipal Income Taxes	\$ 2,164,900	\$ 2,145,182	\$ 1,809,779	\$ 2,041,862
Property and Other Taxes	977,042	1,084,266	776,880	846,359
Charges for Services	370,463	430,444	211,339	252,102
Fines, Licenses and Permits	524,153	531,359	541,288	503,097
Intergovernmental	1,203,160	1,276,131	1,199,783	946,770
Interest	394,770	424,820	270,747	200,575
Rentals	51,551	46,354	59,158	77,586
Other	<u>71,633</u>	<u>67,114</u>	<u>20,937</u>	<u>58,956</u>
Total Revenues	<u>\$ 5,757,672</u>	<u>\$ 6,005,670</u>	<u>\$ 4,889,911</u>	<u>\$ 4,927,307</u>

NOTES: Data for 1990-1992 is on a cash basis, while 1993-1999 amounts are in conformity with generally accepted accounting principles.

Source: City's Financial Records



<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
\$ 2,274,060	\$ 2,581,780	\$ 3,067,018	\$ 2,009,294	\$ 1,670,514	\$ 1,684,143
725,391	774,422	778,494	699,866	695,015	703,333
354,013	304,038	320,100	282,226	225,462	222,445
520,437	343,963	311,733	338,532	405,223	367,047
833,860	806,645	171,135	668,879	455,495	560,132
130,216	77,847	50,988	84,450	162,811	216,324
1,374	6,000	36,615	31,015	22,500	21,015
11,020	12,043	9,994	20,944	148,185	57,164
<u>\$ 4,850,371</u>	<u>\$ 4,906,738</u>	<u>\$ 4,746,077</u>	<u>\$ 4,135,206</u>	<u>\$ 3,785,205</u>	<u>\$ 3,831,603</u>

City of New Philadelphia, Ohio  
Property Tax Levies and Collections  
Real and Public Utility Tax (1)  
Last Ten Years

Year	Total Tax Levy	Current Collections (2)	Delinquent Collections	Total Collections	Percent of Total Collections To Tax Levy
1990	\$945,450	\$924,369	\$15,105	\$939,474	99.37%
1991	961,176	942,217	24,465	966,682	100.57
1992	1,119,620	1,075,132	22,631	1,097,763	98.05
1993	1,174,244	1,155,289	47,617	1,202,906	102.44
1994	1,191,742	1,168,045	20,415	1,188,460	99.72
1995	1,149,124	1,129,864	22,700	1,152,564	100.30
1996	1,210,594	1,175,245	16,371	1,191,616	98.43
1997	1,240,781	1,219,533	33,584	1,253,117	100.99
1998	1,262,039	1,241,240	26,591	1,267,831	100.46
1999	1,426,262	1,401,609	24,173	1,425,782	99.97

NOTES:

- (1) Does not include state reimbursement of homestead and rollback exemptions.
- (2) Includes penalties which are not in the total tax levy.
- (3) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Tuscarawas County, Ohio; County Auditor

Accumulated Outstanding Delinquent Taxes (3)	Percent of Accumulated Delinquent Taxes to Total Tax Levy
\$31,869	3.37%
29,929	3.11
57,910	5.17
31,777	2.71
37,690	3.16
30,165	2.63
50,725	4.19
42,125	3.40
38,591	3.06
43,944	3.08

City of New Philadelphia, Ohio  
Assessed Valuation and Estimated  
True Values of Taxable Property  
Last Ten Years

Year	Public Utility Railroad	Agricultural/ Residential Real Estate	Other Real Estate	Total Real Estate	Public Utility Personal
1990	\$0	\$86,721,920	\$45,165,840	\$131,887,760	\$12,911,090
1991	0	88,860,050	46,846,320	135,706,370	13,708,920
1992	0	101,213,920	49,968,260	151,182,180	13,833,840
1993	0	102,851,340	50,416,410	153,267,750	13,931,250
1994	50,260	104,924,210	52,143,060	157,117,530	14,187,330
1995	50,590	121,723,180	60,254,390	182,028,160	13,244,540
1996	35,350	123,737,160	62,602,090	186,374,600	12,899,890
1997	33,120	126,163,120	63,227,060	189,423,300	12,048,200
1998	37,700	153,108,270	77,567,320	230,713,290	11,376,990
1999	40,790	156,548,980	78,812,300	235,402,070	11,391,380

