

**CITY OF NEW PHILADELPHIA
TUSCARAWAS COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF NEW PHILADELPHIA
TUSCARAWAS COUNTY**

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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, 2000, and have issued our report thereon dated June 20, 2001. 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 the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2000-21279-001.

Internal Control Over Financial Reporting

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

However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 20, 2001.

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

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 20, 2001



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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, 2000. 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, 2000.

However, we noted an 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 20, 2001.

Internal Control Over Compliance

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

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

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 20, 2001.

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, 2000, and have issued our report thereon dated June 20, 2001. 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 20, 2001

**CITY OF NEW PHILADELPHIA
TUSCARAWAS COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grants	A-C-00-154-1	14.228	\$5,000	\$5,000
	A-F-00-154-1		5,350	7,050
	A-F-99-154-1		83,000	113,122
	A-C-98-154-1		242,660	251,865
	A-F-98-154-1		5,000	5,000
			<u>5,000</u>	<u>5,000</u>
Total			<u>\$341,010</u>	<u>\$382,037</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, 2000**

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 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, 2000, the gross amount of loans outstanding under this program were \$39,517. Delinquent amounts due were \$19,041.

**CITY OF NEW PHILADELPHIA
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2000**

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

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

**NONCOMPLIANCE
FINDING NUMBER 2000-21279-001**

Ohio Rev. Code Section 5705.41(D) requires that no subdivision or taxing unit make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such certificate shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides for two “exceptions” to the above requirements:

- a. Then and Now Certificates - If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Village Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate.
- b. If the amount involved is less than \$1,000, the City Auditor may authorize payment through a Then and Now Certificate without affirmation of City Council, if such expenditure is otherwise valid.

During 2000, 30% of the expenditures tested were not certified by the City Auditor prior to incurring the obligation. It was also found that neither of the two exceptions above were utilized for the items found to be in noncompliance. The City should certify the availability of funds prior to incurring any obligation. This will help prevent over-spending. In addition, the City should inform all City employees of the requirements of Ohio Rev. Code Section 5705.41(D). The City should also implement the use of so called Then and Now certificates and Blanket Certificates as further permitted by Ohio Rev. Code Section 5705.41. However, such certifications should only be used for recurring and reasonably predictable matters or emergency matters which may arise from time to time.

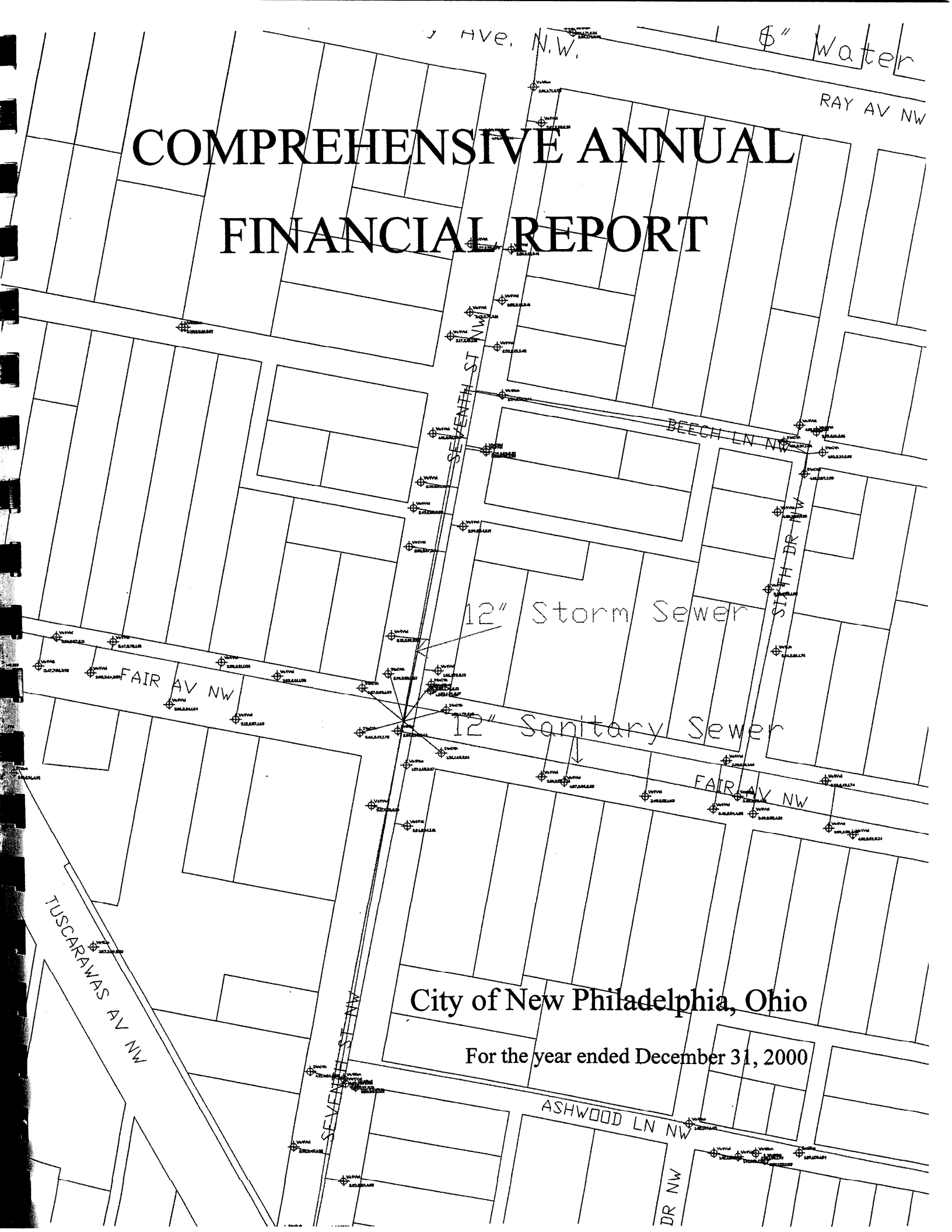
3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

COMPREHENSIVE ANNUAL FINANCIAL REPORT

City of New Philadelphia, Ohio

For the year ended December 31, 2000



In the year 2000, the City progressed with an ongoing Geographic Information System (GIS). Some major steps taken included: the rectification of color aerial photographs and subsequent orthophoto development, which allowed for the accurate creation of paper maps from the three-dimensional topography of the earth's surface. This process was made possible through the use of state of the art technology such as a *Reliance* Global Positioning System and *AutoCAD* and *Colorview* software.

The addition of one new CAD workstation has allowed for the adequate storage of large image files and newly created vector data. Also, all data can now be stored and shared by employees of the Service Department on a Local Area Network, which a few years ago would not have been possible due to the restriction of the technology at that time for large data files. We have consequently made it possible to access databases and perform elaborate queries of pertinent City information.

The focus of our project is to accurately define the location of City infrastructure in order to save time and expense commonly associated with locating utilities in the field. Accuracies have been increased from many feet in distance to a foot or less. We are steadily achieving our goals as we strive to create better maps and data for all departments in the City. Major strides have been taken which have allowed for the use of city data in a more efficient and accurate manner.

Several examples of our mapping technology are included in this report.

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INTRODUCTORY SECTION

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City of New Philadelphia, Ohio

Comprehensive Annual Financial Report

For the year ended December 31, 2000



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, 2000

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City of New Philadelphia

Beth Gundy, Auditor

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June 20, 2001

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 fourth 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 presented is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the City as measured by financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included. 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 17,056 residents (2000 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 sale were 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 Work Progress Administration program. The assistant football coach of the Quakers at that time was Woodrow (Woody) Hayes. Woody Hayes became 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 legendary OSU football coach Woody Hayes. Additionally, it was the site of the first solo airplane flight of former US 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, 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, the Ohio Mid-Eastern Governments Association and the Tax Incentive Review Council 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 and business center of Tuscarawas County. The downtown business district is comprised of specialty shops, restaurants and private and government offices. The City has become a member of Main Street Inc., which is dedicated to the preservation and growth of the downtown business area. The membership has almost doubled in the last year and continues to grow. Many events including music, holiday tours, and merchandising specials are sponsored by Main Street to attract customers and to showcase our downtown. The City is also home to two shopping malls.

Although there was a general economic slowdown in the state during 2000, expansion of several companies continued. The addition of a new industry brought 70 jobs to the City. The same industry became the first to take advantage of the citywide Enterprise Zone. A request for annexation of land from a business south of the City has been received and that would add an additional 100 jobs to the city. We continued our Community Reinvestment Area Tax Incentive Program in the downtown business district and our Link Deposit Program to encourage further revitalization, expansion and growth.

Tourism is very important to the City of New Philadelphia and continued to grow in 2000. The City is home to Ohio's oldest outdoor drama, "A Trumpet in the Land" which is a historical drama of the early Moravian Missionaries and their attempts to establish a settlement and convert the Delaware Indians to Christianity. The City is also home to the Little Theatre of Tuscarawas County, which produces amateur theatre of exceptional quality. Historical Schoenbrunn State Park is the location of the first white settlement in Ohio. Also Tuscora Park, maybe the finest municipal park in the state, draws large crowds to its many events and activities. The City is the host of two festivals each year. First Town Days Festival is held at Tuscora Park in July and the Italian-American Festival in the central business district in August.

In general, the City's economy remained strong in 2000. As the county seat, the City benefits from a diversity of employment. Industrial and service jobs are interwoven throughout the City. For 2001, 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 150 channels to its customers. Three AM and FM radio stations serve the 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 in New Philadelphia is very important to its residents. Many community service organizations provide that enhancement to our lifestyle by providing activities and services.

MAJOR INITIATIVES

Service Director

In 2000, there was a continuing effort in the development of a citywide Geographical Information System. (GIS). The goal of this project is to assist all departments in the location and inventory of infrastructure. Subsequently, a continuing dedication by the Service Director and his staff will allow the City to inventory data and output maps with state of the art technology.

A major part of our project is to provide data accurately to all persons, whether they are employees of the City, contractors or constituents. As a result, a migration of accuracy has taken place allowing us to move from tolerances of tens of feet to a foot or less. This has been done with the use of our Reliance Global Positioning System (GPS), which provides the city with data that allows for a reduction in man-hours in the location of infrastructure, a savings in both time and money.

Layering of data, output in the form of maps and all queries of data are being done using *AutoACAD* and *Colorview* software. The printing of data is made possible using two Laserjet printers and a large-scale plotter. A future goal is to publish such maps and data on the Internet.

Special Assistant to the Mayor for Economic Development and Planning

In 2000, several new businesses opened in the downtown business district. Several improvements to existing buildings have begun the process of qualifying for the Community Reinvestment Act tax exemption.

Several state and federal grants were received as a result of efforts of the Special Assistant to the Mayor. The City received a \$50,000 grant to be used for paving the existing upper lot at Tuscora Park. The airport was notified of their inclusion in federal funding of \$150,000 each of the next three years. This money will be used to upgrade runways and taxiways and to improve safety. Also, throughout 2000, 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, the City of New Philadelphia continues to be a safe place to live and raise a family. Police responded to 14,171 complaints in 2000 compared to 11,042 in 1999. Total traffic accidents investigated in 2000 were 906, with two fatal accidents being reported. The department made 2,660 arrests in 2000 in comparison to 3,296 in 1999.

The department continues to participate in a morning greeting program at the elementary schools, which 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 21,000 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 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.

Our fire service is also well known for our 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. In 2000, our capabilities were expanded with the addition of a trailer, diving equipment and an inflatable boat for our Dive Team, to increase our water rescue expertise.

In late 2000 our new and expanded web site was put online. It contains an overview of our department along with fire and safety tips for the citizens. The site is available both in English and Spanish.

The department is staffed by 21 full time firefighters who are all cross-trained as Paramedics/EMTs, hazardous materials technicians, inspectors, instructors, and scuba divers. In mid 2001 we will add a full time Fire Prevention Officer which will greatly expand our inspection and prevention programs. 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

General Services include the Street Department, with 16 union employees, the Sewer Collections Department, with 3 union employees; and the Sanitation & Recycle Department, with 14 union employees and an assistant superintendent to oversee operations.

The General Services Department is responsible for the City's sanitation and recycle 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.

2000 was a busy year for this department. There was increased paving done and the tree crew removed 200 dead or dangerous trees from the City's tree lawns. Replacement trees totaled 115. New storm drains were added at 6 locations. New guardrails totaling 2800 feet were added at nine different locations. Traffic lights were added at two downtown intersections. The Sanitation Department hauled 11,043 tons of solid waste to the landfill, while the Recycling Department diverted 343 tons of waste from the landfill. The Street Department, through a program of the Joint Solid Waste District, composted 867 tons of leaves and chipped trees. In addition, the Street Department recycled 85 tons of tires and 48 tons of appliances and scrap metal during 2000.

Developmental plans for 2000 include the placement of 1,800 feet of guardrail at various locations for safety. Additional storm drains will be added for water removal. We will continue our tree maintenance program, and increase our recycling program to divert recyclables from the landfill. The citywide traffic light synchronization program will start this fall and continue into 2002. The Sewer Department will continue our infiltration program as required by the EPA.

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 2000, the park continued its improvement of facilities. Park Place, the new youth center, was opened and is now serving the area high school students with a state-of-the-art meeting and entertainment facility. Work on rebuilding the decorative walls around the park commenced and the parking lot near Quaker Stadium was paved.

Despite an unusually wet summer, 2000 was a great year for Tuscora Park. The annual First Town Days Festival held in July was an immense success and the *Summer Showcase* outdoor concerts were as popular as ever.

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 and Distribution

In 2000, the water plant pumped 1,030,206,250 gallons of water from the wells for customer use and used more than 2,942 tons of salt for softening. In 2000, all of the main well pumps were upgraded to bring the plant to its original design pumping capacity. Also, the softeners and filters were rebuilt and the 1.5 million gallon reservoir was recoated. There continues to be a major emphasis in training and licensing for plant and distribution employees. Full time employees in this department are represented by the American Federation of State, County and Municipal Employees (AFSCME - Ohio Council 8) Local 1958 for bargaining purposes.

Wastewater Treatment Department

A major upgrade of the Wastewater Treatment Plant was approved by City Council in 2000. This upgrade will increase the design capacity of the plant by 50% with a total cost of \$7,500,000. The project will commence in 2001 and be completed by 2003.

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 2000, there was a continuing effort to acquire additional cemetery land since our existing cemeteries will soon be at full capacity.

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 control, 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 appropriation 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 revenues for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's revenues.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Revenues:					
Municipal Income Tax	\$3,796,070	\$3,724,681	33.14%	(\$71,389)	(1.88)%
Property and Other Taxes	2,159,393	2,266,052	20.16	106,659	4.94
Charges for Services	719,982	572,328	5.09	(147,654)	(20.51)
Fines, Licenses and Permits	1,171,876	1,261,996	11.23	90,120	7.69
Intergovernmental	2,610,582	2,716,840	24.17	106,258	4.07
Contributions and Donations	15,789	34,687	0.31	18,898	119.69
Special Assessments	61,919	60,286	0.54	(1,633)	(2.64)
Interest	425,671	468,473	4.17	42,802	10.06
Rentals	51,828	78,865	0.70	27,037	52.17
Other	86,297	55,391	0.49	(30,906)	(35.81)
<i>Total Revenues</i>	<u>\$11,099,407</u>	<u>\$11,239,599</u>	<u>100.00%</u>	<u>\$140,192</u>	<u>1.26%</u>

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 1.88% or \$71,389 decrease in income taxes over the previous year is due to the economy beginning a downturn towards the end of 2000.

The increase in property and other taxes of \$106,659 can be attributed to increased valuations and new home construction.

The decrease in charges for services of \$147,654 is due in large part to the Water Fund retaining all of its own revenue instead of some of the revenue being deposited into the General Fund.

Fines, licenses and permits increased by \$90,120 or 7.69% due to increased activity in municipal court and a corresponding increase in revenue from the court.

Interest revenue increased by \$42,802, or 10.06% due in large part to increased balances in the court's funds.

Rental revenue increased by 52.17% in large part due to the improved operations under the fixed base operator at the municipal airport

The following schedule presents a summary of governmental fund expenditures for the years ended December 31, 1999 and 2000, and the amount and percentage of increases and decreases in relation to the prior year's expenditures.

	1999 Amount	2000 Amount	Percent of Total	Change	Percent Change
Expenditures:					
Current:					
General Government	\$1,677,064	\$1,833,283	14.46%	\$156,219	9.32%
Security of Persons And Property	2,728,328	3,006,288	23.72	277,960	10.19
Public Health and Welfare	164,390	255,406	2.02	91,016	55.36
Leisure Time Activities	428,268	469,423	3.70	41,155	9.61
Municipal Court	643,544	748,300	5.90	104,756	16.28
Downtown Parking	40,942	39,686	0.31	(1,256)	(3.07)
Transportation	1,207,030	1,234,190	9.74	27,160	2.25
Community Development	326,656	294,714	2.33	(31,942)	(9.78)
Basic Utility Services	884,866	936,043	7.38	51,177	5.78
Capital Outlay	2,626,070	3,213,365	25.35	587,295	22.36
Debt Service:					
Principal Retirement	291,000	332,734	2.63	41,734	14.34
Interest and Fiscal Charges	274,733	312,088	2.46	37,355	13.60
	<u>\$11,292,891</u>	<u>\$12,675,520</u>	<u>100.00%</u>	<u>\$ 1,382,629</u>	<u>12.24%</u>

The 9.32% increase in general government expenditures is due in large part to increased wages as a result of the clerical staff becoming unionized.

Security of persons and property expenditures increased in 2000 by \$277,960 because of several employees retiring from both the police and fire departments and from increased costs associated with pay increases.

Public health and welfare expenditures increased by 55.36% in 2000 because the Home Health Department was no longer considered an enterprise fund.

Leisure time activities increased by \$41,155 in 2000 due to increased activity at Tuscora Park during the summer season.

Municipal Court expenditures increased by \$104,756, or 16.28%, due to pay increases and an increase in activity in the court.

Community Development expenditures decreased by 9.78% due to smaller Community Development Block Grant projects.

Capital outlay increased 22.36% in 2000 due to: a) the completion of 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 and b) renovation, construction costs and new equipment in the court.

Debt service expenditures increased by about 14% overall because of the addition of new debt in 2000.

General Fund Balance. The fund balance of the General Fund decreased from \$2,767,137 in 1999 to \$2,279,637 in 2000. This decrease of \$487,500 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 \$246,757 and \$66,301, respectively.

DEBT ADMINISTRATION

The gross indebtedness of the City of New Philadelphia at the end of 1999 was \$3,553,767. At the end of 2000, the gross indebtedness of the City of New Philadelphia was \$3,974,232.

CASH MANAGEMENT

Cash temporarily idle during the year was invested in demand deposits and repurchase agreements. The City earned interest revenue of \$468,473 on all investments for the year ended December 31, 2000.

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 the 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, 2000, the general fixed assets of the City amounted to \$15,013,507 and the net fixed assets of the Enterprise funds were \$11,870,501. 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. Independent auditor Jim Petro, Auditor of State, rendered an opinion on the City's financial statements as of December 31, 2000. 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 fiscal year ended December 31, 1999. This was the 3rd consecutive year the City has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This 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 that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

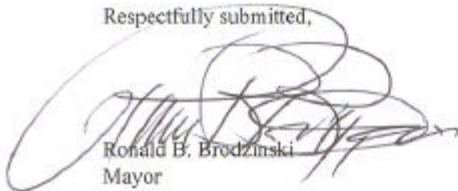
Tree City USA. The City received its 16th Tree City USA Award for the year ended December 31, 2000. This prestigious award recognizes the City for its annual program of planting new trees and maintaining and removing old trees.

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 this standard are encouraging. Each year we renew our commitment to implement responsible and progressive changes in order to improve our responsiveness to our citizens 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

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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, 1999

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.



Anne Spray Kinsey
President

Jeffrey L. Essler
Executive Director

City of New Philadelphia, Ohio
Principal Officials
December 31, 2000

Mayor.....Ronald B. Brodzinski
Auditor.....Beth Gundy
Treasurer.....Bob Gerber
Law Director.....Michael Johnson
President of Council.....Dave Johnson
Council-At-Large.....Sandy Cox
Council-At-Large.....Winnie Walker
Council-At-Large.....Jim Locker
Council Ward I.....George Houston
Council Ward II.....Joel Day
Council Ward III.....Art Cicconetti
Council Ward IV.....Tom Locker
Tax Administrator.....Dixie Dyer
Spec. Asst. Economic Devel.....Bill Richesson

Municipal Court

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

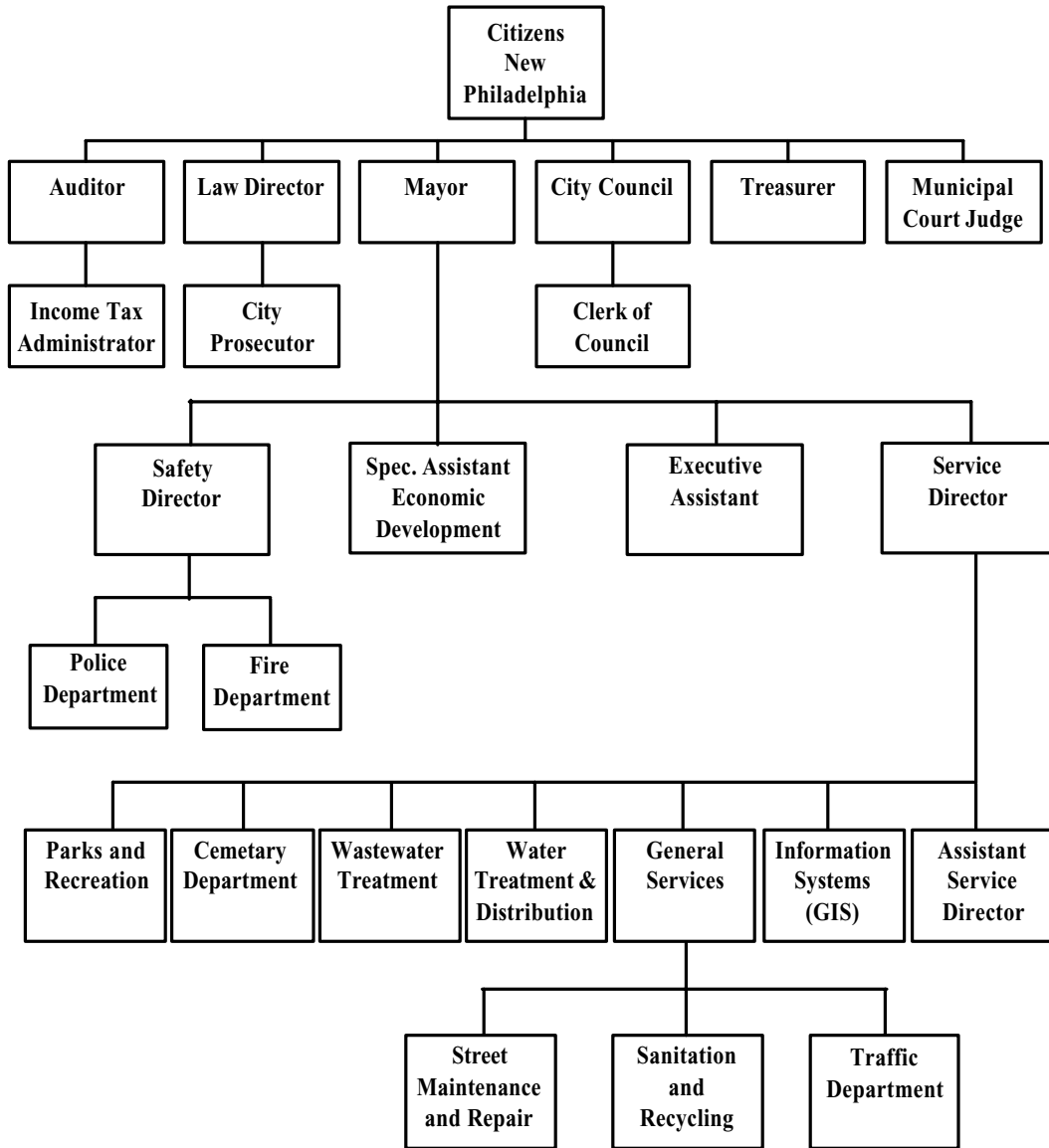
Safety Department

Safety Director.....Greg Popham
Fire Chief.....Chuck Caton
Police Chief.....Tom Staggers

Service Departments

Service Director.....Gary Espenschied
General Services.....Fred Neff
Water Superintendent.....Kelly Ricklic
Wastewater Superintendent.....Jim Dinger
Parks and Recreation.....Rod Miller
Cemetery.....Doug Demattio

City of New Philadelphia Organizational Chart



FINANCIAL SECTION



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, 2000, 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, 2000, 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 20, 2001 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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 20, 2001

GENERAL PURPOSE FINANCIAL STATEMENTS

City of New Philadelphia, Ohio
 Combined Balance Sheet
 All Fund Types and Account Groups
 December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 1,985,310	\$ 2,083,850	\$ 94,409	\$ 243,727
Cash and Cash Equivalents:				
In Segregated Accounts	0	0	0	0
Receivables:				
Taxes	1,442,965	1,201,750	250,802	144,379
Accounts	32,320	198,517	39,329	508
Special Assessments	0	0	467,368	0
Loans	0	39,517	0	0
Intergovernmental	250,965	55,147	0	4,650
Due from Other Funds	0	4,156	0	0
Materials and Supplies Inventory	29,677	217,751	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits:				
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>\$ 3,741,237</u>	<u>\$ 3,800,688</u>	<u>\$ 851,908</u>	<u>\$ 393,264</u>

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

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Trust and Agency			
\$ 1,777,387	\$ 444,217	\$ 0	\$ 0	\$ 6,628,900
0	257,201	0	0	257,201
390	0	0	0	3,040,286
541,742	7,294	0	0	819,710
0	0	0	0	467,368
0	0	0	0	39,517
0	0	0	0	310,762
0	0	0	0	4,156
407,314	0	0	0	654,742
11,870,501	0	15,013,507	0	26,884,008
0	0	0	173,738	173,738
0	0	0	4,814,371	4,814,371
<u>\$ 14,597,334</u>	<u>\$ 708,712</u>	<u>\$ 15,013,507</u>	<u>\$ 4,988,109</u>	<u>\$ 44,094,759</u>

(Continued)

City of New Philadelphia, Ohio
 Combined Balance Sheet
 All Fund Types and Account Groups (Continued)
 December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity and Other Credits:				
Liabilities:				
Accounts Payable	\$ 30,462	\$ 58,925	\$ 0	\$ 9,263
Contracts Payable	0	14,738	0	2,000
Accrued Wages	69,412	21,378	0	0
Compensated Absences Payable	33,299	0	0	0
Intergovernmental Payable	115,998	39,598	0	0
Due to Other Funds	0	4,156	0	0
Deferred Revenue	786,266	914,270	678,170	0
Undistributed Monies	0	0	0	0
Accrued Interest Payable	6,163	0	0	0
Notes Payable	420,000	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
<i>Total Liabilities</i>	<u>1,461,600</u>	<u>1,053,065</u>	<u>678,170</u>	<u>11,263</u>
Fund Equity and Other Credits:				
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	182,595	32,073	0	97,339
Reserved for Inventory	29,677	217,751	0	0
Reserved for Loans	0	39,517	0	0
Reserved for Endowments	0	0	0	0
Reserved for Unclaimed Monies	10,933	0	0	0
Undesignated, Unreserved	2,056,432	2,458,282	173,738	284,662
<i>Total Fund Equity and Other Credits</i>	<u>2,279,637</u>	<u>2,747,623</u>	<u>173,738</u>	<u>382,001</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$ 3,741,237</u>	<u>\$ 3,800,688</u>	<u>\$ 851,908</u>	<u>\$ 393,264</u>

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

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Trust and Agency			
\$ 94,713	\$ 0	\$ 0	\$ 0	\$ 193,363
105,404	0	0	0	122,142
21,821	0	0	0	112,611
145,086	0	0	432,249	610,634
62,230	0	0	183,734	401,560
0	0	0	0	4,156
0	2,464	0	0	2,381,170
0	374,741	0	0	374,741
0	0	0	0	6,163
0	0	0	700,000	1,120,000
110,000	0	0	0	110,000
0	0	0	408,146	408,146
0	0	0	2,744,232	2,744,232
0	0	0	173,980	173,980
0	0	0	345,768	345,768
<u>539,254</u>	<u>377,205</u>	<u>0</u>	<u>4,988,109</u>	<u>9,108,666</u>
0	0	15,013,507	0	15,013,507
1,886,779	0	0	0	1,886,779
12,171,301	0	0	0	12,171,301
0	0	0	0	312,007
0	0	0	0	247,428
0	0	0	0	39,517
0	313,058	0	0	313,058
0	0	0	0	10,933
0	18,449	0	0	4,991,563
<u>14,058,080</u>	<u>331,507</u>	<u>15,013,507</u>	<u>0</u>	<u>34,986,093</u>
<u>\$ 14,597,334</u>	<u>\$ 708,712</u>	<u>\$ 15,013,507</u>	<u>\$ 4,988,109</u>	<u>\$ 44,094,759</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, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
Revenues:			
Municipal Income Tax	\$ 2,075,104	\$ 820,255	\$ 190,000
Property and Other Taxes	973,522	1,074,029	218,501
Charges for Services	216,068	356,260	0
Fines, Licenses and Permits	579,453	643,214	39,329
Intergovernmental	1,389,430	982,930	26,021
Contributions and Donations	34,687	0	0
Special Assessments	0	0	60,286
Interest	430,455	31,358	5,526
Rentals	66,819	0	0
Other	19,469	35,790	0
<i>Total Revenues</i>	5,785,007	3,943,836	539,663
Expenditures:			
Current:			
General Government	1,470,519	358,575	4,189
Security of Persons and Property	2,553,909	452,379	0
Public Health and Welfare	255,406	0	0
Leisure Time Activities	469,423	0	0
Municipal Court	427,882	320,418	0
Downtown Parking	39,686	0	0
Transportation	65,741	1,168,449	0
Community Development	0	294,714	0
Basic Utility Services	0	936,043	0
Capital Outlay	1,526,096	425,341	0
Debt Service:			
Principal Retirement	6,713	0	270,000
Interest and Fiscal Charges	31,296	0	248,358
<i>Total Expenditures</i>	6,846,671	3,955,919	522,547
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,061,664)	(12,083)	17,116
Other Financing Sources (Uses):			
Proceeds from Notes	700,000	0	0
Proceeds from Sale of Assets	3,663	0	0
Inception of Capital Lease	0	0	0
Operating Transfers In	0	101,987	0
Operating Transfers Out	(106,660)	(29,233)	0
<i>Total Other Financing Sources (Uses)</i>	597,003	72,754	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(464,661)	60,671	17,116
<i>Fund Balances Beginning Of Year - Restated (See Note 3)</i>	2,734,907	2,689,940	156,622
<i>Increase (Decrease) in Reserve for Inventory</i>	9,391	(2,988)	0
<i>Fund Balances End of Year</i>	\$ 2,279,637	\$ 2,747,623	\$ 173,738

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

	Fiduciary Fund Type	
Capital Projects	Expendable Trust	Totals (Memorandum Only)
\$ 639,322	\$ 0	\$ 3,724,681
0	0	2,266,052
0	0	572,328
0	0	1,261,996
318,459	0	2,716,840
0	0	34,687
0	0	60,286
0	1,134	468,473
12,046	0	78,865
132	0	55,391
<u>969,959</u>	<u>1,134</u>	<u>11,239,599</u>
0	0	1,833,283
0	0	3,006,288
0	0	255,406
0	0	469,423
0	0	748,300
0	0	39,686
0	0	1,234,190
0	0	294,714
0	0	936,043
1,254,635	7,293	3,213,365
56,021	0	332,734
32,434	0	312,088
<u>1,343,090</u>	<u>7,293</u>	<u>12,675,520</u>
<u>(373,131)</u>	<u>(6,159)</u>	<u>(1,435,921)</u>
0	0	700,000
0	0	3,663
420,000	0	420,000
33,906	0	135,893
0	0	(135,893)
<u>453,906</u>	<u>0</u>	<u>1,123,663</u>
80,775	(6,159)	(312,258)
301,226	23,618	5,906,313
0	0	6,403
<u>\$ 382,001</u>	<u>\$ 17,459</u>	<u>\$ 5,600,458</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, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 1,885,000	\$ 2,056,634	\$ 171,634
Property and Other Taxes	1,000,000	993,522	(6,478)
Charges for Services	180,500	243,907	63,407
Fines, Licenses and Permits	448,968	586,838	137,870
Intergovernmental	1,105,896	1,268,274	162,378
Contributions and Donations	25,000	34,687	9,687
Special Assessments	0	0	0
Interest	204,500	430,455	225,955
Rentals	50,000	66,311	16,311
Other	26,000	26,189	189
<i>Total Revenues</i>	<u>4,925,864</u>	<u>5,706,817</u>	<u>780,953</u>
Expenditures:			
Current:			
General Government	1,661,183	1,491,356	169,827
Security of Persons and Property	2,620,943	2,514,583	106,360
Public Health and Welfare	304,362	256,799	47,563
Leisure Time Activities	505,440	469,340	36,100
Municipal Court	622,584	434,092	188,492
Downtown Parking	44,215	39,975	4,240
Transportation	69,552	66,765	2,787
Community Development	0	0	0
Basic Utility Services	0	0	0
Capital Outlay	1,950,177	1,917,237	32,940
Debt Service:			
Principal Retirement	456,713	456,713	0
Interest and Fiscal Charges	31,408	31,408	0
<i>Total Expenditures</i>	<u>8,266,577</u>	<u>7,678,268</u>	<u>588,309</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,340,713)</u>	<u>(1,971,451)</u>	<u>1,369,262</u>
Other Financing Sources (Uses):			
Proceeds of Notes	1,120,000	1,120,000	0
Proceeds from Sale of Assets	5,000	3,663	(1,337)
Other Financing Uses	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(112,588)	(106,660)	5,928
<i>Total Other Financing Sources (Uses)</i>	<u>1,012,412</u>	<u>1,017,003</u>	<u>4,591</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,328,301)</u>	<u>(954,448)</u>	<u>1,373,853</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	1,851,800	1,851,800	0
<i>Prior Year Encumbrances Appropriated</i>	<u>879,305</u>	<u>879,305</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 402,804</u>	<u>\$ 1,776,657</u>	<u>\$ 1,373,853</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)
\$ 903,000	\$ 821,697	\$ (81,303)	\$ 200,000	\$ 200,000	\$ 0
959,000	1,019,029	60,029	197,500	218,501	21,001
290,000	354,203	64,203	0	0	0
705,500	647,946	(57,554)	0	0	0
1,084,500	971,863	(112,637)	21,000	26,021	5,021
0	0	0	0	0	0
0	0	0	62,000	60,286	(1,714)
20,500	31,358	10,858	3,000	5,526	2,526
0	0	0	0	0	0
28,000	35,186	7,186	0	0	0
<u>3,990,500</u>	<u>3,881,282</u>	<u>(109,218)</u>	<u>483,500</u>	<u>510,334</u>	<u>26,834</u>
388,306	356,617	31,689	0	0	0
512,107	452,571	59,536	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,092,081	316,816	775,265	0	0	0
0	0	0	0	0	0
1,189,856	1,166,796	23,060	0	0	0
433,210	298,608	134,602	0	0	0
978,005	936,683	41,322	0	0	0
695,248	443,250	251,998	0	0	0
0	0	0	270,000	270,000	0
0	0	0	247,509	247,507	2
<u>5,288,813</u>	<u>3,971,341</u>	<u>1,317,472</u>	<u>517,509</u>	<u>517,507</u>	<u>2</u>
<u>(1,298,313)</u>	<u>(90,059)</u>	<u>1,208,254</u>	<u>(34,009)</u>	<u>(7,173)</u>	<u>26,836</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	(5,861)	(5,850)	11
107,300	101,987	(5,313)	0	0	0
(49,452)	(29,233)	20,219	0	0	0
<u>57,848</u>	<u>72,754</u>	<u>14,906</u>	<u>(5,861)</u>	<u>(5,850)</u>	<u>11</u>
(1,240,465)	(17,305)	1,223,160	(39,870)	(13,023)	26,847
1,818,611	1,818,611	0	107,432	107,432	0
209,864	209,864	0	0	0	0
<u>\$ 788,010</u>	<u>\$ 2,011,170</u>	<u>\$ 1,223,160</u>	<u>\$ 67,562</u>	<u>\$ 94,409</u>	<u>\$ 26,847</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, 2000

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 720,000	\$ 628,815	\$ (91,185)
Property and Other Taxes	0	0	0
Charges for Services	0	0	0
Fines, Licenses and Permits	0	0	0
Intergovernmental	283,500	313,809	30,309
Contributions and Donations	0	0	0
Special Assessments	0	0	0
Interest	0	0	0
Rentals	10,000	11,815	1,815
Other	0	131	131
<i>Total Revenues</i>	<u>1,013,500</u>	<u>954,570</u>	<u>(58,930)</u>
Expenditures:			
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	1,000	578	422
Basic Utility Services	0	0	0
Capital Outlay	1,050,631	1,028,532	22,099
Debt Service:			
Principal Retirement	56,021	56,021	0
Interest and Fiscal Charges	32,434	32,434	0
<i>Total Expenditures</i>	<u>1,140,086</u>	<u>1,117,565</u>	<u>22,521</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(126,586)</u>	<u>(162,995)</u>	<u>(36,409)</u>
Other Financing Sources (Uses):			
Proceeds of Notes	0	0	0
Proceeds from Sale of Assets	0	0	0
Other Financing Uses	0	0	0
Operating Transfers In	54,740	33,906	(20,834)
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>54,740</u>	<u>33,906</u>	<u>(20,834)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(71,846)</u>	<u>(129,089)</u>	<u>(57,243)</u>
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	70,013	70,013	0
<i>Prior Year Encumbrances Appropriated</i>	<u>201,369</u>	<u>201,369</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 199,536</u>	<u>\$ 142,293</u>	<u>\$ (57,243)</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	\$ 3,708,000	\$ 3,707,146	\$ (854)
0	0	0	2,156,500	2,231,052	74,552
0	0	0	470,500	598,110	127,610
0	0	0	1,154,468	1,234,784	80,316
0	0	0	2,494,896	2,579,967	85,071
0	0	0	25,000	34,687	9,687
0	0	0	62,000	60,286	(1,714)
0	1,134	1,134	228,000	468,473	240,473
0	0	0	60,000	78,126	18,126
0	0	0	54,000	61,506	7,506
0	1,134	1,134	10,413,364	11,054,137	640,773
0	0	0	2,049,489	1,847,973	201,516
0	0	0	3,133,050	2,967,154	165,896
0	0	0	304,362	256,799	47,563
0	0	0	505,440	469,340	36,100
0	0	0	1,714,665	750,908	963,757
0	0	0	44,215	39,975	4,240
0	0	0	1,259,408	1,233,561	25,847
0	0	0	434,210	299,186	135,024
0	0	0	978,005	936,683	41,322
23,618	7,293	16,325	3,719,674	3,396,312	323,362
0	0	0	782,734	782,734	0
0	0	0	311,351	311,349	2
23,618	7,293	16,325	15,236,603	13,291,974	1,944,629
(23,618)	(6,159)	17,459	(4,823,239)	(2,237,837)	2,585,402
0	0	0	1,120,000	1,120,000	0
0	0	0	5,000	3,663	(1,337)
0	0	0	(5,861)	(5,850)	11
0	0	0	162,040	135,893	(26,147)
0	0	0	(162,040)	(135,893)	26,147
0	0	0	1,119,139	1,117,813	(1,326)
(23,618)	(6,159)	17,459	(3,704,100)	(1,120,024)	2,584,076
23,618	23,618	0	3,871,474	3,871,474	0
0	0	0	1,290,538	1,290,538	0
\$ 0	\$ 17,459	\$ 17,459	\$ 1,457,912	\$ 4,041,988	\$ 2,584,076

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, 2000

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
Operating Revenues:			
Charges for Services	\$ 2,484,739	\$ 6,916	\$ 2,491,655
Tap-In-Fees	2,855	0	2,855
Other	2,260	0	2,260
<i>Total Operating Revenues</i>	<u>2,489,854</u>	<u>6,916</u>	<u>2,496,770</u>
Operating Expenses:			
Salaries and Wages	1,027,266	0	1,027,266
Fringe Benefits	295,495	0	295,495
Contractual Services	1,184,539	0	1,184,539
Materials and Supplies	255,487	0	255,487
Depreciation	681,323	0	681,323
<i>Total Operating Expenses</i>	<u>3,444,110</u>	<u>0</u>	<u>3,444,110</u>
<i>Operating Income (Loss)</i>	<u>(954,256)</u>	<u>6,916</u>	<u>(947,340)</u>
Non-Operating Revenues:			
Taxes	3,199	0	3,199
Intergovernmental	51,329	0	51,329
Gain on Sale of Fixed Assets	1,278	0	1,278
<i>Total Non-Operating Revenues</i>	<u>55,806</u>	<u>0</u>	<u>55,806</u>
<i>Net Income (Loss)</i>	<u>(898,450)</u>	<u>6,916</u>	<u>(891,534)</u>
<i>Retained Earnings/Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>13,069,751</u>	<u>307,132</u>	<u>13,376,883</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>12,171,301</u>	<u>314,048</u>	<u>12,485,349</u>
<i>Contributed Capital Beginning of Year</i>	1,444,346	0	1,444,346
Contributions During the Year from Developers	33,200	0	33,200
Contributions During the Year from Other Funds	409,233	0	409,233
<i>Contributed Capital End of Year</i>	<u>1,886,779</u>	<u>0</u>	<u>1,886,779</u>
<i>Fund Equity End of Year</i>	<u>\$ 14,058,080</u>	<u>\$ 314,048</u>	<u>\$ 14,372,128</u>