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

The assessment percentages for 1999 are:

35% for all real estate

88% for public utility personal

25% for tangible personal

Source: Tuscarawas County, Ohio; County Auditor

<u>Tangible Personal</u>	<u>Total Personal</u>	<u>Total Assessed Value</u>	<u>Estimated True Value</u>	<u>Percent of Assessed Value to Estimated True Value (1)</u>
\$35,983,288	\$48,894,378	\$180,782,138	\$535,427,016	34%
35,296,985	49,005,905	184,712,275	544,498,743	34
35,185,409	49,019,249	200,201,429	588,410,993	34
33,532,176	47,463,426	200,731,176	587,867,526	34
34,762,123	48,949,453	206,066,983	604,077,685	34
38,078,670	51,323,210	233,351,370	687,445,750	34
45,043,486	57,943,376	244,317,976	727,331,766	34
45,331,945	57,380,145	246,803,445	725,892,485	34
47,477,891	58,854,881	289,568,171	851,671,091	34
50,642,842	62,034,222	297,436,292	874,812,624	34

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

Year	City of New Philadelphia			New Philadelphia School District
	General Fund	Police and Fire Pension	Total	
1990	\$10.39	\$0.60	\$10.99	\$34.80
1991	9.59	0.60	10.19	34.80
1992	10.59	0.60	11.19	34.80
1993	10.29	0.60	10.89	37.50
1994	9.89	0.60	10.49	37.50
1995	9.07	0.60	9.67	43.40
1996	9.07	0.60	9.67	42.80
1997	9.07	0.60	9.67	42.80
1998	9.07	0.60	9.67	42.80
1999	9.07	0.60	9.67	42.30

*Source: Tuscarawas County, Ohio; County Auditor*

<u>Tuscarawas County</u>	<u>Tuscarawas County Library</u>	<u>Buckeye Career Center</u>	<u>Total</u>
\$5.70	\$0.60	\$1.80	\$53.89
5.70	0.60	1.80	53.09
5.70	0.60	1.80	54.09
5.70	0.60	1.80	56.49
5.70	0.60	1.80	56.09
5.70	0.60	2.80	62.17
5.70	0.40	2.80	61.37
6.20	0.40	2.80	61.87
8.10	0.40	2.80	63.77
8.10	0.44	2.80	63.31

City of New Philadelphia, Ohio  
 Special Assessment Collections  
 Last Ten Years

Year	Billed	Amount Collected	Percent Collected
1990	\$69,298	\$71,387	103.0%
1991	57,794	61,985	107.3
1992	56,744	62,727	110.5
1993	59,065	63,074	106.8
1994	57,764	60,804	105.3
1995	59,831	61,231	102.3
1996	58,277	59,693	102.4
1997	60,101	62,151	103.4
1998	58,297	68,214	117.0
1999	61,382	61,919	100.9

*Source: Tuscarawas County, Ohio; County Auditor*



City of New Philadelphia, Ohio  
 Computation of Direct and Overlapping General Obligation Bonded Debt  
 December 31, 1999

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
New Philadelphia City Schools	\$ 7,615,000	78.85%	\$ 6,004,428
Tuscarawas County	0	22.21	0
City of New Philadelphia	\$ 3,360,000	100.00%	\$ 3,360,000

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the total assessed valuation of the subdivision. The valuations used were for the 2000 collection year.