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

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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, 2000

	Enterprise Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 2,836,000	\$ 2,453,138	\$ (382,862)
Taxes	4,000	5,036	1,036
Tap-In Fees	10,000	2,855	(7,145)
Intergovernmental	0	51,329	51,329
Other Revenues	0	2,713	2,713
<i>Total Revenues</i>	<u>2,850,000</u>	<u>2,515,071</u>	<u>(334,929)</u>
Expenses:			
Salaries and Wages	1,067,600	1,021,592	46,008
Fringe Benefits	340,913	296,777	44,136
Contractual Services	1,341,696	1,200,248	141,448
Materials and Supplies	319,212	282,063	37,149
Capital Outlay	1,317,087	1,225,824	91,263
Debt Service:			
Principal Retirements	10,000	10,000	0
<i>Total Expenses</i>	<u>4,396,508</u>	<u>4,036,504</u>	<u>360,004</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,546,508)	(1,521,433)	25,075
<i>Fund Equity Beginning of Year - Restated (See Note 3)</i>	2,147,169	2,147,169	0
<i>Prior Year Encumbrances Appropriated</i>	<u>753,134</u>	<u>753,134</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 1,353,795</u>	<u>\$ 1,378,870</u>	<u>\$ 25,075</u>

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

Nonexpendable Trust Funds			Total (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 13,000	\$ 7,121	\$ (5,879)	\$ 2,849,000	\$ 2,460,259	\$ (388,741)
0	0	0	4,000	5,036	1,036
0	0	0	10,000	2,855	(7,145)
0	0	0	0	51,329	51,329
0	0	0	0	2,713	2,713
<u>13,000</u>	<u>7,121</u>	<u>(5,879)</u>	<u>2,863,000</u>	<u>2,522,192</u>	<u>(340,808)</u>
0	0	0	1,067,600	1,021,592	46,008
0	0	0	340,913	296,777	44,136
0	0	0	1,341,696	1,200,248	141,448
0	0	0	319,212	282,063	37,149
0	0	0	1,317,087	1,225,824	91,263
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,396,508</u>	<u>4,036,504</u>	<u>360,004</u>
13,000	7,121	(5,879)	(1,533,508)	(1,514,312)	19,196
305,937	305,937	0	2,453,106	2,453,106	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>753,134</u>	<u>753,134</u>	<u>0</u>
<u>\$ 318,937</u>	<u>\$ 313,058</u>	<u>\$ (5,879)</u>	<u>\$ 1,672,732</u>	<u>\$ 1,691,928</u>	<u>\$ 19,196</u>

City of New Philadelphia, Ohio
 Combined Statement of Cash Flows
 Proprietary Fund Type and Nonexpendable Trust Funds
 For the Year Ended December 31, 2000

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
Increase (Decrease) in Cash and Cash Equivalents:			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 2,453,138	\$ 7,121	\$ 2,460,259
Other Operating Receipts	5,568	0	5,568
Cash Payments to Suppliers for Goods and Services	(251,825)	0	(251,825)
Cash Payments to Employees	(1,021,592)	0	(1,021,592)
Cash Payments for Employee Benefits	(290,744)	0	(290,744)
Cash Payments for Contractual Services	(1,097,500)	0	(1,097,500)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(202,955)</u>	<u>7,121</u>	<u>(195,834)</u>
Cash Flows from Noncapital Financing Activities:			
Taxes	5,036	0	5,036
Intergovernmental	51,329	0	51,329
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>56,365</u>	<u>0</u>	<u>56,365</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(966,326)	0	(966,326)
Principal Payment OPWC	(10,000)	0	(10,000)
<i>Net Cash (Used in) Capital and Related Financing Activities</i>	<u>(976,326)</u>	<u>0</u>	<u>(976,326)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(1,122,916)	7,121	(1,115,795)
<i>Cash and Cash Equivalents, Beginning of Year</i>	<u>2,900,303</u>	<u>305,937</u>	<u>3,206,240</u>
<i>Cash and Cash Equivalents, End of Year</i>	<u>\$ 1,777,387</u>	<u>\$ 313,058</u>	<u>\$ 2,090,445</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, 2000

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$ (954,256)	\$ 6,916	\$ (947,340)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Depreciation	681,323	0	681,323
Change In Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(31,148)	2,291	(28,857)
Decrease in Materials and Supplies Inventory	17,388	0	17,388
Increase in Accounts Payable	19,309	0	19,309
Increase in Contracts Payable	54,004	0	54,004
Increase in Accrued Wages	5,674	0	5,674
(Decrease) in Compensated Absences Payable	(8,599)	0	(8,599)
(Decrease) in Deferred Revenue	0	(2,086)	(2,086)
Increase in Intergovernmental Payable	13,350	0	13,350
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$ (202,955)</u>	<u>\$ 7,121</u>	<u>\$ (195,834)</u>

Noncash Capital Financing Activities:

During 2000, enterprise fund fixed assets in the amount of \$33,200 were donated by developers, and fixed assets in the amount of \$409,233 were donated by other funds.

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

Trust and Agency	\$ 701,418
Less: Agency Funds and Expendable Trust Fund	370,901 17,459
Nonexpendable Trust Funds	<u>\$ 313,058</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, 2000

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
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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 20). 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)
Tax Incentive Review Council (TIRC)

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
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Debt Service Funds - These funds are 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
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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 sheet. 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 60 days after year end.

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

CITY OF NEW PHILADELPHIA, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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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, 2000, 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.

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

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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 2000.

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.

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.

CITY OF NEW PHILADELPHIA, OHIO
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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 2000, investments were limited to overnight repurchase agreements and interest in STAR Ohio, the State Treasury Asset Reserve. These investments are stated at cost which approximates market. Investment procedures are restricted by the provisions of the Ohio Revised Code.

The City has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during fiscal year 2000. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2000.

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 5, 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.

CITY OF NEW PHILADELPHIA, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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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.

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.

CITY OF NEW PHILADELPHIA, OHIO
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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

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.

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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.

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, compensated absences 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.

CITY OF NEW PHILADELPHIA, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
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NOTE 3: PRIOR PERIOD ADJUSTMENTS AND LEGAL COMPLIANCE

A. Prior Period Adjustments

In prior years, the Home Health Fund was reported as an enterprise fund. Due to the fact that the department is not self-supported, it will be reported as a department of the General Fund.

To report this reclassification, the beginning balances have been restated as follows:

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

	Previously Stated Balance <u>12/31/99</u>	<u>Adjustments</u>	Restated Balance <u>1/1/00</u>
General Fund	\$1,883,991	\$ (32,191)	\$1,851,800
Enterprise Fund	2,114,978	32,191	2,147,169

Schedule of GAAP Basis Restated Fund Balances/Retained Earnings/Equity

	Previously Stated Balance <u>12/31/99</u>	<u>Adjustments</u>	Restated Balance <u>1/1/00</u>
General Fund	\$2,767,137	\$ (32,230)	\$2,734,907
Enterprise Fund	13,032,191	37,560	13,069,751
General Fixed Asset Account Group	12,836,103	1,372	12,837,475
General Long-Term Obligations Account Group	(4,314,127)	(6,702)	(4,320,829)

B. Legal Compliance

The fiscal officer did not always certify that the required amount to meet certain obligations had been lawfully appropriated, contrary to Ohio Rev. Code Section 5705.41(D).

NOTE 4: 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.

CITY OF NEW PHILADELPHIA, OHIO
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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).

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	\$(464,661)	\$ 60,671	\$ 17,116	\$ 80,775	\$ (6,159)
Revenue Accruals	(78,190)	(62,554)	(29,329)	(15,389)	0
Proceeds of Notes	420,000	0	0	0	0
Proceeds from Capital Lease	0	0	0	(420,000)	0
Expenditure Accruals	(622,944)	57,258	(810)	326,959	0
Encumbrances	<u>(208,653)</u>	<u>(72,680)</u>	<u>0</u>	<u>(101,434)</u>	<u>0</u>
Budget Basis	<u><u>\$ (954,448)</u></u>	<u><u>\$ (17,305)</u></u>	<u><u>\$ (13,023)</u></u>	<u><u>\$ (129,089)</u></u>	<u><u>\$ (6,159)</u></u>

CITY OF NEW PHILADELPHIA, OHIO
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Net Income (Loss) Excess of Revenues Over (Under) Expenses and Operating Transfers
Proprietary Fund Type and Nonexpendable Trust Funds

	Enterprise	Non-Expendable Trust
GAAP Basis	\$ (898,450)	\$ 6,916
Revenue Accruals	(31,148)	205
Taxes	1,837	0
Gain on Sale of Fixed Assets	(1,278)	0
Capital Outlay	(966,326)	0
Depreciation	681,323	0
Debt Service Principal	(10,000)	0
Expense Accruals	101,126	0
Encumbrances	(398,517)	0
Budget Basis	\$ (1,521,433)	\$ 7,121

NOTE 5: 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.

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;

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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 30 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 Treasury Asset Reserve (STAR Ohio).

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.

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Deposits. At year-end, the carrying amount of the City’s deposits was \$3,409,383, which includes \$1,570 cash on hand, and the bank balance was \$3,807,336. Of the bank balance:

1. \$400,000 was covered by federal depository insurance.
2. \$3,245,661 was collateralized with securities held by the pledging financial institution’s trust department or agent in the City’s name.
3. \$161,675 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.

	Category 2	Carrying Value	Fair Value
Repurchase Agreement	\$ 1,379,837	\$ 1,379,837	\$ 1,379,837
STAR Ohio	0	2,096,881	2,096,881
Total Investments	<u>\$ 1,379,837</u>	<u>\$ 3,476,718</u>	<u>\$ 3,476,718</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.

CITY OF NEW PHILADELPHIA, OHIO
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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 <u>Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$ 6,886,101	\$ 0
Investments which are part of a cash management pool:		
Repurchase Agreement	(1,379,837)	1,379,837
STAR Ohio	<u>(2,096,881)</u>	<u>2,096,881</u>
 GASB Statement No. 3	 <u>\$ 3,409,383</u>	 <u>\$ 3,476,718</u>

NOTE 6: 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, 1999, on the assessed value as of January 1, 1999, the lien date, and were collected in 2000. 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 2000 attached as a lien on December 31, 1999, were levied after October 1, 1999, and are collected with real property taxes. Public utility property taxes were assessed on tangible personal property at 88% of the true value. 2000 tangible personal property taxes were levied after October 1, 1999, on the value listed as of December 31, 1999, and were collected in 2000. Tangible personal property assessments are 25% of true value. The assessed value upon which the 2000 taxes were collected was \$297,436,292. Real estate represented 79% (\$235,402,070) of this total, public utility tangible personal property represented 4% (\$11,391,380) and general tangible personal property represented 17% (\$50,642,842). The full tax rate for all City operations applied to taxable property for the year ended December 31, 2000, was \$9.67 per \$1,000 assessed valuation.

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.

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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, 2000. However, since these tax collections will not be received during the available period, nor are they intended to finance 2000 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 7: RECEIVABLES

Receivables at December 31, 2000 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.

A summary of intergovernmental receivables follows:

	<u>Amount</u>
General Fund:	
Estate tax	\$ 183,924
Local government tax	64,397
Hotel tax	1,549
Siren Project Grant	1,095
Total General Fund	250,965
Special Revenue Funds:	
Permissive tax	5,727
Gasoline tax	31,765
Motor vehicle license tax and fees	7,575
Community Housing Improvement Program (CHIP) Grant	10,080
Total Special Revenue Funds	55,147
Capital Projects Funds:	
Community Development Block Grant (CDBG)	4,650
Total	\$ 310,762

CITY OF NEW PHILADELPHIA, OHIO
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NOTE 8: 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.

NOTE 9: FIXED ASSETS AND DEPRECIATION

A summary of the enterprise fund's property, plant and equipment at December 31, 2000 follows:

Land	\$ 41,689
Buildings	3,936,777
Improvements other than buildings	193,274
Equipment and machinery	4,409,951
Furniture and fixtures	53,385
Vehicles	710,288
Sewer lines	3,837,530
Water lines	10,595,983
Construction in progress	<u>238,687</u>
Total	24,017,564
Less: Accumulated depreciation	<u>(12,147,063)</u>
Net fixed assets	<u>\$ 11,870,501</u>

CITY OF NEW PHILADELPHIA, OHIO
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A summary of changes in general fixed assets follows:

	Restated 01/01/00	Additions	Deletions	12/31/00
Land	\$ 706,947	\$ 0	\$ 0	\$ 706,947
Buildings	4,069,991	700,000	0	4,769,991
Improvements other than buildings	2,161,501	454,468	0	2,615,969
Equipment and machinery	2,836,307	734,460	(72,665)	3,498,102
Furniture and fixtures	228,800	38,325	(2,347)	264,778
Vehicles	2,833,929	104,794	(52,110)	2,886,613
Construction in progress	<u>0</u>	<u>271,107</u>	<u>0</u>	<u>271,107</u>
Total	<u>\$ 12,837,475</u>	<u>\$ 2,303,154</u>	<u>\$ (127,122)</u>	<u>\$ 15,013,507</u>

NOTE 10: 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 2000, 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.

CITY OF NEW PHILADELPHIA, OHIO
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NOTE 11: DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All full-time employees, other than non-administrative full-time police officers and firefighters, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members 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. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. The 2000 employer pension contribution rate for the City was 10.84% of covered payroll, reduced from 13.55% in 1999. 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, 2000, 1999 and 1998 were \$428,867, \$508,250 and \$467,825, respectively. The full amount has been contributed for 1999 and 1998. 79.36% has been contributed for 2000 with the remainder being reported as a liability in the enterprise fund and the general long-term obligations account group.

B. Ohio Police and Fire Pension Fund

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

CITY OF NEW PHILADELPHIA, OHIO
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Police and firefighters are required to contribute 10% of their annual covered salary to fund pension obligations and the City is required to contribute 19.5% for police and 24.0% for firefighters. For 1999, the City contributions were 19.5% for police and 24.0% for firefighters. Contributions are authorized by state statute. The City's contributions to the OP&F for police and firefighters were \$163,064 and \$216,645 for the year ended December 31, 2000, \$155,687 and \$199,037 for 1999, and \$145,590 and \$182,895 for 1998. The full amount has been contributed for 1999 and 1998 and 73.21% and 72.72%, respectively, has been contributed for 2000 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, 2000, the unfunded liability of the City was \$173,980, payable in semi-annual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

NOTE 12: POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by state statute. The 2000 employer contribution rate was 10.84% of covered payroll; 4.30% was the portion that was used to fund health care for 2000. For 1999, the contribution rate was 13.55% of covered payroll; 4.20% was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a return on investments of 7.75%, an annual increase in active employee total payroll of 4.75% compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54% and 5.1% based on additional annual pay increases. Health care premiums were assumed to increase 4.75% annually.

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

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The number of active contributing participants was 401,339. The City's actual contributions for 2000, which were used to fund postemployment benefits were \$135,020. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999 (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

B. Ohio Police and Fire Pension Fund

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

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Ohio Police and Fire Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5% of covered payroll and the total firefighter employer contribution rate is 24% of covered payroll, of which 7.25% of covered payroll was applied to the postemployment health care program during 2000. For 1999 the percent used to fund healthcare was 7%. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 2000 that were used to fund postemployment benefits were \$60,660 for police and \$65,427 for fire. The OP&F's total health care expenses for the year ended December 31, 1999 (the latest information available) were \$95,004,633, which was net of member contributions of \$5,518,098. The number of OP&F participants eligible to receive health care benefits as of December 31, 1999 was 12,467 for police and 9,807 for firefighters.

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NOTE 13: 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, 2000, the total liability for unpaid compensated absences was \$610,634.

NOTE 14: CAPITALIZED LEASES - LESSEE DISCLOSURE

In 2000, the City entered into a new lease for the acquisition of three generators. In prior years the City entered into a capitalized lease for the acquisition of a copy machine. All 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.

The fixed assets acquired by the leases have been capitalized in the general fixed assets account group and the enterprise funds in the amounts of \$139,403 and \$378,000, respectively, 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.

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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, 2000:

Year ending	2001	<u>Generators</u>	<u>Copier</u>	<u>Total</u>
		\$ 56,453	\$ 5,489	\$ 61,942
	2002	56,452	5,032	61,484
	2003	56,453	0	56,453
	2004	56,452	0	56,452
	2005	56,453	0	56,453
	2006-2010	<u>231,448</u>	<u>0</u>	<u>231,448</u>
		513,711	10,521	524,232
Less: amount representing interest		<u>(115,289)</u>	<u>(797)</u>	<u>(116,086)</u>
Present value of minimum lease payments		<u>\$ 398,422</u>	<u>\$ 9,724</u>	<u>\$ 408,146</u>

NOTE 15: LONG-TERM OBLIGATIONS

Changes in the long-term obligations of the City during 2000 were as follows:

	<u>Restated Outstanding 01/01/00</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Outstanding 12/31/00</u>
Enterprise fund obligations:				
1991 Ohio Public Works Commission (OPWC) Loan	\$ 120,000	\$ 0	\$ (10,000)	\$ 110,000
General long-term obligations:				
General Obligation Bonds				
1988 City Improvement Bonds 5.25%-7.25%	1,275,000	0	(100,000)	1,175,000
1989 Park Improvement Bonds 6.15%-7.25%	1,530,000	0	(125,000)	1,405,000
1990 Downtown Improvement Bonds 6.1%-7.25%	<u>178,767</u>	<u>0</u>	<u>(14,535)</u>	<u>164,232</u>
Total General Obligation Bonds	<u>2,983,767</u>	<u>0</u>	<u>(239,535)</u>	<u>2,744,232</u>
Special Assessment Bond				
6.1%-7.25%	376,233	0	(30,465)	345,768
2000 Elks Building Note, 6%	0	700,000	0	700,000

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Capital leases:				
1996 Fire Pumper Truck	\$ 34,443	\$ 0	\$ (34,443)	\$ 0
1997 Copier lease	14,238	0	(4,514)	9,724
2000 Generators	0	420,000	(21,578)	398,422
Compensated absences	526,074	0	(93,825)	432,249
Intergovernmental payable	209,895	0	(26,161)	183,734
Police and Fire Pension payable	<u>176,179</u>	<u>0</u>	<u>(2,199)</u>	<u>173,980</u>
 Total General Long-Term Obligations	 <u>4,320,829</u>	 <u>1,120,000</u>	 <u>(452,720)</u>	 <u>4,988,109</u>
 Totals	 <u>\$ 4,440,829</u>	 <u>\$ 1,120,000</u>	 <u>\$ (462,720)</u>	 <u>\$ 5,098,109</u>

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. The note payable will be paid from cable franchise fee revenue. Compensated absences reported in the "compensated absences payable" account and pension contribution reported in the "intergovernmental payable" account will both be paid from general operating revenues of 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 received in the police and fire pension special revenue fund.

The City's overall legal debt margin was \$28,278,173 at December 31, 2000.

CITY OF NEW PHILADELPHIA, OHIO
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Principal and interest requirements to retire long-term obligations outstanding at December 31, 2000 are as follows:

	<u>Ohio Public Works Commission</u>	<u>General Obligation Bonds</u>	<u>Special Assessment Bond</u>	<u>Elks Building Note</u>	<u>Police and Fire Pension</u>	<u>Totals</u>
2001	\$ 5,000	\$ 464,353	\$ 58,967	\$ 61,398	\$ 9,663	\$ 599,381
2002	10,000	462,273	59,899	61,398	9,663	603,233
2003	10,000	471,852	57,196	61,398	9,663	610,109
2004	10,000	475,680	57,882	61,398	9,663	614,623
2005	10,000	467,472	58,323	648,718	9,663	1,194,176
2006-2010	50,000	1,397,752	175,155	0	48,316	1,671,223
2011-2015	15,000	0	0	0	48,316	63,316
2016-2020	0	0	0	0	48,316	48,316
2021-2025	0	0	0	0	48,316	48,316
2026-2030	0	0	0	0	48,316	48,316
2031-2035	0	0	0	0	43,050	43,050
	<u>\$ 110,000</u>	<u>\$ 3,739,382</u>	<u>\$ 467,422</u>	<u>\$ 894,310</u>	<u>\$ 332,945</u>	<u>\$ 5,544,059</u>

NOTE 16: 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 01/01/00</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Outstanding 12/31/00</u>
General Fund:				
18 th Street Bridge-5.20%	<u>\$ 450,000</u>	<u>\$ 420,000</u>	<u>\$ (450,000)</u>	<u>\$ 420,000</u>

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

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NOTE 17: INTERFUND ACTIVITY

As of December 31, 2000, receivables and payables that resulted from interfund transactions were as follows:

<u>Fund Type/Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Special Revenue Funds:		
Community Housing Improvement Program Income (CHIP)	\$ 4,156	\$ 0
Community Housing Improvement Program Grant (CHIP)	<u>0</u>	<u>4,156</u>
Total all funds	<u>\$ 4,156</u>	<u>\$ 4,156</u>

NOTE 18: SEGMENT INFORMATION

The City's enterprise funds account for the provision of water and sewer services. 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, 2000.

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Operating revenues	\$ 1,488,187	\$ 1,001,667	\$ 2,489,854
Operating expenses	1,741,267	1,021,520	2,762,787
Depreciation	498,349	182,974	681,323
Operating loss	(751,429)	(202,827)	(954,256)
Tax revenue	3,199	0	3,199
Intergovernmental revenue	51,329	0	51,329
Gain on sale of fixed assets	0	1,278	1,278
Net loss	(696,901)	(201,549)	(898,450)
Fixed Assets:			
Additions	1,207,589	208,375	1,415,964
Current capital contributions	271,646	170,787	442,433
Net working capital	1,768,021	267,330	2,035,351
Total assets	11,017,920	3,579,414	14,597,334
OPWC Loan and other long-term liabilities to be paid from fund revenues	80,781	174,305	255,086
Total equity	10,718,986	3,339,094	14,058,080
Encumbrances outstanding at 12/31/2000	354,966	43,551	398,517

CITY OF NEW PHILADELPHIA, OHIO
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NOTE 19: CONTRACTUAL COMMITMENTS

As of December 31, 2000, the City had contractual commitments for the following projects:

	<u>Contractual Commitment</u>	<u>Expended</u>	<u>Balance 12/31/2000</u>
Raeder Construction - Municipal Hall renovations (court)	\$ 112,928	\$ 88,973	\$ 23,955
Metal Masters, Inc. - Municipal Hall renovations (court)	22,608	13,917	8,691
Wood Electric, Inc. - Municipal Hall renovations (court)	48,192	45,197	2,995
W. E. Quicksall - various engineering contracts	34,900	11,208	23,692
Civil Design - water storage tank engineering	13,000	0	13,000
Civil Design - waterline engineering	38,750	0	38,750
Robertson's Excavating - waterline replacement	183,043	167,226	15,817
Bitzel Excavating - waterline replacement	149,431	143,454	5,977
Contract Masters, Inc. - water reservoir coating	<u>245,975</u>	<u>154,964</u>	<u>91,011</u>
Totals	<u>\$ 848,827</u>	<u>\$ 624,939</u>	<u>\$ 223,888</u>

NOTE 20: 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 Gnadenhutten. 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 2000, no monies were paid by the City.

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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 67 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 2000, the City contributed \$1,499, which represents 17.87% 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 2000, 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 2000, 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, 2000

E. Tax Incentive Revenue Council (TIRC)

The Tax Incentive Revenue Council is an inter-jurisdictional body created to review and evaluate the performance of each Enterprise Zone Agreement. This body is advisory in nature only and cannot directly impact an existing Enterprise Zone Agreement. The TIRC is charged to annually review each Enterprise Zone Agreement and determine whether or not the business(es) has/have complied with the terms and conditions of the agreement. Upon review, the TIRC is to make a formal recommendation to the local government(s) in party to the Enterprise Zone Agreement. ORC Section 5709.85 sets forth the composition of TIRC. The council is jointly governed among Tuscarawas County, municipalities, townships and school districts within the county-designated Enterprise Zone. In 2000, no monies were paid by the City.

NOTE 21: 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, 2000.

B. Litigation

The City is a party to several 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.

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COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP
STATEMENTS AND SCHEDULES

General Fund

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 1,885,000	\$ 2,056,634	\$ 171,634
Property and Other Taxes	1,000,000	993,522	(6,478)
Charges for Services	180,500	243,907	63,407
Fines, Licenses and Permits	448,968	586,838	137,870
Intergovernmental	1,105,896	1,268,274	162,378
Contributions and Donations	25,000	34,687	9,687
Interest	204,500	430,455	225,955
Rentals	50,000	66,311	16,311
Other	26,000	26,189	189
<i>Total Revenues</i>	<u>4,925,864</u>	<u>5,706,817</u>	<u>780,953</u>
Expenditures:			
Current:			
General Government:			
Mayor:			
Personal Services:			
Salaries and Wages	125,938	111,794	14,144
Fringe Benefits	28,285	26,173	2,112
Contractual Services	5,255	3,331	1,924
Materials and Supplies	4,000	2,796	1,204
Travel, Schooling and Dues	2,033	833	1,200
Other	9,000	1,710	7,290
Total Mayor	<u>174,511</u>	<u>146,637</u>	<u>27,874</u>
Auditor:			
Personal Services:			
Salaries and Wages	101,507	99,437	2,070
Fringe Benefits	27,787	25,604	2,183
Contractual Services	27,500	24,468	3,032
Materials and Supplies	19,910	15,342	4,568
Travel, Schooling and Dues	1,720	716	1,004
Total Auditor	<u>178,424</u>	<u>165,567</u>	<u>12,857</u>

(Continued)

City of New Philadelphia, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Treasurer:			
Personal Services:			
Salaries and Wages	\$ 9,000	\$ 9,000	\$ 0
Fringe Benefits	1,455	1,269	186
Contractual Services	1,750	228	1,522
Materials and Supplies	500	205	295
Travel, Schooling and Dues	500	70	430
Total Treasurer	13,205	10,772	2,433
Law Director:			
Personal Services:			
Salaries and Wages	38,000	38,000	0
Fringe Benefits	10,408	9,729	679
Contractual Services	32,000	28,283	3,717
Materials and Supplies	30,404	29,989	415
Travel, Schooling and Dues	50	0	50
Total Law Director	110,862	106,001	4,861
Police Prosecutor:			
Personal Services:			
Salaries and Wages	101,774	101,673	101
Fringe Benefits	30,670	29,561	1,109
Contractual Services	3,500	3,078	422
Materials and Supplies	3,000	2,641	359
Travel, Schooling and Dues	1,000	194	806
Total Police Prosecutor	139,944	137,147	2,797
Civil Service Commission:			
Personal Services:			
Salaries and Wages	100	100	0
Fringe Benefits	17	17	0
Contractual Services	8,575	6,575	2,000
Total Civil Service Commission	8,692	6,692	2,000

(Continued)

City of New Philadelphia, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Income Tax Department:			
Personal Services:			
Salaries and Wages	\$ 100,592	\$ 99,713	\$ 879
Fringe Benefits	31,999	30,149	1,850
Contractual Services	12,600	7,496	5,104
Materials and Supplies	32,170	23,887	8,283
Travel, Schooling and Dues	1,000	422	578
Other	100,000	68,302	31,698
Total Income Tax Department	278,361	229,969	48,392
Council:			
Personal Services:			
Salaries and Wages	38,710	38,519	191
Fringe Benefits	6,231	5,607	624
Contractual Services	14,259	8,129	6,130
Materials and Supplies	1,124	867	257
Travel, Schooling and Dues	500	101	399
Total Council	60,824	53,223	7,601
Service Director:			
Personal Services:			
Salaries and Wages	157,170	155,675	1,495
Fringe Benefits	33,163	30,766	2,397
Contractual Services	41,423	38,106	3,317
Materials and Supplies	3,808	3,651	157
Travel, Schooling and Dues	3,000	1,983	1,017
Total Service Director	238,564	230,181	8,383
Administrative Services:			
Personal Services:			
Salaries and Wages	67,542	58,351	9,191
Fringe Benefits	26,544	22,432	4,112
Contractual Services	9,100	8,465	635
Materials and Supplies	12,679	12,619	60
Travel, Schooling and Dues	2,000	0	2,000
Total Administrative Services	117,865	101,867	15,998

City of New Philadelphia, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Rubbish-Janitor-City Hall:			
Personal Services:			
Salaries and Wages	\$ 52,276	\$ 50,236	\$ 2,040
Fringe Benefits	29,877	20,092	9,785
Contractual Services	216,790	196,971	19,819
Materials and Supplies	36,988	36,001	987
Total Rubbish-Janitor-City Hall	335,931	303,300	32,631
Other:			
Other	4,000	0	4,000
Total Other	4,000	0	4,000
Total General Government	1,661,183	1,491,356	169,827
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	1,055,079	1,037,619	17,460
Fringe Benefits	205,556	199,939	5,617
Contractual Services	127,558	108,468	19,090
Materials and Supplies	40,955	40,175	780
Travel, Schooling and Dues	15,925	11,890	4,035
Other	5,000	300	4,700
Total Police	1,450,073	1,398,391	51,682
Fire Prevention:			
Personal Services:			
Salaries and Wages	908,595	880,106	28,489
Fringe Benefits	179,824	155,171	24,653
Contractual Services	65,341	63,902	1,439
Materials and Supplies	12,110	12,079	31
Travel, Schooling and Dues	5,000	4,934	66
Total Fire Prevention	1,170,870	1,116,192	54,678
Total Security of Persons and Property	2,620,943	2,514,583	106,360

(Continued)

City of New Philadelphia, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Public Health Services:			
Health Department:			
Personal Services:			
Salaries and Wages	\$ 115,368	\$ 110,252	\$ 5,116
Fringe Benefits	34,380	32,391	1,989
Contractual Services	23,360	19,325	4,035
Materials and Supplies	5,853	3,803	2,050
Travel, Schooling and Dues	2,858	2,111	747
Other	150	0	150
Total Health Department	181,969	167,882	14,087
Home Health Agency:			
Personal Services:			
Salaries and Wages	72,749	59,688	13,061
Fringe Benefits	16,378	9,912	6,466
Contractual Services	28,255	14,469	13,786
Materials and Supplies	5,011	4,848	163
Total Home Health Agency	122,393	88,917	33,476
Total Public Health Services	304,362	256,799	47,563
Leisure Time Activities:			
Parks and Recreation:			
Personal Services:			
Salaries and Wages	282,337	260,398	21,939
Fringe Benefits	66,611	64,651	1,960
Contractual Services	100,773	96,257	4,516
Materials and Supplies	55,219	48,034	7,185
Travel, Schooling and Dues	500	0	500
Total Leisure Time Activities	505,440	469,340	36,100

(Continued)

City of New Philadelphia, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Municipal Court:			
Personal Services:			
Salaries and Wages	\$ 286,387	\$ 260,192	\$ 26,195
Fringe Benefits	91,745	83,133	8,612
Contractual Services	180,104	34,303	145,801
Materials and Supplies	51,598	46,348	5,250
Travel, Schooling and Dues	4,750	2,336	2,414
Other	8,000	7,780	220
Total Municipal Court	622,584	434,092	188,492
Downtown Parking:			
Personal Services:			
Salaries and Wages	31,265	30,112	1,153
Fringe Benefits	10,150	9,326	824
Contractual Services	800	500	300
Materials and Supplies	2,000	37	1,963
Total Downtown Parking	44,215	39,975	4,240
Transportation:			
Contractual Services	39,552	38,322	1,230
Materials and Supplies	30,000	28,443	1,557
Total Transportation	69,552	66,765	2,787
Capital Outlay:			
New Equipment	600,231	517,831	82,400
Capital Improvements	1,349,946	1,399,406	(49,460)
Total Capital Outlay	1,950,177	1,917,237	32,940
Debt Service:			
Principal Retirement	456,713	456,713	0
Interest and Fiscal Charges	31,408	31,408	0
Total Debt Service	488,121	488,121	0
Total Expenditures	8,266,577	7,678,268	588,309

(Continued)

City of New Philadelphia, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (Continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues (Under) Expenditures</i>	\$ (3,340,713)	\$ (1,971,451)	\$ 1,369,262
Other Financing Sources (Uses):			
Proceeds of Notes	1,120,000	1,120,000	0
Proceeds from Sale of Assets	5,000	3,663	(1,337)
Operating Transfers Out	(112,588)	(106,660)	5,928
<i>Total Other Financing Sources</i>	<u>1,012,412</u>	<u>1,017,003</u>	<u>4,591</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	(2,328,301)	(954,448)	1,373,853
<i>Fund Balance Beginning of Year</i>	1,851,800	1,851,800	0
<i>Prior Year Encumbrances Appropriated</i>	<u>879,305</u>	<u>879,305</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 402,804</u>	<u>\$ 1,776,657</u>	<u>\$ 1,373,853</u>

Special Revenue Funds

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 Ohio 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.

Special Revenue Funds
(Continued)

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)

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 2000 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, 2000

	Street Maintenance & Repair	State Highway	Motor Vehicle Permissive Tax	Cemetery
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 14,644	\$ 0	\$ 0	\$ 89,004
Receivables:				
Taxes	101,065	0	0	14,438
Accounts	11,285	0	0	37,462
Loans	0	0	0	0
Intergovernmental	36,389	2,951	5,727	0
Due from Other Funds	0	0	0	0
Materials and Supplies Inventory	216,644	0	0	0
<i>Total Assets</i>	<u>380,027</u>	<u>2,951</u>	<u>5,727</u>	<u>140,904</u>
Liabilities:				
Accounts Payable	4,860	0	0	604
Contracts Payable	0	0	0	0
Accrued Wages	12,417	0	0	2,455
Intergovernmental Payable	21,405	0	0	5,202
Due to Other Funds	0	0	0	0
Deferred Revenue	0	0	0	16,444
<i>Total Liabilities</i>	<u>38,682</u>	<u>0</u>	<u>0</u>	<u>24,705</u>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	6,637	0	0	1,322
Reserved for Inventory	216,644	0	0	0
Reserved for Loans	0	0	0	0
Undesignated, Unreserved	118,064	2,951	5,727	114,877
<i>Total Fund Equity</i>	<u>341,345</u>	<u>2,951</u>	<u>5,727</u>	<u>116,199</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 380,027</u>	<u>\$ 2,951</u>	<u>\$ 5,727</u>	<u>\$ 140,904</u>

Law Enforcement Video	Indigent Driver Alcohol Treatment	OMVI Enforcement	SENT	HAZMAT Team	Sanitation
\$ 2,471	\$ 118,168	\$ 18,291	\$ 1,929	\$ 8,548	\$ 379,210
0	0	0	0	0	846,039
0	835	300	0	628	918
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	1,107
<u>2,471</u>	<u>119,003</u>	<u>18,591</u>	<u>1,929</u>	<u>9,176</u>	<u>1,227,274</u>
0	0	0	0	198	36,005
0	0	0	0	0	0
0	0	0	0	0	6,506
0	0	0	101	0	12,890
0	0	0	0	0	0
0	0	0	0	0	646,039
<u>0</u>	<u>0</u>	<u>0</u>	<u>101</u>	<u>198</u>	<u>701,440</u>
0	0	0	0	2	6,436
0	0	0	0	0	1,107
0	0	0	0	0	0
<u>2,471</u>	<u>119,003</u>	<u>18,591</u>	<u>1,828</u>	<u>8,976</u>	<u>518,291</u>
<u>2,471</u>	<u>119,003</u>	<u>18,591</u>	<u>1,828</u>	<u>8,978</u>	<u>525,834</u>
<u>\$ 2,471</u>	<u>\$ 119,003</u>	<u>\$ 18,591</u>	<u>\$ 1,929</u>	<u>\$ 9,176</u>	<u>\$ 1,227,274</u>

(Continued)

City of New Philadelphia, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2000

	Special Street Lighting	Municipal Court Civil Fees	Municipal Court Legal Research	Municipal Court Computer Improvement
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 436	\$ 1,011	\$ 94,611	\$ 126,003
Receivables:				
Taxes	32,000	0	0	0
Accounts	0	13	1,122	8,160
Loans	0	0	0	0
Intergovernmental	0	0	0	0
Due from Other Funds	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>32,436</u>	<u>1,024</u>	<u>95,733</u>	<u>134,163</u>
Liabilities:				
Accounts Payable	0	0	4,862	2,262
Contracts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>4,862</u>	<u>2,262</u>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	0	0	3,486	701
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	0
Undesignated, Unreserved	32,436	1,024	87,385	131,200
<i>Total Fund Equity</i>	<u>32,436</u>	<u>1,024</u>	<u>90,871</u>	<u>131,901</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 32,436</u>	<u>\$ 1,024</u>	<u>\$ 95,733</u>	<u>\$ 134,163</u>

Municipal Court Probation	Municipal Court Special Projects	Municipal Court Domestic Violence	Economic Development	Police and Fire Pension	Cable Franchise Fee
\$ 326,631	\$ 369,032	\$ 8,930	\$ 20,924	\$ 42,889	\$ 209,034
0	0	0	0	208,208	0
12,260	15,846	281	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
<u>338,891</u>	<u>384,878</u>	<u>9,211</u>	<u>20,924</u>	<u>251,097</u>	<u>209,034</u>
0	6,090	0	0	0	0
0	14,738	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	164,894	0
<u>0</u>	<u>20,828</u>	<u>0</u>	<u>0</u>	<u>164,894</u>	<u>0</u>
120	442	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>338,771</u>	<u>363,608</u>	<u>9,211</u>	<u>20,924</u>	<u>86,203</u>	<u>209,034</u>
<u>338,891</u>	<u>364,050</u>	<u>9,211</u>	<u>20,924</u>	<u>86,203</u>	<u>209,034</u>
<u>\$ 338,891</u>	<u>\$ 384,878</u>	<u>\$ 9,211</u>	<u>\$ 20,924</u>	<u>\$ 251,097</u>	<u>\$ 209,034</u>

(Continued)

City of New Philadelphia, Ohio
Combining Balance Sheet
All Special Revenue Funds (Continued)
December 31, 2000

	Sidewalk Improvement Program	Community Housing Improvement Program Income	Community Housing Improvement Program (CHIP)	Downtown Revolving Loan
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 11,078	\$ 54,407	\$ 10,161	\$ 26,803
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Loans	0	0	0	39,517
Intergovernmental	0	0	10,080	0
Due from Other Funds	0	4,156	0	0
Materials and Supplies Inventory	0	0	0	0
<i>Total Assets</i>	<u>11,078</u>	<u>58,563</u>	<u>20,241</u>	<u>66,320</u>
Liabilities:				
Accounts Payable	862	0	0	0
Contracts Payable	0	0	0	0
Accrued Wages	0	0	0	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	4,156	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>862</u>	<u>0</u>	<u>4,156</u>	<u>0</u>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	3,698	246	4,156	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	0	39,517
Undesignated, Unreserved	6,518	58,317	11,929	26,803
<i>Total Fund Equity</i>	<u>10,216</u>	<u>58,563</u>	<u>16,085</u>	<u>66,320</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 11,078</u>	<u>\$ 58,563</u>	<u>\$ 20,241</u>	<u>\$ 66,320</u>

<u>Bicentennial</u>	<u>Fire Ambulance</u>	<u>Total</u>
\$ 12,500	\$ 137,135	\$ 2,083,850
0	0	1,201,750
0	109,407	198,517
0	0	39,517
0	0	55,147
0	0	4,156
0	0	217,751
<u>12,500</u>	<u>246,542</u>	<u>3,800,688</u>
0	3,182	58,925
0	0	14,738
0	0	21,378
0	0	39,598
0	0	4,156
0	86,893	914,270
<u>0</u>	<u>90,075</u>	<u>1,053,065</u>
0	4,827	32,073
0	0	217,751
0	0	39,517
<u>12,500</u>	<u>151,640</u>	<u>2,458,282</u>
<u>12,500</u>	<u>156,467</u>	<u>2,747,623</u>
<u>\$ 12,500</u>	<u>\$ 246,542</u>	<u>\$ 3,800,688</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, 2000

	Street Maintenance and Repair	State Highway	Motor Vehicle Permissive Tax	Cemetery
Revenues:				
Municipal Income Tax	\$ 447,526	\$ 0	\$ 0	\$ 63,933
Property and Other Taxes	0	0	0	0
Charges for Services	2,148	0	0	136,068
Fines, Licenses and Permits	0	0	0	0
Intergovernmental	487,032	39,490	86,142	0
Interest	1,076	624	1,056	22,684
Other	11,295	0	0	19
<i>Total Revenues</i>	<u>949,077</u>	<u>40,114</u>	<u>87,198</u>	<u>222,704</u>
Expenditures:				
Current:				
General Government	0	0	0	216,234
Security of Persons and Property	0	0	0	0
Municipal Court	0	0	0	0
Transportation	1,005,129	51,414	111,906	0
Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Capital Outlay	0	0	0	7,551
<i>Total Expenditures</i>	<u>1,005,129</u>	<u>51,414</u>	<u>111,906</u>	<u>223,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(56,052)</u>	<u>(11,300)</u>	<u>(24,708)</u>	<u>(1,081)</u>
Other Financing Sources (Uses):				
Operating Transfers In	50,000	4,970	20,673	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>4,970</u>	<u>20,673</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(6,052)</u>	<u>(6,330)</u>	<u>(4,035)</u>	<u>(1,081)</u>
<i>Fund Balances Beginning Of Year</i>	346,522	9,281	9,762	117,280
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>875</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$ 341,345</u>	<u>\$ 2,951</u>	<u>\$ 5,727</u>	<u>\$ 116,199</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	935,153
0	0	0	3,017	4,060	48,746
0	24,153	4,007	0	0	0
0	0	0	0	0	93,010
0	0	0	0	0	0
0	0	0	0	0	928
0	24,153	4,007	3,017	4,060	1,077,837
0	0	0	0	0	0
0	0	0	3,062	1,492	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	936,043
0	0	0	0	0	39,936
0	0	0	3,062	1,492	975,979
0	24,153	4,007	(45)	2,568	101,858
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	24,153	4,007	(45)	2,568	101,858
2,471	94,850	14,584	1,873	6,410	427,839
0	0	0	0	0	(3,863)
\$ 2,471	\$ 119,003	\$ 18,591	\$ 1,828	\$ 8,978	\$ 525,834