*Source: City Financial Records*

City of New Philadelphia, Ohio  
Ratio of Net General Obligation Debt to Assessed Value and  
Net General Obligation Bonded Debt Per Capita  
Last Ten Years

Year	Population	Assessed Value of City	Gross General Obligation Bonded Debt (1)	Debt Service Fund	Net General Bonded Debt
1990	15,698	\$ 180,782,138	\$ 5,575,000	\$ 270,535	\$ 5,304,465
1991	15,817	184,712,275	5,380,000	248,038	5,131,962
1992	15,995	200,201,429	5,175,000	261,367	4,913,633
1993	16,117	200,731,176	4,960,000	360,233	4,599,767
1994	16,238	206,066,983	4,735,000	280,743	4,454,257
1995	16,352	233,351,370	4,490,000	222,992	4,267,008
1996	16,467	244,317,976	4,225,000	219,355	4,005,645
1997	16,583	246,803,445	3,930,000	213,065	3,716,935
1998	16,635	289,568,171	3,218,261	310,538	2,907,723
1999	16,685	297,436,292	2,983,767	156,622	2,827,145

(1) Includes general obligation bonds payable from taxes.

Source: City's Financial Records

<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2.93	\$ 337.91
2.78	324.46
2.45	307.20
2.29	285.40
2.16	274.31
1.83	260.95
1.64	243.25
1.51	224.14
1.00	174.80
1.00	169.44

City of New Philadelphia, Ohio  
Ratio of Annual Debt Service Expenditures for General Obligation  
Debt (1) to Total General Fund Expenditures  
Last Ten Years

Year	Principal	Interest and Fiscal Charges	Total Interest and Principal	Total General Fund Expenditures (From Table 1)	Ratio of General Long-Term Debt Expenditures to Total General Fun Expenditures
1990	\$ 168,052	\$ 366,456	\$ 534,508	\$ 3,138,055	17.03%
1991	178,052	351,700	529,752	3,406,504	15.55
1992	188,052	341,092	529,144	3,763,416	14.06
1993	194,663	329,590	524,253	3,771,216	13.90
1994	204,663	317,406	522,069	3,854,331	13.54
1995	221,274	304,322	525,596	4,044,114	13.00
1996	241,274	289,890	531,164	4,184,224	12.69
1997	267,884	255,671	523,555	4,156,876	12.59
1998	277,884	255,671	533,555	4,705,556	11.34
1999	234,494	236,528	471,022	5,788,664	8.14

(1) Includes only general obligation bonds payable from property taxes.

Source: City Records

City of New Philadelphia, Ohio  
Legal Debt Margin  
December 31, 1999

Overall Debt Margin (10 1/2% of Assessed Valuation)	<u>\$ 30,404,658</u>
Gross Indebtedness	3,553,767
Less: Self-Supporting Debt	<u>120,000</u>
Net Debt Within 10 1/2% Limitations	<u>3,433,767</u>
<i>Legal Debt Margin Within 10 1/2% Limitations</i>	<u><u>\$ 26,970,891</u></u>
Unvoted Debt Limitations (5 1/2% of Assessed Valuation)	<u>\$ 15,926,249</u>
Gross Indebtedness	3,553,767
Less: Self-Supporting Debt	<u>120,000</u>
Net Debt Within 5 1/2% Limitation	<u>3,433,767</u>
<i>Legal Debt Margin Within 5 1/2% Limitation</i>	<u><u>\$ 12,492,482</u></u>

*Source: Tuscarawas County, Ohio; County Auditor, and City's Financial Records*

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

Year	Property Value (1)	Residential Construction Value	Commercial Construction Value	Domestic Bank Deposits in the County
1990	\$ 372,288,343	\$ 4,629,714	\$ 15,088,800	\$ 301,893,000
1991	376,822,171	4,028,514	552,400	371,314,000
1992	387,732,486	6,106,486	4,963,629	374,765,000
1993	431,949,086	2,400,229	1,181,171	371,710,000
1994	437,907,857	3,736,457	539,486	383,091,000
1995	448,907,229	4,744,486	4,586,086	402,359,000
1996	520,080,457	7,250,514	11,244,686	407,639,000
1997	532,498,857	4,565,571	4,993,886	405,749,000
1998	541,114,800	6,259,114	2,130,286	222,464,000
1999	659,073,114	6,731,371	4,828,486	162,185,000

(1) Represents estimated value of real estate.