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, 2000

	Special Street Lighting	Municipal Court Civil Fees	Municipal Court Legal Research	Municipal Court Computer Improvement
Revenues:				
Municipal Income Tax	\$ 117,000	\$ 0	\$ 0	\$ 0
Property and Other Taxes	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	154	15,590	109,610
Intergovernmental	0	0	0	0
Interest	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>117,000</u>	<u>154</u>	<u>15,590</u>	<u>109,610</u>
Expenditures:				
Current:				
General Government	142,341	0	0	0
Security of Persons and Property	0	0	0	0
Municipal Court	0	0	15,327	241,339
Transportation	0	0	0	0
Community Development	0	0	0	0
Basic Utility Services	0	0	0	0
Capital Outlay	0	0	8,098	20,265
<i>Total Expenditures</i>	<u>142,341</u>	<u>0</u>	<u>23,425</u>	<u>261,604</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(25,341)</u>	<u>154</u>	<u>(7,835)</u>	<u>(151,994)</u>
Other Financing Sources (Uses):				
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>(25,341)</u>	<u>154</u>	<u>(7,835)</u>	<u>(151,994)</u>
<i>Fund Balances Beginning Of Year</i>	57,777	870	98,706	283,895
<i>Increase (Decrease) 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>\$ 32,436</u>	<u>\$ 1,024</u>	<u>\$ 90,871</u>	<u>\$ 131,901</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	\$ 191,796
0	0	0	0	0	138,876
0	0	0	0	0	0
169,558	213,535	4,436	0	0	0
0	0	0	0	0	19,516
0	0	0	0	972	0
0	0	0	0	0	0
<u>169,558</u>	<u>213,535</u>	<u>4,436</u>	<u>0</u>	<u>972</u>	<u>350,188</u>
0	0	0	0	0	0
0	0	0	0	0	377,557
30,649	33,103	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	215,823	0	14,443	0	0
<u>30,649</u>	<u>248,926</u>	<u>0</u>	<u>14,443</u>	<u>0</u>	<u>377,557</u>
<u>138,909</u>	<u>(35,391)</u>	<u>4,436</u>	<u>(14,443)</u>	<u>972</u>	<u>(27,369)</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>138,909</u>	<u>(35,391)</u>	<u>4,436</u>	<u>(14,443)</u>	<u>972</u>	<u>(27,369)</u>
199,982	399,441	4,775	14,443	19,952	113,572
0	0	0	0	0	0
<u>\$ 338,891</u>	<u>\$ 364,050</u>	<u>\$ 9,211</u>	<u>\$ 0</u>	<u>\$ 20,924</u>	<u>\$ 86,203</u>

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, 2000

	Police Law Enforcement	Cable Franchise Fee	Sidewalk Improvement Program	Community Housing Improvement Program Income
Revenues:				
Municipal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0
Property and Other Taxes	0	0	0	0
Charges for Services	0	0	31,151	0
Fines, Licenses and Permits	475	101,696	0	0
Intergovernmental	0	0	0	0
Interest	0	0	0	2,666
Other	0	0	0	23,548
<i>Total Revenues</i>	<u>475</u>	<u>101,696</u>	<u>31,151</u>	<u>26,214</u>
Expenditures:				
Current:				
General Government	0	0	0	0
Security of Persons and Property	3,925	0	0	0
Municipal Court	0	0	0	0
Transportation	0	0	0	0
Community Development	0	25,000	0	7,693
Basic Utility Services	0	0	0	0
Capital Outlay	0	14,349	60,066	0
<i>Total Expenditures</i>	<u>3,925</u>	<u>39,349</u>	<u>60,066</u>	<u>7,693</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,450)</u>	<u>62,347</u>	<u>(28,915)</u>	<u>18,521</u>
Other Financing Sources (Uses):				
Operating Transfers In	3,237	0	20,607	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,237</u>	<u>0</u>	<u>20,607</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(213)</u>	<u>62,347</u>	<u>(8,308)</u>	<u>18,521</u>
<i>Fund Balances Beginning Of Year</i>	213	146,687	18,524	40,042
<i>Increase (Decrease) 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>\$ 0</u>	<u>\$ 209,034</u>	<u>\$ 10,216</u>	<u>\$ 58,563</u>

Community Housing Improvement Program (CHIP)	Downtown Revolving Loan	Bicentennial	Fire Ambulance	Totals
\$ 0	\$ 0	\$ 0	\$ 0	\$ 820,255
0	0	0	0	1,074,029
0	0	0	131,070	356,260
0	0	0	0	643,214
257,740	0	0	0	982,930
0	2,280	0	0	31,358
0	0	0	0	35,790
<u>257,740</u>	<u>2,280</u>	<u>0</u>	<u>131,070</u>	<u>3,943,836</u>
0	0	0	0	358,575
0	0	0	66,343	452,379
0	0	0	0	320,418
0	0	0	0	1,168,449
261,021	1,000	0	0	294,714
0	0	0	0	936,043
0	0	0	44,810	425,341
<u>261,021</u>	<u>1,000</u>	<u>0</u>	<u>111,153</u>	<u>3,955,919</u>
<u>(3,281)</u>	<u>1,280</u>	<u>0</u>	<u>19,917</u>	<u>(12,083)</u>
0	0	2,500	0	101,987
0	(29,233)	0	0	(29,233)
0	(29,233)	2,500	0	72,754
<u>(3,281)</u>	<u>(27,953)</u>	<u>2,500</u>	<u>19,917</u>	<u>60,671</u>
19,366	94,273	10,000	136,550	2,689,940
0	0	0	0	(2,988)
<u>\$ 16,085</u>	<u>\$ 66,320</u>	<u>\$ 12,500</u>	<u>\$ 156,467</u>	<u>\$ 2,747,623</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 500,000	\$ 440,171	\$ (59,829)
Charges for Services	0	2,148	2,148
Intergovernmental	500,000	486,009	(13,991)
Interest	0	1,076	1,076
Other	0	10	10
<i>Total Revenues</i>	<u>1,000,000</u>	<u>929,414</u>	<u>(70,586)</u>
Expenditures:			
Current:			
Transportation:			
Personal Services:			
Salaries and Wages	534,743	521,170	13,573
Fringe Benefits	185,946	180,964	4,982
Contractual Services	111,596	109,329	2,267
Materials and Supplies	186,702	186,420	282
Travel, Schooling and Dues	559	478	81
Total Transportation	<u>1,019,546</u>	<u>998,361</u>	<u>21,185</u>
<i>Total Expenditures</i>	<u>1,019,546</u>	<u>998,361</u>	<u>21,185</u>
<i>Excess of Revenues (Under) Expenditures</i>	(19,546)	(68,947)	(49,401)
Other Financing Sources:			
Operating Transfers In	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	30,454	(18,947)	(49,401)
<i>Fund Balance Beginning of Year</i>	17,886	17,886	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,478</u>	<u>4,478</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 52,818</u>	<u>\$ 3,417</u>	<u>\$ (49,401)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 39,500	\$ 39,406	\$ (94)
Interest	500	624	124
<i>Total Revenues</i>	<u>40,000</u>	<u>40,030</u>	<u>30</u>
Expenditures:			
Current:			
Transportation:			
Materials and Supplies	52,631	52,632	(1)
<i>Total Expenditures</i>	<u>52,631</u>	<u>52,632</u>	<u>(1)</u>
<i>Excess of Revenues (Under) Expenditures</i>	(12,631)	(12,602)	29
Other Financing Sources:			
Operating Transfers In	5,000	4,970	(30)
<i>Total Other Financing Sources</i>	<u>5,000</u>	<u>4,970</u>	<u>(30)</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	(7,631)	(7,632)	(1)
<i>Fund Balance Beginning of Year</i>	6,414	6,414	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,218</u>	<u>1,218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ (1)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 109,000	\$ 86,262	\$ (22,738)
Interest	1,000	1,056	56
<i>Total Revenues</i>	<u>110,000</u>	<u>87,318</u>	<u>(22,682)</u>
Expenditures:			
Current:			
Transportation:			
Materials and Supplies	117,679	115,803	1,876
<i>Total Expenditures</i>	<u>117,679</u>	<u>115,803</u>	<u>1,876</u>
<i>Excess of Revenues (Under) Expenditures</i>	(7,679)	(28,485)	(20,806)
Other Financing Sources:			
Operating Transfers In	21,000	20,673	(327)
<i>Total Other Financing Sources</i>	<u>21,000</u>	<u>20,673</u>	<u>(327)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	13,321	(7,812)	(21,133)
<i>Fund Balance Beginning of Year</i>	3,782	3,782	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,030</u>	<u>4,030</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 21,133</u>	<u>\$ 0</u>	<u>\$ (21,133)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 68,000	\$ 62,882	\$ (5,118)
Charges for Services	125,000	135,315	10,315
Interest	16,000	22,684	6,684
Other	1,000	19	(981)
<i>Total Revenues</i>	<u>210,000</u>	<u>220,900</u>	<u>10,900</u>
Expenditures:			
Current:			
General Government:			
Other:			
Personal Services:			
Salaries and Wages	158,110	149,860	8,250
Fringe Benefits	45,015	40,541	4,474
Contractual Services	13,029	10,646	2,383
Materials and Supplies	14,452	13,229	1,223
Total General Government	<u>230,606</u>	<u>214,276</u>	<u>16,330</u>
Capital Outlay:			
New Equipment	8,320	7,551	769
Capital Improvements	50,000	0	50,000
Total Capital Outlay	<u>58,320</u>	<u>7,551</u>	<u>50,769</u>
<i>Total Expenditures</i>	<u>288,926</u>	<u>221,827</u>	<u>67,099</u>
<i>Excess of Revenues (Under) Expenditures</i>	(78,926)	(927)	77,999
<i>Fund Balance Beginning of Year</i>	86,486	86,486	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,519</u>	<u>1,519</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,079</u>	<u>\$ 87,078</u>	<u>\$ 77,999</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$ 5,000	\$ 0	\$ (5,000)
<i>Total Revenues</i>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police:			
Contractual Services	600	0	600
Total Security of Persons and Property	<u>600</u>	<u>0</u>	<u>600</u>
Capital Outlay:			
New Equipment	2,000	0	2,000
Total Capital Outlay	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>2,600</u>	<u>0</u>	<u>2,600</u>
<i>Excess of Revenues Over Expenditures</i>	2,400	0	(2,400)
<i>Fund Balance Beginning of Year</i>	<u>2,471</u>	<u>2,471</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 4,871</u></u>	<u><u>\$ 2,471</u></u>	<u><u>\$ (2,400)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 15,000	\$ 24,247	\$ 9,247
<i>Total Revenues</i>	<u>15,000</u>	<u>24,247</u>	<u>9,247</u>
Expenditures:			
Current:			
Municipal Court:			
Contractual Services	<u>25,000</u>	<u>0</u>	<u>25,000</u>
<i>Total Expenditures</i>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,000)	24,247	34,247
<i>Fund Balance Beginning of Year</i>	<u>93,921</u>	<u>93,921</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 83,921</u>	<u>\$ 118,168</u>	<u>\$ 34,247</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 5,000	\$ 3,707	\$ (1,293)
<i>Total Revenues</i>	<u>5,000</u>	<u>3,707</u>	<u>(1,293)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police:			
Contractual Services	<u>11,000</u>	<u>0</u>	<u>11,000</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>0</u>	<u>11,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,000)	3,707	9,707
<i>Fund Balance Beginning of Year</i>	<u>14,584</u>	<u>14,584</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 8,584</u></u>	<u><u>\$ 18,291</u></u>	<u><u>\$ 9,707</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 4,000	\$ 3,017	\$ (983)
<i>Total Revenues</i>	<u>4,000</u>	<u>3,017</u>	<u>(983)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	3,100	3,017	83
Fringe Benefits	<u>1,929</u>	<u>0</u>	<u>1,929</u>
<i>Total Expenditures</i>	<u>5,029</u>	<u>3,017</u>	<u>2,012</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,029)	0	1,029
<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>\$ 900</u>	<u>\$ 1,929</u>	<u>\$ 1,029</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 5,000	\$ 3,432	\$ (1,568)
<i>Total Revenues</i>	<u>5,000</u>	<u>3,432</u>	<u>(1,568)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Fire Prevention:			
Personal Services:			
Fringe Benefits	2,000	0	2,000
Materials and Supplies	2,500	1,074	1,426
Travel, Schooling, and Dues	1,000	420	580
Total Security of Persons and Property	<u>5,500</u>	<u>1,494</u>	<u>4,006</u>
Capital Outlay:			
New Equipment	2,000	0	2,000
Total Capital Outlay	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>7,500</u>	<u>1,494</u>	<u>6,006</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,500)	1,938	4,438
<i>Fund Balance Beginning of Year</i>	<u>6,410</u>	<u>6,410</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 3,910</u>	<u>\$ 8,348</u>	<u>\$ 4,438</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$ 800,000	\$ 855,153	\$ 55,153
Charges for Services	46,000	48,746	2,746
Intergovernmental	70,000	93,010	23,010
Other	0	10	10
<i>Total Revenues</i>	<u>916,000</u>	<u>996,919</u>	<u>80,919</u>
Expenditures:			
Current:			
Basic Utility Services:			
Personal Services:			
Salaries and Wages	401,997	401,997	0
Fringe Benefits	129,146	116,097	13,049
Contractual Services	93,966	92,133	1,833
Materials and Supplies	47,725	45,898	1,827
Other	305,171	280,558	24,613
Total Basic Utility Services	<u>978,005</u>	<u>936,683</u>	<u>41,322</u>
Capital Outlay:			
New Equipment	39,936	39,936	0
Total Capital Outlay	<u>39,936</u>	<u>39,936</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,017,941</u>	<u>976,619</u>	<u>41,322</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(101,941)	20,300	122,241
<i>Fund Balance Beginning of Year</i>	288,523	288,523	0
<i>Prior Year Encumbrances Appropriated</i>	<u>52,366</u>	<u>52,366</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 238,948</u>	<u>\$ 361,189</u>	<u>\$ 122,241</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Municipal Income Tax	\$ 150,000	\$ 130,000	\$ (20,000)
<i>Total Revenues</i>	<u>150,000</u>	<u>130,000</u>	<u>(20,000)</u>
Expenditures:			
Current:			
General Government:			
Other:			
Contractual Services	<u>157,700</u>	<u>142,341</u>	<u>15,359</u>
<i>Total Expenditures</i>	<u>157,700</u>	<u>142,341</u>	<u>15,359</u>
<i>Excess of Revenues (Under) Expenditures</i>	(7,700)	(12,341)	(4,641)
<i>Fund Balance Beginning of Year</i>	7,700	7,700	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,077</u>	<u>5,077</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 5,077</u></u>	<u><u>\$ 436</u></u>	<u><u>\$ (4,641)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 500	\$ 141	\$ (359)
<i>Total Revenues</i>	<u>500</u>	<u>141</u>	<u>(359)</u>
Expenditures:			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	<u>1,370</u>	<u>0</u>	<u>1,370</u>
<i>Total Expenditures</i>	<u>1,370</u>	<u>0</u>	<u>1,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(870)	141	1,011
<i>Fund Balance Beginning of Year</i>	<u>870</u>	<u>870</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 1,011</u></u>	<u><u>\$ 1,011</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 28,000	\$ 15,726	\$ (12,274)
<i>Total Revenues</i>	<u>28,000</u>	<u>15,726</u>	<u>(12,274)</u>
Expenditures:			
Current:			
Municipal Court:			
Contractual Services	<u>125,447</u>	<u>15,866</u>	<u>109,581</u>
Total Municipal Court	<u>125,447</u>	<u>15,866</u>	<u>109,581</u>
Capital Outlay:			
New Equipment	<u>0</u>	<u>11,010</u>	<u>(11,010)</u>
Total Capital Outlay	<u>0</u>	<u>11,010</u>	<u>(11,010)</u>
<i>Total Expenditures</i>	<u>125,447</u>	<u>26,876</u>	<u>98,571</u>
<i>Excess of Revenues (Under) Expenditures</i>	(97,447)	(11,150)	86,297
<i>Fund Balance Beginning of Year</i>	<u>97,448</u>	<u>97,448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1</u>	<u>\$ 86,298</u>	<u>\$ 86,297</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$ 120,000	\$ 110,402	\$ (9,598)
<i>Total Revenues</i>	<u>120,000</u>	<u>110,402</u>	<u>(9,598)</u>
Expenditures:			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	184,000	175,236	8,764
Fringe Benefits	58,480	52,723	5,757
Contractual Services	35,000	9,263	25,737
Materials and Supplies	<u>0</u>	<u>4,818</u>	<u>(4,818)</u>
Total Municipal Court	<u>277,480</u>	<u>242,040</u>	<u>35,440</u>
Capital Outlay:			
New Equipment	<u>103,970</u>	<u>20,265</u>	<u>83,705</u>
Total Capital Outlay	<u>103,970</u>	<u>20,265</u>	<u>83,705</u>
<i>Total Expenditures</i>	<u>381,450</u>	<u>262,305</u>	<u>119,145</u>
<i>Excess of Revenues (Under) Expenditures</i>	(261,450)	(151,903)	109,547
<i>Fund Balance Beginning of Year</i>	<u>274,943</u>	<u>274,943</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 13,493</u></u>	<u><u>\$ 123,040</u></u>	<u><u>\$ 109,547</u></u>

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 120,000	\$ 172,131	\$ 52,131
<i>Total Revenues</i>	<u>120,000</u>	<u>172,131</u>	<u>52,131</u>
Expenditures:			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	23,000	22,000	1,000
Fringe Benefits	9,138	8,099	1,039
Contractual Services	<u>272,550</u>	<u>670</u>	<u>271,880</u>
<i>Total Expenditures</i>	<u>304,688</u>	<u>30,769</u>	<u>273,919</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(184,688)	141,362	326,050
<i>Fund Balance Beginning of Year</i>	<u>185,149</u>	<u>185,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 461</u>	<u>\$ 326,511</u>	<u>\$ 326,050</u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Fines, Licenses and Permits	\$ 300,000	\$ 214,987	\$ (85,013)
<i>Total Revenues</i>	<u>300,000</u>	<u>214,987</u>	<u>(85,013)</u>
Expenditures:			
Current:			
Municipal Court:			
Personal Services:			
Salaries and Wages	17,000	8,054	8,946
Fringe Benefits	200	0	200
Contractual Services	300,000	7,319	292,681
Materials and Supplies	<u>31,400</u>	<u>12,768</u>	<u>18,632</u>
Total Municipal Court	<u>348,600</u>	<u>28,141</u>	<u>320,459</u>
Capital Outlay:			
New Equipment	31,400	23,849	7,551
Capital Improvements	<u>300,000</u>	<u>189,047</u>	<u>110,953</u>
Total Capital Outlay	<u>331,400</u>	<u>212,896</u>	<u>118,504</u>
<i>Total Expenditures</i>	<u>680,000</u>	<u>241,037</u>	<u>438,963</u>
<i>Excess of Revenues (Under) Expenditures</i>	(380,000)	(26,050)	353,950
<i>Fund Balance Beginning of Year</i>	<u>382,143</u>	<u>382,143</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2,143</u></u>	<u><u>\$ 356,093</u></u>	<u><u>\$ 353,950</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 5,000	\$ 4,434	\$ (566)
<i>Total Revenues</i>	<u>5,000</u>	<u>4,434</u>	<u>(566)</u>
Expenditures:			
Current:			
Municipal Court:			
Contractual Services	<u>9,496</u>	<u>0</u>	<u>9,496</u>
<i>Total Expenditures</i>	<u>9,496</u>	<u>0</u>	<u>9,496</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,496)	4,434	8,930
<i>Fund Balance Beginning of Year</i>	<u>4,496</u>	<u>4,496</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 8,930</u>	<u>\$ 8,930</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Capital Outlay			
Capital Improvements	\$ 14,443	\$ 14,443	\$ 0
<i>Total Expenditures</i>	<u>14,443</u>	<u>14,443</u>	<u>0</u>
<i>Excess Expenditures</i>	(14,443)	(14,443)	0
<i>Fund Balance Beginning of Year</i>	<u>14,443</u>	<u>14,443</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$ 0	\$ 972	\$ 972
<i>Total Revenues</i>	<u>0</u>	<u>972</u>	<u>972</u>
Other Financing (Uses):			
Operating Transfers Out	<u>(19,952)</u>	<u>0</u>	<u>19,952</u>
<i>Total Other Financing (Uses)</i>	<u>(19,952)</u>	<u>0</u>	<u>19,952</u>
<i>Excess of Revenues Over (Under) Other Financing Uses</i>	(19,952)	972	20,924
<i>Fund Balance Beginning of Year</i>	<u>19,952</u>	<u>19,952</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 0</u>	<u>\$ 20,924</u>	<u>\$ 20,924</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 185,000	\$ 188,644	\$ 3,644
Property and Other Taxes	159,000	163,876	4,876
Intergovernmental	16,000	19,516	3,516
<i>Total Revenues</i>	<u>360,000</u>	<u>372,036</u>	<u>12,036</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police:			
Personal Services:			
Fringe Benefits	173,000	162,212	10,788
Contractual Services	1,750	1,571	179
Total Police	<u>174,750</u>	<u>163,783</u>	<u>10,967</u>
Fire Prevention:			
Personal Services:			
Fringe Benefits	219,000	212,203	6,797
Contractual Services	1,750	1,571	179
Total Fire Prevention	<u>220,750</u>	<u>213,774</u>	<u>6,976</u>
Total Security of Persons and Property	<u>395,500</u>	<u>377,557</u>	<u>17,943</u>
<i>Total Expenditures</i>	<u>395,500</u>	<u>377,557</u>	<u>17,943</u>
<i>Excess of Revenues (Under) Expenditures</i>	(35,500)	(5,521)	29,979
<i>Fund Balance Beginning of Year</i>	<u>48,410</u>	<u>48,410</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,910</u>	<u>\$ 42,889</u>	<u>\$ 29,979</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 2,000	\$ 475	\$ (1,525)
<i>Total Revenues</i>	<u>2,000</u>	<u>475</u>	<u>(1,525)</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Police:			
Contractual Services	4,800	3,925	875
Materials and Supplies	500	0	500
Travel, Schooling and Dues	<u>500</u>	<u>0</u>	<u>500</u>
<i>Total Expenditures</i>	<u>5,800</u>	<u>3,925</u>	<u>1,875</u>
<i>Excess of Revenues (Under) Expenditures</i>	(3,800)	(3,450)	350
Other Financing Sources:			
Operating Transfers In	<u>3,800</u>	<u>3,237</u>	<u>(563)</u>
<i>Total Other Financing Sources</i>	<u>3,800</u>	<u>3,237</u>	<u>(563)</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	0	(213)	(213)
<i>Fund Balance Beginning of Year</i>	<u>213</u>	<u>213</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 213</u>	<u>\$ 0</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Fines, Licenses and Permits	\$ 105,000	\$ 101,696	\$ (3,304)
<i>Total Revenues</i>	<u>105,000</u>	<u>101,696</u>	<u>(3,304)</u>
Expenditures:			
Current:			
Community Development:			
Other	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Total Community Development	<u>25,000</u>	<u>25,000</u>	<u>0</u>
Capital Outlay			0
Capital Improvements	<u>17,021</u>	<u>17,021</u>	<u>0</u>
Total Capital Outlay	<u>17,021</u>	<u>17,021</u>	<u>0</u>
<i>Total Expenditures</i>	<u>42,021</u>	<u>42,021</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	62,979	59,675	(3,304)
<i>Fund Balance Beginning of Year</i>	132,331	132,331	0
<i>Prior Year Encumbrances Appropriated</i>	<u>17,028</u>	<u>17,028</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 212,338</u></u>	<u><u>\$ 209,034</u></u>	<u><u>\$ (3,304)</u></u>

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 25,000	\$ 31,151	\$ 6,151
<i>Total Revenues</i>	<u>25,000</u>	<u>31,151</u>	<u>6,151</u>
Expenditures:			
Capital Outlay Capital Improvements	74,238	70,673	3,565
<i>Total Expenditures</i>	<u>74,238</u>	<u>70,673</u>	<u>3,565</u>
<i>Excess of Revenues (Under) Expenditures</i>	(49,238)	(39,522)	9,716
Other Financing Sources:			
Operating Transfers In	25,000	20,607	(4,393)
<i>Total Other Financing Sources</i>	<u>25,000</u>	<u>20,607</u>	<u>(4,393)</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	(24,238)	(18,915)	5,323
<i>Fund Balance Beginning of Year</i>	17,199	17,199	0
<i>Prior Year Encumbrances Appropriated</i>	<u>8,234</u>	<u>8,234</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 1,195</u>	<u>\$ 6,518</u>	<u>\$ 5,323</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$ 1,000	\$ 2,666	\$ 1,666
Other	19,000	23,548	4,548
<i>Total Revenues</i>	<u>20,000</u>	<u>26,214</u>	<u>6,214</u>
Expenditures:			
Current:			
Community Development:			
Contractual Services	<u>58,520</u>	<u>12,587</u>	<u>45,933</u>
<i>Total Expenditures</i>	<u>58,520</u>	<u>12,587</u>	<u>45,933</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(38,520)	13,627	52,147
<i>Fund Balance Beginning of Year</i>	<u>40,534</u>	<u>40,534</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2,014</u></u>	<u><u>\$ 54,161</u></u>	<u><u>\$ 52,147</u></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) Grant Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 350,000	\$ 247,660	\$ (102,340)
<i>Total Revenues</i>	<u>350,000</u>	<u>247,660</u>	<u>(102,340)</u>
Expenditures:			
Current:			
Community Development:			
Contractual Services	<u>349,690</u>	<u>261,021</u>	<u>88,669</u>
<i>Total Expenditures</i>	<u>349,690</u>	<u>261,021</u>	<u>88,669</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	310	(13,361)	(13,671)
<i>Fund (Deficit) Beginning of Year</i>	(94,398)	(94,398)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>113,764</u>	<u>113,764</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 19,676</u></u>	<u><u>\$ 6,005</u></u>	<u><u>\$ (13,671)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Interest	\$ 2,000	\$ 2,280	\$ 280
Other	<u>8,000</u>	<u>11,599</u>	<u>3,599</u>
<i>Total Revenues</i>	<u>10,000</u>	<u>13,879</u>	<u>3,879</u>
Other Financing (Uses):			
Operating Transfers Out	<u>(29,500)</u>	<u>(29,233)</u>	<u>267</u>
<i>Total Other Financing (Uses)</i>	<u>(29,500)</u>	<u>(29,233)</u>	<u>267</u>
<i>Excess of Revenues (Under) Other Financing Uses</i>	(19,500)	(15,354)	4,146
<i>Fund Balance Beginning of Year</i>	<u>42,157</u>	<u>42,157</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 22,657</u></u>	<u><u>\$ 26,803</u></u>	<u><u>\$ 4,146</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Other Financing Sources:			
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>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,500</u>	<u>\$ 12,500</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 85,000	\$ 130,394	\$ 45,394
<i>Total Revenues</i>	<u>85,000</u>	<u>130,394</u>	<u>45,394</u>
Expenditures:			
Current:			
Security of Persons and Property:			
Fire Prevention:			
Personal Services:			
Salaries and Wages	51,375	41,694	9,681
Fringe Benefits	3,000	1,725	1,275
Contractual Services	9,750	6,897	2,853
Materials and Supplies	11,553	10,170	1,383
Travel, Schooling and Dues	8,000	5,120	2,880
Other	5,000	972	4,028
Total Security of Persons and Property	<u>88,678</u>	<u>66,578</u>	<u>22,100</u>
Capital Outlay:			
New Equipment	51,920	49,455	2,465
Total Capital Outlay	<u>51,920</u>	<u>49,455</u>	<u>2,465</u>
<i>Total Expenditures</i>	<u>140,598</u>	<u>116,033</u>	<u>24,565</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(55,598)	14,361	69,959
<i>Fund Balance Beginning of Year</i>	112,615	112,615	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,150</u>	<u>2,150</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 59,167</u>	<u>\$ 129,126</u>	<u>\$ 69,959</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 903,000	\$ 821,697	\$ (81,303)
Property and Other Taxes	959,000	1,019,029	60,029
Charges for Services	290,000	354,203	64,203
Fines, Licenses and Permits	705,500	647,946	(57,554)
Intergovernmental	1,084,500	971,863	(112,637)
Interest	20,500	31,358	10,858
Other	28,000	35,186	7,186
<i>Total Revenues</i>	<u>3,990,500</u>	<u>3,881,282</u>	<u>(109,218)</u>
Expenditures:			
Current:			
General Government:			
Other:			
Personal Services:			
Salaries and Wages	158,110	149,860	8,250
Fringe Benefits	45,015	40,541	4,474
Contractual Services	170,729	152,987	17,742
Materials and Supplies	14,452	13,229	1,223
Total Other	<u>388,306</u>	<u>356,617</u>	<u>31,689</u>
Total General Government	<u>388,306</u>	<u>356,617</u>	<u>31,689</u>
Security of Persons and Property:			
Police:			
Personal Services:			
Salaries and Wages	3,100	3,017	83
Fringe Benefits	174,929	162,212	12,717
Contractual Services	18,150	5,496	12,654
Materials and Supplies	500	0	500
Travel, Schooling and Dues	500	0	500
Total Police	<u>197,179</u>	<u>170,725</u>	<u>26,454</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Fire Prevention:			
Personal Services:			
Salaries and Wages	\$ 51,375	\$ 41,694	\$ 9,681
Fringe Benefits	224,000	213,928	10,072
Contractual Services	11,500	8,468	3,032
Materials and Supplies	14,053	11,244	2,809
Travel, Schooling and Dues	9,000	5,540	3,460
Other	5,000	972	4,028
Total Fire Prevention	314,928	281,846	33,082
Total Security of Persons and Property	512,107	452,571	59,536
Municipal Court:			
Personal Services:			
Salaries and Wages	225,370	205,290	20,080
Fringe Benefits	67,818	60,822	6,996
Contractual Services	767,493	33,118	734,375
Materials and Supplies	31,400	17,586	13,814
Total Municipal Court	1,092,081	316,816	775,265
Transportation			
Personal Services:			
Salaries and Wages	534,743	521,170	13,573
Fringe Benefits	185,946	180,964	4,982
Contractual Services	111,596	109,329	2,267
Materials and Supplies	357,012	354,855	2,157
Travel, Schooling and Dues	559	478	81
Total Transportation	1,189,856	1,166,796	23,060
Community Development			
Contractual Services	408,210	273,608	134,602
Other	25,000	25,000	0
Total Community Development	433,210	298,608	134,602

(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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Basic Utility Services			
Personal Services:			
Salaries and Wages	\$ 401,997	\$ 401,997	\$ 0
Fringe Benefits	129,146	116,097	13,049
Contractual Services	93,966	92,133	1,833
Materials and Supplies	47,725	45,898	1,827
Other	305,171	280,558	24,613
Total Basic Utility Services	978,005	936,683	41,322
Capital Outlay:			
New Equipment	239,546	152,066	87,480
Capital Improvements	455,702	291,184	164,518
Total Capital Outlay	695,248	443,250	251,998
<i>Total Expenditures</i>	<i>5,288,813</i>	<i>3,971,341</i>	<i>1,317,472</i>
<i>Excess of Revenues (Under) Expenditures</i>	<i>(1,298,313)</i>	<i>(90,059)</i>	<i>1,208,254</i>
Other Financing Sources (Uses):			
Operating Transfers In	107,300	101,987	(5,313)
Operating Transfers Out	(49,452)	(29,233)	20,219
<i>Total Other Financing Sources</i>	<i>57,848</i>	<i>72,754</i>	<i>14,906</i>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	<i>(1,240,465)</i>	<i>(17,305)</i>	<i>1,223,160</i>
<i>Fund Balance Beginning of Year</i>	<i>1,818,611</i>	<i>1,818,611</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>209,864</i>	<i>209,864</i>	<i>0</i>
Fund Balance End of Year	\$ 788,010	\$ 2,011,170	\$ 1,223,160

Debt Service Funds

The debt service funds are 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.

Elks Building Note Fund - To service debt for the purchase of the former Elks building. This revenue is from note rollover proceeds and cable franchise fees.

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, 2000

	Municipal Court Computer Note	Downtown Improvement Bonds	Elks Building Note
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,475	\$ 34,171	\$ 0
Receivables:			
Taxes	0	0	0
Accounts	0	0	39,329
Special Assessments	0	467,368	0
<i>Total Assets</i>	<u>1,475</u>	<u>501,539</u>	<u>39,329</u>
Liabilities:			
Deferred Revenue	<u>0</u>	<u>467,368</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>467,368</u>	<u>0</u>
Fund Equity:			
Fund Balances:			
Undesignated, Unreserved	<u>1,475</u>	<u>34,171</u>	<u>39,329</u>
<i>Total Fund Equity</i>	<u>1,475</u>	<u>34,171</u>	<u>39,329</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 1,475</u>	<u>\$ 501,539</u>	<u>\$ 39,329</u>

<u>Bond Retirement</u>	<u>Park Levy Bond</u>	<u>Park / Recreation Development Note</u>	<u>Totals</u>
\$ 3,937	\$ 53,911	\$ 915	\$ 94,409
40,000	210,802	0	250,802
0	0	0	39,329
0	0	0	467,368
<u>43,937</u>	<u>264,713</u>	<u>915</u>	<u>851,908</u>
0	210,802	0	678,170
0	210,802	0	678,170
<u>43,937</u>	<u>53,911</u>	<u>915</u>	<u>173,738</u>
<u>43,937</u>	<u>53,911</u>	<u>915</u>	<u>173,738</u>
<u>\$ 43,937</u>	<u>\$ 264,713</u>	<u>\$ 915</u>	<u>\$ 851,908</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, 2000

	Municipal Court Computer Note	Downtown Improvement Bonds	Elks Building Note
Revenues:			
Municipal Income Tax	\$ 0	\$ 0	\$ 0
Property and Other Taxes	0	0	0
Fines, Licences and Permits	0	0	39,329
Intergovernmental	0	0	0
Special Assessments	0	60,286	0
Interest	0	0	0
<i>Total Revenues</i>	<u>0</u>	<u>60,286</u>	<u>39,329</u>
Expenditures:			
Current:			
General Government	0	0	0
Debt Service:			
Principal Retirement	0	45,000	0
Interest and Fiscal Charges	0	40,249	0
<i>Total Expenditures</i>	<u>0</u>	<u>85,249</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(24,963)</u>	<u>39,329</u>
<i>Fund Balances Beginning Of Year</i>	<u>1,475</u>	<u>59,134</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$ 1,475</u>	<u>\$ 34,171</u>	<u>\$ 39,329</u>

Bond Retirement	Park Levy Bond	Park/ Recreation Development Note	Totals
\$ 190,000	\$ 0	\$ 0	\$ 190,000
0	218,501	0	218,501
0	0	0	39,329
0	26,021	0	26,021
0	0	0	60,286
0	5,526	0	5,526
190,000	250,048	0	539,663
0	4,189	0	4,189
100,000	125,000	0	270,000
97,187	110,922	0	248,358
197,187	240,111	0	522,547
(7,187)	9,937	0	17,116
51,124	43,974	915	156,622
\$ 43,937	\$ 53,911	\$ 915	\$ 173,738

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, 2000

	<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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Special Assessments	\$ 62,000	\$ 60,286	\$ (1,714)
<i>Total Revenues</i>	<u>62,000</u>	<u>60,286</u>	<u>(1,714)</u>
Expenditures:			
Debt Service:			
Principal Retirement	45,000	45,000	0
Interest and Fiscal Charges	<u>40,238</u>	<u>40,238</u>	<u>0</u>
<i>Total Expenditures</i>	<u>85,238</u>	<u>85,238</u>	<u>0</u>
<i>Excess of Revenues (Under) Expenditures</i>	(23,238)	(24,952)	(1,714)
Other Financing (Uses):			
Other Financing Uses	<u>(11)</u>	<u>(11)</u>	<u>0</u>
<i>Total Other Financing (Uses)</i>	<u>(11)</u>	<u>(11)</u>	<u>0</u>
<i>Excess of Revenues (Under) Expenditures and Other Financing Uses</i>	(23,249)	(24,963)	(1,714)
<i>Fund Balance Beginning of Year</i>	<u>59,134</u>	<u>59,134</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 35,885</u></u>	<u><u>\$ 34,171</u></u>	<u><u>\$ (1,714)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Municipal Income Tax	\$ 200,000	\$ 200,000	\$ 0
<i>Total Revenues</i>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	100,000	100,000	0
Interest and Fiscal Charges	<u>97,188</u>	<u>97,187</u>	<u>1</u>
<i>Total Expenditures</i>	<u>197,188</u>	<u>197,187</u>	<u>1</u>
<i>Excess of Revenues Over Expenditures</i>	2,812	2,813	1
<i>Fund Balance Beginning of Year</i>	<u>1,124</u>	<u>1,124</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,936</u></u>	<u><u>\$ 3,937</u></u>	<u><u>\$ 1</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property and Other Taxes	\$ 197,500	\$ 218,501	\$ 21,001
Intergovernmental	21,000	26,021	5,021
Interest	3,000	5,526	2,526
<i>Total Revenues</i>	<u>221,500</u>	<u>250,048</u>	<u>28,548</u>
Expenditures:			
Debt Service:			
Principal Retirement	125,000	125,000	0
Interest and Fiscal Charges	110,083	110,082	1
<i>Total Expenditures</i>	<u>235,083</u>	<u>235,082</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,583)	14,966	28,549
Other Financing (Uses):			
Other Financing Uses	(5,850)	(5,839)	11
<i>Total Other Financing (Uses)</i>	<u>(5,850)</u>	<u>(5,839)</u>	<u>11</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(19,433)	9,127	28,560
<i>Fund Balance Beginning of Year</i>	<u>44,784</u>	<u>44,784</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 25,351</u>	<u>\$ 53,911</u>	<u>\$ 28,560</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Fund Balance Beginning of Year</i>	\$ 915	\$ 915	\$ 0
<i>Fund Balance End of Year</i>	\$ 915	\$ 915	\$ 0

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 200,000	\$ 200,000	\$ 0
Property and Other Taxes	197,500	218,501	21,001
Fines, Licenses and Permits	0	0	0
Intergovernmental	21,000	26,021	5,021
Special Assessments	62,000	60,286	(1,714)
Interest	3,000	5,526	2,526
<i>Total Revenues</i>	<u>483,500</u>	<u>510,334</u>	<u>26,834</u>
Expenditures:			
Debt Service:			
Principal Retirement	270,000	270,000	0
Interest and Fiscal Charges	247,509	247,507	2
<i>Total Debt Service</i>	<u>517,509</u>	<u>517,507</u>	<u>2</u>
<i>Total Expenditures</i>	<u>517,509</u>	<u>517,507</u>	<u>2</u>
<i>Excess of Revenues (Under) Expenditures</i>	(34,009)	(7,173)	26,836
Other Financing Sources (Uses):			
Other Financing Uses	(5,861)	(5,850)	11
<i>Total Other Financing Sources</i>	<u>(5,861)</u>	<u>(5,850)</u>	<u>11</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing Uses</i>	(39,870)	(13,023)	26,847
<i>Fund Balance Beginning of Year</i>	<u>107,432</u>	<u>107,432</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 67,562</u>	<u>\$ 94,409</u>	<u>\$ 26,847</u>

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Capital Projects Funds

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, 2000

	CDBG	Tuscora Park Pond	Master Capital	Airport Capital Improvement
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 250	\$ 75	\$ 226,354	\$ 8,389
Receivables:				
Taxes	0	0	144,379	0
Accounts	0	0	0	508
Intergovernmental	4,650	0	0	0
<i>Total Assets</i>	<u>4,900</u>	<u>75</u>	<u>370,733</u>	<u>8,897</u>
Liabilities:				
Accounts Payable	0	0	8,685	0
Contracts Payable	2,000	0	0	0
<i>Total Liabilities</i>	<u>2,000</u>	<u>0</u>	<u>8,685</u>	<u>0</u>
Fund Equity:				
Fund Balances (Deficits):				
Reserved for Encumbrances	10,950	0	86,389	0
Undesignated, Unreserved	(8,050)	75	275,659	8,897
<i>Total Fund Equity</i>	<u>2,900</u>	<u>75</u>	<u>362,048</u>	<u>8,897</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 4,900</u>	<u>\$ 75</u>	<u>\$ 370,733</u>	<u>\$ 8,897</u>