*Source: Federal Reserve Bank - Cleveland, Ohio  
Tuscarawas County, Ohio; County Auditor*

City of New Philadelphia, Ohio  
Principal Taxpayers  
December 31, 1999

Taxpayer	Total Assessed Value	Percent of Assessed Value
Glimcher Properties Limited Partnership	\$ 15,194,280	5.11%
Gradall Company	13,823,600	4.65
Ohio Power/American Electric Power	5,523,070	1.86
K-Mart Corporation	4,220,030	1.42
Wal-Mart Corporation	4,182,310	1.41
GTE North, Inc.	3,951,820	1.33
Stone Container Corporation	3,394,570	1.14
Lowe's Companies, Inc.	3,306,620	1.11
Lauren Manufacturing, Inc.	3,264,380	1.10
New Philadelphia Fan Company	<u>3,145,360</u>	<u>1.06</u>
<i>Total</i>	<u>\$ 60,006,040</u>	<u>20.19%</u>

*Source: Tuscarawas County, Ohio; County Auditor*

City of New Philadelphia, Ohio  
 Ten Largest Employers  
 December 31, 1999

<u>Employer</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Wal-Mart	Retail & Grocery	777
Gradall	Manufacturer	761
Tuscarawas County	Government	642
New Philadelphia City Schools	School	594
Interactive Tela Services	Telemarketing	568
Ohio Department of Transportation	Government	508
Stone Container	Manufacturer	366
Ameridial	Telemarketing	365
K-Mart Superstore	Retail & Grocery	350
Morning View Care Center	Nursing Home	346

*Source: City's Records*



City of New Philadelphia, Ohio  
Demographic Statistics  
Last Ten Years

Year	Population (1)	School Enrollment (2)	Unemployment Rate Tuscarawas County (3)
1990	15,698	3,438	6.60
1991	15,817	3,492	8.00
1992	15,995	3,518	9.00
1993	16,117	3,413	7.10
1994	16,238	3,225	6.30
1995	16,352	3,370	5.50
1996	16,467	3,333	5.50
1997	16,583	3,343	5.20
1998	16,635	3,278	5.10
1999	16,685	3,248	5.10

(1) Source: Estimated by the City

(2) Source: New Philadelphia Board of Education

(3) Source: Ohio Department of Unemployment, Labor Research

City of New Philadelphia, Ohio  
Miscellaneous Information  
December 31, 1999

Date of Incorporation as a City	February 12, 1833
Form of Government	Mayor/Council
Area	7.84 square mile
Miles of Streets	87
Miles of Storm Sewers	26
Number of Street Lights	116
Building Permits Issued	458
<b>Education:</b>	
Number of Public Schools	2
New Philadelphia City School District:	
Number of Teachers	225
Number of Students	3248
Buckeye Career Center:	
Number of Teachers	122
Number of Students	830
<b>Fire Protection:</b>	
Number of Stations	1
Number of Firemen and Officers (Exclusive of Volunteer Firemen)	21
Fire Hydrants	687
<b>Police Protection:</b>	
Number of Stations	1
Number of Policemen and Officers	25
<b>Municipal Utilities:</b>	
Miles of Water Mains	95
Miles of Sanitary Sewer	85
Number of Consumers:	
Water	7434
Sewer	6843
Average Daily Consumption:	
Water	442
Sewer	387
<b>Recreation and Culture:</b>	
Number of Parks	3
Number of Libraries	1
Number of Swimming Pools	3
Number of Tennis Courts	8
Number of Baseball and Softball Diamonds	10
<b>Employees:</b>	
Full-time	189
Part-time	58
Seasonal	98

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**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

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Facsimile 614-466-4490

**CITY OF NEW PHILADELPHIA**

**TUSCARAWAS COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED**  
**JULY 18, 2000**