<u>Downtown Street Construction</u>	<u>Crestview Avenue Roadway</u>	<u>Donahey Avenue Roadway</u>	<u>Park Improvement Levy</u>	<u>Totals</u>
\$ 1,439	\$ 4,835	\$ 0	\$ 2,385	\$ 243,727
0	0	0	0	144,379
0	0	0	0	508
0	0	0	0	4,650
<u>1,439</u>	<u>4,835</u>	<u>0</u>	<u>2,385</u>	<u>393,264</u>
578	0	0	0	9,263
0	0	0	0	2,000
<u>578</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,263</u>
0	0	0	0	97,339
861	4,835	0	2,385	284,662
<u>861</u>	<u>4,835</u>	<u>0</u>	<u>2,385</u>	<u>382,001</u>
<u>\$ 1,439</u>	<u>\$ 4,835</u>	<u>\$ 0</u>	<u>\$ 2,385</u>	<u>\$ 393,264</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, 2000

	CDBG	Tuscora Park Pond	Master Capital	Airport Capital Improvement
Revenues:				
Municipal Income Tax	\$ 0	\$ 0	\$ 639,322	\$ 0
Intergovernmental	98,000	0	50,000	170,459
Rentals	0	0	0	12,046
Other	0	0	0	131
<i>Total Revenues</i>	<u>98,000</u>	<u>0</u>	<u>689,322</u>	<u>182,636</u>
Expenditures:				
Capital Outlay	115,022	0	929,014	187,824
Debt Service:				
Principal Retirement	0	0	56,021	0
Interest and Fiscal Charges	0	0	32,434	0
<i>Total Expenditures</i>	<u>115,022</u>	<u>0</u>	<u>1,017,469</u>	<u>187,824</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(17,022)</u>	<u>0</u>	<u>(328,147)</u>	<u>(5,188)</u>
Other Financing Sources (Uses):				
Proceeds from Inception of Capital Lease	0	0	420,000	0
Operating Transfers In	29,233	0	0	0
<i>Total Other Financing Sources</i>	<u>29,233</u>	<u>0</u>	<u>420,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>12,211</u>	<u>0</u>	<u>91,853</u>	<u>(5,188)</u>
<i>Fund Balances (Deficits) Beginning Of Year</i>	<u>(9,311)</u>	<u>75</u>	<u>270,195</u>	<u>14,085</u>
<i>Fund Balances End of Year</i>	<u>\$ 2,900</u>	<u>\$ 75</u>	<u>\$ 362,048</u>	<u>\$ 8,897</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	\$ 639,322
0	0	0	0	318,459
0	0	0	0	12,046
0	0	1	0	132
<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>969,959</u>
17,641	0	0	5,134	1,254,635
0	0	0	0	56,021
0	0	0	0	32,434
<u>17,641</u>	<u>0</u>	<u>0</u>	<u>5,134</u>	<u>1,343,090</u>
<u>(17,641)</u>	<u>0</u>	<u>1</u>	<u>(5,134)</u>	<u>(373,131)</u>
0	0	0	0	420,000
4,500	0	173	0	33,906
<u>4,500</u>	<u>0</u>	<u>173</u>	<u>0</u>	<u>453,906</u>
<u>(13,141)</u>	<u>0</u>	<u>174</u>	<u>(5,134)</u>	<u>80,775</u>
<u>14,002</u>	<u>4,835</u>	<u>(174)</u>	<u>7,519</u>	<u>301,226</u>
<u>\$ 861</u>	<u>\$ 4,835</u>	<u>\$ 0</u>	<u>\$ 2,385</u>	<u>\$ 382,001</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$ 108,500	\$ 93,350	\$ (15,150)
<i>Total Revenues</i>	<u>108,500</u>	<u>93,350</u>	<u>(15,150)</u>
Expenditures:			
Capital Outlay:			
Capital Improvements	<u>140,150</u>	<u>138,122</u>	<u>2,028</u>
<i>Total Expenditures</i>	<u>140,150</u>	<u>138,122</u>	<u>2,028</u>
<i>Excess of Revenues (Under) Expenditures</i>	(31,650)	(44,772)	(13,122)
Other Financing Sources:			
Operating Transfers In	<u>49,452</u>	<u>29,233</u>	<u>(20,219)</u>
<i>Total Other Financing Sources</i>	<u>49,452</u>	<u>29,233</u>	<u>(20,219)</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	17,802	(15,539)	(33,341)
<i>Fund (Deficit) Beginning of Year</i>	(161)	(161)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 20,641</u>	<u>\$ (12,700)</u>	<u>\$ (33,341)</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, 2000

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

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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 720,000	\$ 628,815	\$ (91,185)
Intergovernmental	0	50,000	50,000
<i>Total Revenues</i>	<u>720,000</u>	<u>678,815</u>	<u>(41,185)</u>
Expenditures:			
Capital Outlay:			
New Equipment	189,903	180,452	9,451
Capital Improvements	480,646	478,805	1,841
Total Capital Outlay	670,549	659,257	11,292
Debt Service:			
Principal Retirement	56,021	56,021	0
Interest and Fiscal Charges	32,434	32,434	0
Total Debt Service	88,455	88,455	0
<i>Total Expenditures</i>	<u>759,004</u>	<u>747,712</u>	<u>11,292</u>
<i>Excess of Revenues (Under) Expenditures</i>	(39,004)	(68,897)	(29,893)
<i>Fund Balance Beginning of Year</i>	32,970	32,970	0
<i>Prior Year Encumbrances Appropriated</i>	<u>174,375</u>	<u>174,375</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 168,341</u>	<u>\$ 138,448</u>	<u>\$ (29,893)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$ 175,000	\$ 170,459	\$ (4,541)
Rentals	10,000	11,815	1,815
Other	0	131	131
<i>Total Revenues</i>	<u>185,000</u>	<u>182,405</u>	<u>(2,595)</u>
Expenditures:			
Capital Outlay:			
Capital Improvements	<u>194,453</u>	<u>192,825</u>	<u>1,628</u>
<i>Total Expenditures</i>	<u>194,453</u>	<u>192,825</u>	<u>1,628</u>
<i>Excess of Revenues (Under) Expenditures</i>	(9,453)	(10,420)	(967)
<i>Fund Balance Beginning of Year</i>	963	963	0
<i>Prior Year Encumbrances Appropriated</i>	<u>17,846</u>	<u>17,846</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 9,356</u>	<u>\$ 8,389</u>	<u>\$ (967)</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:			
Current:			
Community Development:			
Contractual Services	\$ 1,000	\$ 578	\$ 422
Total Community Development	1,000	578	422
Capital Outlay:			
Capital Improvements	17,502	17,063	439
Total Capital Outlay	17,502	17,063	439
<i>Total Expenditures</i>	18,502	17,641	861
<i>Excess Expenditures</i>	(18,502)	(17,641)	861
Other Financing Sources:			
Operating Transfers In	4,500	4,500	0
<i>Total Other Financing Sources</i>	4,500	4,500	0
<i>Excess of Other Financing Sources (Under) Expenditures</i>	(14,002)	(13,141)	861
<i>Fund Balance Beginning of Year</i>	14,002	14,002	0
<i>Fund Balance End of Year</i>	\$ 0	\$ 861	\$ 861

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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Capital Outlay:			
Capital Improvements	\$ 4,328	\$ 0	\$ 4,328
<i>Total Expenditures</i>	<u>4,328</u>	<u>0</u>	<u>4,328</u>
<i>Excess Expenditures</i>	(4,328)	0	4,328
<i>Fund Balance Beginning of Year</i>	4,327	4,327	0
<i>Prior Year Encumbrances Appropriated</i>	<u>508</u>	<u>508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 507</u></u>	<u><u>\$ 4,835</u></u>	<u><u>\$ 4,328</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Capital Outlay:			
Capital Improvements	\$ 16,131	\$ 16,131	\$ 0
<i>Total Expenditures</i>	<u>16,131</u>	<u>16,131</u>	<u>0</u>
<i>Excess Expenditures</i>	(16,131)	(16,131)	0
Other Financing Sources:			
Operating Transfers In	<u>788</u>	<u>173</u>	<u>(615)</u>
<i>Total Other Financing Sources</i>	<u>788</u>	<u>173</u>	<u>(615)</u>
<i>Excess of Other Financing Sources (Under) Expenditures</i>	(15,343)	(15,958)	(615)
<i>Fund Balance Beginning of Year</i>	11,918	11,918	0
<i>Prior Year Encumbrances Appropriated</i>	<u>4,040</u>	<u>4,040</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 615</u>	<u>\$ 0</u>	<u>\$ (615)</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Capital Outlay:			
Capital Improvements	\$ 7,518	\$ 5,134	\$ 2,384
<i>Total Expenditures</i>	<u>7,518</u>	<u>5,134</u>	<u>2,384</u>
<i>Excess Expenditures</i>	(7,518)	(5,134)	2,384
<i>Fund Balance Beginning of Year</i>	5,919	5,919	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,600</u>	<u>1,600</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 1</u></u>	<u><u>\$ 2,385</u></u>	<u><u>\$ 2,384</u></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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Municipal Income Tax	\$ 720,000	\$ 628,815	\$ (91,185)
Intergovernmental	283,500	313,809	30,309
Rentals	10,000	11,815	1,815
Other	0	131	131
<i>Total Revenues</i>	<u>1,013,500</u>	<u>954,570</u>	<u>(58,930)</u>
Expenditures:			
Current:			
Community Development:			
Contractual Services	<u>1,000</u>	<u>578</u>	<u>422</u>
<i>Total Community Development</i>	<u>1,000</u>	<u>578</u>	<u>422</u>
Capital Outlay:			
New Equipment	189,903	180,452	9,451
Capital Improvements	<u>860,728</u>	<u>848,080</u>	<u>12,648</u>
<i>Total Capital Outlay</i>	<u>1,050,631</u>	<u>1,028,532</u>	<u>22,099</u>
Debt Service:			
Principal Retirement	56,021	56,021	0
Interest and Fiscal Charges	<u>32,434</u>	<u>32,434</u>	<u>0</u>
<i>Total Debt Service</i>	<u>88,455</u>	<u>88,455</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,140,086</u>	<u>1,117,565</u>	<u>22,521</u>
<i>Excess of Revenues (Under) Expenditures</i>	(126,586)	(162,995)	(36,409)
Other Financing Sources:			
Operating Transfers In	<u>54,740</u>	<u>33,906</u>	<u>(20,834)</u>
<i>Total Other Financing Sources</i>	<u>54,740</u>	<u>33,906</u>	<u>(20,834)</u>
<i>Excess of Revenues and Other Financing Sources (Under) Expenditures</i>	(71,846)	(129,089)	(57,243)
<i>Fund Balance Beginning of Year</i>	70,013	70,013	0
<i>Prior Year Encumbrances Appropriated</i>	<u>201,369</u>	<u>201,369</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$ 199,536</u>	<u>\$ 142,293</u>	<u>\$ (57,243)</u>

Enterprise Funds

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.

City of New Philadelphia, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2000

	Water	Sewer	Totals
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 1,665,838	\$ 111,549	\$ 1,777,387
Receivables:			
Taxes	390	0	390
Accounts	319,946	221,796	541,742
Materials and Supplies Inventory	365,628	41,686	407,314
Fixed Assets (Net of Accumulated Depreciation)	8,666,118	3,204,383	11,870,501
<i>Total Assets</i>	<u>11,017,920</u>	<u>3,579,414</u>	<u>14,597,334</u>
Liabilities:			
Current Liabilities:			
Accounts Payable	61,719	32,994	94,713
Contracts Payable	105,404	0	105,404
Accrued Wages	12,945	8,876	21,821
Intergovernmental Payable	38,085	24,145	62,230
<i>Total Current Liabilities</i>	<u>218,153</u>	<u>66,015</u>	<u>284,168</u>
Long-Term Liabilities:			
Compensated Absences			
Long-Term Payable	80,781	64,305	145,086
OPWC Loans Payable	0	110,000	110,000
<i>Total Long-Term Liabilities</i>	<u>80,781</u>	<u>174,305</u>	<u>255,086</u>
<i>Total Liabilities</i>	<u>298,934</u>	<u>240,320</u>	<u>539,254</u>
Fund Equity:			
Contributed Capital	834,068	1,052,711	1,886,779
Retained Earnings (Deficits):			
Unreserved	9,884,918	2,286,383	12,171,301
<i>Total Fund Equity</i>	<u>10,718,986</u>	<u>3,339,094</u>	<u>14,058,080</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 11,017,920</u>	<u>\$ 3,579,414</u>	<u>\$ 14,597,334</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, 2000

	Water	Sewer	Totals
Operating Revenues:			
Charges for Services	\$ 1,487,933	\$ 996,806	\$ 2,484,739
Tap-In-Fees	0	2,855	2,855
Other	254	2,006	2,260
<i>Total Operating Revenues</i>	<u>1,488,187</u>	<u>1,001,667</u>	<u>2,489,854</u>
Operating Expenses:			
Salaries and Wages	587,895	439,371	1,027,266
Fringe Benefits	177,420	118,075	295,495
Contractual Services	807,494	377,045	1,184,539
Materials and Supplies	168,458	87,029	255,487
Depreciation	498,349	182,974	681,323
<i>Total Operating Expenses</i>	<u>2,239,616</u>	<u>1,204,494</u>	<u>3,444,110</u>
<i>Operating (Loss)</i>	<u>(751,429)</u>	<u>(202,827)</u>	<u>(954,256)</u>
Non-Operating Revenues:			
Taxes	3,199	0	3,199
Intergovernmental	51,329	0	51,329
Gain on Sale of Fixed Assets	0	1,278	1,278
<i>Total Non-Operating Revenues</i>	<u>54,528</u>	<u>1,278</u>	<u>55,806</u>
<i>Net (Loss)</i>	<u>(696,901)</u>	<u>(201,549)</u>	<u>(898,450)</u>
<i>Retained Earnings Beginning of Year</i>	<u>10,581,819</u>	<u>2,487,932</u>	<u>13,069,751</u>
<i>Retained Earnings End of Year</i>	<u>9,884,918</u>	<u>2,286,383</u>	<u>12,171,301</u>
<i>Contributed Capital Beginning of Year</i>	562,422	881,924	1,444,346
Contributions during the Year from Developers	18,700	14,500	33,200
Contributions during the Year from Other Funds	252,946	156,287	409,233
<i>Contributed Capital End of Year</i>	<u>834,068</u>	<u>1,052,711</u>	<u>1,886,779</u>
<i>Fund Equity end of Year</i>	<u>\$ 10,718,986</u>	<u>\$ 3,339,094</u>	<u>\$ 14,058,080</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 1,696,000	\$ 1,467,040	\$ (228,960)
Taxes	4,000	5,036	1,036
Intergovernmental	0	51,329	51,329
Other	0	707	707
<i>Total Revenues</i>	<u>1,700,000</u>	<u>1,524,112</u>	<u>(175,888)</u>
Expenses:			
Salaries and Wages:			
Plant	<u>628,232</u>	<u>584,451</u>	<u>43,781</u>
Total Salaries and Wages	<u>628,232</u>	<u>584,451</u>	<u>43,781</u>
Fringe Benefits:			
Plant	<u>212,922</u>	<u>173,221</u>	<u>39,701</u>
Total Fringe Benefits	<u>212,922</u>	<u>173,221</u>	<u>39,701</u>
Contractual Services:			
Plant	<u>857,646</u>	<u>810,667</u>	<u>46,979</u>
Total Contractual Services	<u>857,646</u>	<u>810,667</u>	<u>46,979</u>
Materials and Supplies:			
Plant	<u>216,621</u>	<u>189,923</u>	<u>26,698</u>
Total Materials and Supplies	<u>216,621</u>	<u>189,923</u>	<u>26,698</u>
Capital Outlay:			
Plant	126,861	97,764	29,097
Construction	<u>1,103,341</u>	<u>1,094,394</u>	<u>8,947</u>
Total Capital Outlay	<u>1,230,202</u>	<u>1,192,158</u>	<u>38,044</u>
<i>Total Expenses</i>	<u>3,145,623</u>	<u>2,950,420</u>	<u>195,203</u>
<i>Excess of Revenues (Under) Expenses</i>	(1,445,623)	(1,426,308)	19,315
<i>Fund Equity Beginning of Year</i>	2,045,155	2,045,155	0
<i>Prior Year Encumbrances Appropriated</i>	<u>692,025</u>	<u>692,025</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 1,291,557</u>	<u>\$ 1,310,872</u>	<u>\$ 19,315</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 1,140,000	\$ 986,098	\$ (153,902)
Tap-In Fees	10,000	2,855	(7,145)
Other Revenues	0	2,006	2,006
<i>Total Revenues</i>	<u>1,150,000</u>	<u>990,959</u>	<u>(159,041)</u>
Expenses:			
Salaries and Wages:			
Plant	439,368	437,141	2,227
Total Salaries and Wages	<u>439,368</u>	<u>437,141</u>	<u>2,227</u>
Fringe Benefits:			
Plant	127,991	123,556	4,435
Total Fringe Benefits	<u>127,991</u>	<u>123,556</u>	<u>4,435</u>
Contractual Services:			
Plant	484,050	389,581	94,469
Total Contractual Services	<u>484,050</u>	<u>389,581</u>	<u>94,469</u>
Materials and Supplies:			
Plant	102,591	92,140	10,451
Total Materials and Supplies	<u>102,591</u>	<u>92,140</u>	<u>10,451</u>
Capital Outlay:			
Construction	86,885	33,666	53,219
Total Capital Outlay	<u>86,885</u>	<u>33,666</u>	<u>53,219</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>1,250,885</u>	<u>1,086,084</u>	<u>164,801</u>
<i>Excess of Revenues (Under) Expenses</i>	(100,885)	(95,125)	5,760
<i>Fund Equity Beginning of Year</i>	102,014	102,014	0
<i>Prior Year Encumbrances Appropriated</i>	61,109	61,109	0
<i>Fund Equity End of Year</i>	<u>\$ 62,238</u>	<u>\$ 67,998</u>	<u>\$ 5,760</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, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$ 2,836,000	\$ 2,453,138	\$ (382,862)
Taxes	4,000	5,036	1,036
Tap-In Fees	10,000	2,855	(7,145)
Intergovernmental	0	51,329	51,329
Other Revenues	0	2,713	2,713
<i>Total Revenues</i>	<u>2,850,000</u>	<u>2,515,071</u>	<u>(334,929)</u>
Expenses:			
Salaries and Wages:			
Plant	<u>1,067,600</u>	<u>1,021,592</u>	<u>46,008</u>
Total Salaries and Wages	<u>1,067,600</u>	<u>1,021,592</u>	<u>46,008</u>
Fringe Benefits:			
Plant	<u>340,913</u>	<u>296,777</u>	<u>44,136</u>
Total Fringe Benefits	<u>340,913</u>	<u>296,777</u>	<u>44,136</u>
Contractual Services:			
Plant	<u>1,341,696</u>	<u>1,200,248</u>	<u>141,448</u>
Total Contractual Services	<u>1,341,696</u>	<u>1,200,248</u>	<u>141,448</u>
Materials and Supplies:			
Plant	<u>319,212</u>	<u>282,063</u>	<u>37,149</u>
Total Materials and Supplies	<u>319,212</u>	<u>282,063</u>	<u>37,149</u>
Capital Outlay:			
Plant	126,861	97,764	29,097
Construction	<u>1,190,226</u>	<u>1,128,060</u>	<u>62,166</u>
Total Capital Outlay	<u>1,317,087</u>	<u>1,225,824</u>	<u>91,263</u>
Debt Service:			
Principal Retirements	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Debt Service	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Total Expenses</i>	<u>4,396,508</u>	<u>4,036,504</u>	<u>360,004</u>
<i>Excess of Revenues (Under) Expenses</i>	(1,546,508)	(1,521,433)	25,075
<i>Fund Equity Beginning of Year</i>	2,147,169	2,147,169	0
<i>Prior Year Encumbrances Appropriated</i>	<u>753,134</u>	<u>753,134</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 1,353,795</u>	<u>\$ 1,378,870</u>	<u>\$ 25,075</u>

City of New Philadelphia, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	Water	Sewer	Totals
(Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 1,467,040	\$ 986,098	\$ 2,453,138
Other Operating Receipts	707	4,861	5,568
Cash Payments to Suppliers for Goods and Services	(164,764)	(87,061)	(251,825)
Cash Payments to Employees	(584,451)	(437,141)	(1,021,592)
Cash Payments for Employees Benefits	(170,103)	(120,641)	(290,744)
Cash Payments for Contractual Services	(730,886)	(366,614)	(1,097,500)
<i>Net Cash (Used in) Operating Activities</i>	<u>(182,457)</u>	<u>(20,498)</u>	<u>(202,955)</u>
Cash Flows from Noncapital Financing Activities:			
Taxes	5,036	0	5,036
Intergovernmental	51,329	0	51,329
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>56,365</u>	<u>0</u>	<u>56,365</u>
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Capital Assets	(945,250)	(21,076)	(966,326)
Principal Payment OPWC	0	(10,000)	(10,000)
<i>Net Cash (Used in) Capital and Related Financing Activities</i>	<u>(945,250)</u>	<u>(31,076)</u>	<u>(976,326)</u>
<i>Net (Decrease) in Cash and Cash Equivalents</i>	(1,071,342)	(51,574)	(1,122,916)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,737,180</u>	<u>163,123</u>	<u>2,900,303</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 1,665,838</u>	<u>\$ 111,549</u>	<u>\$ 1,777,387</u>

(continued)

City of New Philadelphia, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (Continued)
For the Year Ended December 31, 2000

	Water	Sewer	Totals
Reconciliation of Operating (Loss) to Net Cash (Used in) Operating Activities			
Operating (Loss)	\$ (751,429)	\$ (202,827)	\$ (954,256)
Adjustments to Reconcile Operating (Loss) to Net Cash (Used in) Operating Activities:			
Depreciation	498,349	182,974	681,323
Change In Assets and Liabilities:			
(Increase) in Accounts Receivable	(20,440)	(10,708)	(31,148)
Decrease in Inventory	16,655	733	17,388
Increase in Accounts Payable	9,643	9,666	19,309
Increase in Contracts Payable	54,004	0	54,004
Increase in Accrued Wages	3,444	2,230	5,674
(Decrease) in Compensated Absences Payable	(2,402)	(6,197)	(8,599)
Increase in Intergovernmental Payable	9,719	3,631	13,350
<i>Net Cash (Used in) Operating Activities</i>	<u>\$ (182,457)</u>	<u>\$ (20,498)</u>	<u>\$ (202,955)</u>

Noncash Capital Financing Activities:

During 2000, enterprise fund fixed assets in the amount of \$33,200 were donated by developers, and fixed assets in the amount of \$409,233 were donated by other funds.

Fiduciary Funds

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, 2000

	Expendable Trust	Nonexpendable Trust	
	Ralph Lahm Estate	Cemetery Endowment	Evergreen Burial Park
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$ 17,459	\$ 246,757	\$ 66,301
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Receivables:			
Accounts	0	700	2,754
<i>Total Assets</i>	<u>17,459</u>	<u>247,457</u>	<u>69,055</u>
Liabilities:			
Deferred Revenue	0	175	2,289
Undistributed Monies	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>175</u>	<u>2,289</u>
Fund Equity:			
Fund Balances:			
Reserved for Endowments	0	246,757	66,301
Undesignated, Unreserved	17,459	525	465
<i>Total Fund Equity</i>	<u>17,459</u>	<u>247,282</u>	<u>66,766</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$ 17,459</u>	<u>\$ 247,457</u>	<u>\$ 69,055</u>

Profit Sharing Lots	Agency Auditor Law Library	Municipal Court	Totals
\$ 98,692	\$ 15,008	\$ 0	\$ 444,217
0	0	257,201	257,201
0	3,840	0	7,294
<u>98,692</u>	<u>18,848</u>	<u>257,201</u>	<u>708,712</u>
0	0	0	2,464
<u>98,692</u>	<u>18,848</u>	<u>257,201</u>	<u>374,741</u>
<u>98,692</u>	<u>18,848</u>	<u>257,201</u>	<u>377,205</u>
0	0	0	313,058
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,449</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>331,507</u>
<u>\$ 98,692</u>	<u>\$ 18,848</u>	<u>\$ 257,201</u>	<u>\$ 708,712</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, 2000

	<u>Cemetery Endowment</u>	<u>Evergreen Burial Park</u>	<u>Totals</u>
Operating Revenues:			
Charges for Services	\$ 1,555	\$ 5,361	\$ 6,916
<i>Total Operating Revenues</i>	<u>1,555</u>	<u>5,361</u>	<u>6,916</u>
<i>Net Income</i>	1,555	5,361	6,916
<i>Fund Balances Beginning of Year</i>	<u>245,727</u>	<u>61,405</u>	<u>307,132</u>
<i>Fund Balances End of Year</i>	<u>\$ 247,282</u>	<u>\$ 66,766</u>	<u>\$ 314,048</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 5,000	\$ 1,590	\$ (3,410)
<i>Total Revenues</i>	<u>5,000</u>	<u>1,590</u>	<u>(3,410)</u>
<i>Excess Revenues</i>	5,000	1,590	(3,410)
<i>Fund Equity Beginning of Year</i>	<u>245,167</u>	<u>245,167</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$ 250,167</u></u>	<u><u>\$ 246,757</u></u>	<u><u>\$ (3,410)</u></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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 8,000	\$ 5,531	\$ (2,469)
<i>Total Revenues</i>	<u>8,000</u>	<u>5,531</u>	<u>(2,469)</u>
<i>Excess Revenues</i>	8,000	5,531	(2,469)
<i>Fund Equity Beginning of Year</i>	<u>60,770</u>	<u>60,770</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 68,770</u>	<u>\$ 66,301</u>	<u>\$ (2,469)</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, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for Services	\$ 13,000	\$ 7,121	\$ (5,879)
<i>Total Revenues</i>	<u>13,000</u>	<u>7,121</u>	<u>(5,879)</u>
<i>Excess Revenues</i>	13,000	7,121	(5,879)
<i>Fund Equity Beginning of Year</i>	<u>305,937</u>	<u>305,937</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$ 318,937</u>	<u>\$ 313,058</u>	<u>\$ (5,879)</u>

City of New Philadelphia, Ohio
Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Beginning Balance 01/01/00	Additions	Deductions	Ending Balance 12/31/00
Profit Sharing Lots:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 88,002	\$ 10,919	\$ 229	\$ 98,692
Liabilities:				
Undistributed Monies	\$ 88,002	\$ 10,919	\$ 229	\$ 98,692
Auditor Law Library:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 0	\$ 75,135	\$ 60,127	\$ 15,008
Accounts Receivable	0	3,840	0	3,840
<i>Total Assets</i>	<u>\$ 0</u>	<u>\$ 78,975</u>	<u>\$ 60,127</u>	<u>\$ 18,848</u>
Liabilities:				
Undistributed Monies	<u>\$ 0</u>	<u>\$ 78,975</u>	<u>\$ 60,127</u>	<u>\$ 18,848</u>
Municipal Court:				
Assets:				
Cash and Cash Equivalents: In Segregated Accounts	<u>\$ 277,043</u>	<u>\$ 1,932,873</u>	<u>\$ 1,952,715</u>	<u>\$ 257,201</u>
Liabilities:				
Undistributed Monies	<u>\$ 277,043</u>	<u>\$ 1,932,873</u>	<u>\$ 1,952,715</u>	<u>\$ 257,201</u>
All Agency Funds:				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$ 88,002	\$ 86,054	\$ 60,356	\$ 113,700
Cash and Cash Equivalents: In Segregated Accounts	277,043	1,932,873	1,952,715	257,201
Accounts Receivable	<u>0</u>	<u>3,840</u>	<u>0</u>	<u>3,840</u>
<i>Total Assets</i>	<u>\$ 365,045</u>	<u>\$ 2,022,767</u>	<u>\$ 2,013,071</u>	<u>\$ 374,741</u>
Liabilities:				
Undistributed Monies	<u>\$ 365,045</u>	<u>\$ 2,022,767</u>	<u>\$ 2,013,071</u>	<u>\$ 374,741</u>
<i>Total Liabilities</i>	<u>\$ 365,045</u>	<u>\$ 2,022,767</u>	<u>\$ 2,013,071</u>	<u>\$ 374,741</u>

City of New Philadelphia, Ohio
Combining Statement of Cash Flows
All Nonexpendable Trust Funds
For the Year Ended December 31, 2000

	Cemetery Endowment	Evergreen Burial Park	Totals
Increase in Cash and Cash Equivalents			
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 1,590	\$ 5,531	\$ 7,121
<i>Net Cash Provided by Operating Activities</i>	1,590	5,531	7,121
<i>Net Increase in Cash and Cash Equivalents</i>	1,590	5,531	7,121
<i>Cash and Cash Equivalents, Beginning of Year</i>	245,167	60,770	305,937
<i>Cash and Cash Equivalents, End of Year</i>	\$ 246,757	\$ 66,301	\$ 313,058
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities			
Operating Income	\$ 1,555	\$ 5,361	\$ 6,916
 Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Change In Assets and Liabilities:			
Decrease in Accounts Receivable	1,580	711	2,291
(Decrease) in Deferred Revenue	(1,545)	(541)	(2,086)
<i>Net Cash Provided by Operating Activities</i>	\$ 1,590	\$ 5,531	\$ 7,121
 Reconciliation of Cash and Cash Equivalents to the Balance Sheet:			
Trust and Agency	\$ 701,418		
Less: Agency Funds and Expendable Trust Fund	370,901 17,459		
Nonexpendable Trust Funds	\$ 313,058		

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General Fixed Assets Account Group

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
As of December 31, 2000

	Total	Land	Buildings
General Government:			
Mayor's Office	\$ 51,548	\$ 0	\$ 0
Auditor's Office	28,437	0	0
Income Tax Office	15,498	0	0
Treasurer's Office	8,209	0	0
Prosecutor's Office	2,093	0	0
Service Director/Surveyor	60,616	0	0
City Hall	35,967	0	0
Land, Buildings and Improvements	<u>1,229,685</u>	<u>298,719</u>	<u>930,466</u>
Total General Government	<u>1,432,053</u>	<u>298,719</u>	<u>930,466</u>
Security of Persons and Property:			
Police	1,436,366	0	835,554
Fire Prevention	<u>1,702,069</u>	<u>0</u>	<u>197,513</u>
Total Security of Persons and Property	<u>3,138,435</u>	<u>0</u>	<u>1,033,067</u>
Public Health Services:			
Cemetery	194,987	13,202	19,903
Health Department	<u>27,927</u>	<u>0</u>	<u>0</u>
Total Public Health Services	<u>222,914</u>	<u>13,202</u>	<u>19,903</u>
Transportation:			
Airport	778,420	50,810	242,085
Street Department	1,797,662	0	343,084
Downtown Parking	<u>75,000</u>	<u>75,000</u>	<u>0</u>
Total Transportation	<u>2,651,082</u>	<u>125,810</u>	<u>585,169</u>
Municipal Court	<u>399,813</u>	<u>0</u>	<u>0</u>
Leisure Time Activities:			
Parks and Recreation	<u>6,207,669</u>	<u>259,223</u>	<u>2,118,586</u>
Sanitation Department	<u>961,541</u>	<u>9,993</u>	<u>82,800</u>
Total	<u><u>\$ 15,013,507</u></u>	<u><u>\$ 706,947</u></u>	<u><u>\$ 4,769,991</u></u>

Improvements Other Than Buildings	Equipment and Machinery	Furniture and Fixtures	Vehicles	Construction in Progress
\$ 3,961	\$ 42,992	\$ 4,595	\$ 0	\$ 0
3,104	23,327	2,006	0	0
0	12,941	2,557	0	0
2,012	5,095	1,102	0	0
0	1,515	578	0	0
0	9,498	4,096	47,022	0
0	29,348	6,619	0	0
500	0	0	0	0
<u>9,577</u>	<u>124,716</u>	<u>21,553</u>	<u>47,022</u>	<u>0</u>
11,313	334,981	29,430	225,088	0
11,771	320,516	62,312	1,017,378	92,579
<u>23,084</u>	<u>655,497</u>	<u>91,742</u>	<u>1,242,466</u>	<u>92,579</u>
11,209	85,517	5,450	59,706	0
0	14,855	3,144	9,928	0
<u>11,209</u>	<u>100,372</u>	<u>8,594</u>	<u>69,634</u>	<u>0</u>
210,391	271,790	3,344	0	0
31,651	622,301	16,111	784,515	0
0	0	0	0	0
<u>242,042</u>	<u>894,091</u>	<u>19,455</u>	<u>784,515</u>	<u>0</u>
<u>8,207</u>	<u>129,504</u>	<u>71,141</u>	<u>12,433</u>	<u>178,528</u>
<u>2,302,386</u>	<u>1,380,785</u>	<u>45,580</u>	<u>101,109</u>	<u>0</u>
<u>19,464</u>	<u>213,137</u>	<u>6,713</u>	<u>629,434</u>	<u>0</u>
<u>\$ 2,615,969</u>	<u>\$ 3,498,102</u>	<u>\$ 264,778</u>	<u>\$ 2,886,613</u>	<u>\$ 271,107</u>

City of New Philadelphia, Ohio
Schedule of Changes in General Fixed Assets by Function and Activity
For the Year Ended December 31, 2000

	General Fixed Assets 12/31/99	Additions	Deletions	General Fixed Assets 12/31/00
General Government:				
Mayor's Office	\$ 45,169	\$ 6,379	\$ 0	\$ 51,548
Auditor's Office	28,437	0	0	28,437
Income Tax Office	11,723	3,775	0	15,498
Treasurer's Office	8,209	0	0	8,209
Prosecutor's Office	2,093	0	0	2,093
Service Director/Surveyor	43,415	19,548	2,347	60,616
City Hall	26,174	9,793	0	35,967
Land, Buildings and Improvements	529,685	700,000	0	1,229,685
Total General Government	694,905	739,495	2,347	1,432,053
Security of Persons and Property:				
Police	1,373,726	114,750	52,110	1,436,366
Fire Prevention	1,492,206	209,863	0	1,702,069
Total Security of Persons and Property	2,865,932	324,613	52,110	3,138,435
Public Health Services:				
Cemetery	193,221	43,262	41,496	194,987
Health Department	27,344	583	0	27,927
Total Public Health Services	220,565	43,845	41,496	222,914
Transportation:				
Airport	571,113	207,307	0	778,420
Street Department	1,507,843	313,480	23,661	1,797,662
Downtown Parking	75,000	0	0	75,000
Total Transportation	2,153,956	520,787	23,661	2,651,082
Municipal Court	173,139	226,674	0	399,813
Leisure Time Activities:				
Parks and Recreation	5,809,198	403,724	5,253	6,207,669
Sanitation Department	919,780	44,016	2,255	961,541
Total	\$ 12,837,475	\$ 2,303,154	\$ 127,122	\$ 15,013,507

City of New Philadelphia, Ohio
Schedule of General Fixed Assets by Source
As of December 31, 2000

General Fixed Assets:

Land	\$ 706,947
Buildings	4,769,991
Improvements Other Than Buildings	2,615,969
Equipment and Machinery	3,498,102
Furniture and Fixtures	264,778
Vehicles	2,886,613
Construction in Progress	<u>271,107</u>
 Total	 <u><u>\$ 15,013,507</u></u>

Investments in General Fixed Assets From:

General Fund Revenues	\$ 1,997,727
Income Tax Revenues	2,311,238
Special Revenue Fund Revenues	1,584,480
Capital Projects Fund Revenues	3,295,002
Federal Grant Revenues	334,632
Donated Capital Sources	<u>1,605,930</u>
	11,129,009
 Acquisitions prior to December 31, 1987	 <u>3,884,498</u>
	 <u><u>\$ 15,013,507</u></u>

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STATISTICAL SECTION

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City of New Philadelphia
General Fund Expenditures By Function
Last 10 Years

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
General Government	\$ 1,470,519	\$ 1,350,910	\$ 1,306,398	\$ 981,174	\$ 1,374,966
Security of Persons & Property	2,553,909	2,315,038	2,239,671	2,150,283	2,221,430
Public Health and Welfare	255,406	164,390	155,937	146,889	213,955
Leisure Time Activities	469,423	428,268	394,307	360,383	342,437
Municipal Court	427,882	448,850	449,417	428,548	*
Downtown Parking	39,686	40,942	40,179	37,298	*
Transportation	65,741	56,892	7,892	7,922	31,436
Basic Utility Services	0	0	0	0	0
Capital Outlay	1,526,096	977,575	94,531	29,010	0
Debt Service	38,009	5,799	17,224	15,369	0
Total Expenditures	<u>\$ 6,846,671</u>	<u>\$ 5,788,664</u>	<u>\$ 4,705,556</u>	<u>\$ 4,156,876</u>	<u>\$ 4,184,224</u>

NOTES: Data for 1991-1992 is on a cash basis, while 1993-2000 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>
\$ 1,252,470	\$ 1,223,222	\$ 1,301,079	\$ 1,266,937	\$ 1,043,146
2,185,205	2,045,266	1,908,640	1,902,745	1,683,774
206,592	207,006	187,823	169,192	158,881
349,995	330,777	321,884	308,508	319,346
*	*	*	*	*
*	*	*	*	*
49,852	47,960	51,790	47,108	40,460
0	0	0	0	0
0	0	0	68,926	160,897
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>

City of New Philadelphia
 General Fund Revenues By Source
 Last 10 Years

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
Municipal Income Taxes	\$ 2,075,104	\$ 2,164,900	\$ 2,145,182	\$ 1,809,779	\$ 2,041,862
Property and Other Taxes	973,522	977,042	1,084,266	776,880	846,359
Charges for Services	216,068	370,463	430,444	211,339	252,102
Fines, Licenses and Permits	579,453	524,153	531,359	541,288	503,097
Intergovernmental	1,389,430	1,203,160	1,276,131	1,199,783	946,770
Interest	430,455	394,770	424,820	270,747	200,575
Rentals	66,819	51,551	46,354	59,158	77,586
Other	<u>54,156</u>	<u>71,633</u>	<u>67,114</u>	<u>20,937</u>	<u>58,956</u>
Total Revenues	<u>\$ 5,785,007</u>	<u>\$ 5,757,672</u>	<u>\$ 6,005,670</u>	<u>\$ 4,889,911</u>	<u>\$ 4,927,307</u>

NOTES: Data for 1991-1992 is on a cash basis, while 1993-2000 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>
\$ 2,274,060	\$ 2,581,780	\$ 3,067,018	\$ 2,009,294	\$ 1,670,514
725,391	774,422	778,494	699,866	695,015
354,013	304,038	320,100	282,226	225,462
520,437	343,963	311,733	338,532	405,223
833,860	806,645	171,135	668,879	455,495
130,216	77,847	50,988	84,450	162,811
1,374	6,000	36,615	31,015	22,500
11,020	12,043	9,994	20,944	148,185
<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>

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
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
2000	1,689,281	1,640,272	32,404	1,672,676	99.02

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

<u>Accumulated Outstanding Delinquent Taxes (3)</u>	<u>Percent of Accumulated Delinquent Taxes to Total Tax Levy</u>
\$ 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
79,035	4.68

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
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
2000	41,640	159,393,310	80,080,300	239,515,250	10,441,820

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

The percentages for 2000 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>
\$ 35,296,985	\$ 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
56,161,070	66,602,890	306,118,140	900,347,470	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	
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
2000	9.07	0.60	9.67	42.25

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	\$ 53.09
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
8.10	0.44	2.80	63.26

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

Year	Billed	Amount Collected	Percent Collected
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
2000	62,927	60,285	95.8

Source: Tuscarawas County, Ohio; County Auditor

City of New Philadelphia, Ohio
 Computation of Direct and Overlapping General Obligation Bonded Debt
 December 31, 2000

Jurisdiction	General Obligation Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
New Philadelphia City Schools	\$ 7,144,084	79.16%	\$ 5,655,257
Tuscarawas County	0	21.80%	0
City of New Philadelphia	3,090,000	100.00%	3,090,000

(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 2001 collection year.

*Source: City Financial Records
 Tuscarawas County Auditor*

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
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
2000	17,056	306,118,140	2,744,232	173,738	2,570,494

(1) Includes general obligation bonds payable from taxes.

Source: City's Financial Records

Ratio of Net Bonded Debt to Assessed Value		Net Bonded Debt Per Capita
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
0.95		169.44
0.84		150.71

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 Fund Expenditures
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
2000	239,490	220,226	459,716	6,846,671	6.71

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

Source: City Records

City of New Philadelphia, Ohio
 Legal Debt Margin
 December 31, 2000

Overall Debt Margin (10 1/2% of Assessed Valuation)	<u>\$ 32,142,405</u>
Gross Indebtedness	3,974,232
Less: Self-Supporting Debt	<u>110,000</u>
Net Debt Within 10 1/2% Limitations	<u>3,864,232</u>
<i>Legal Debt Margin Within 10 1/2% Limitations</i>	<u><u>\$ 28,278,173</u></u>
Unvoted Debt Limitations (5 1/2% of Assessed Valuation)	<u>\$ 16,836,498</u>
Gross Indebtedness	3,974,232
Less: Self-Supporting Debt	<u>110,000</u>
Net Debt Within 5 1/2% Limitation	<u>3,864,232</u>
<i>Legal Debt Margin Within 5 1/2% Limitation</i>	<u><u>\$ 12,972,266</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
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
2000	672,460,800	6,761,970	3,912,943	211,927,000

(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, 2000

Taxpayer	Total Assessed Value	Percent of Assessed Value
The Gradall Company	\$ 15,977,360	5.22%
Glimcher Properties	15,191,850	4.96
Ohio Power/American Electric Power	6,006,660	1.96
WalMart Stores East, Inc.	4,494,640	1.47
K-Mart Corporation	4,095,160	1.34
Stone Container Corporation	4,029,540	1.32
GTE North	3,389,250	1.11
Lauren Manufacturing Co.	3,305,860	1.08
Lowes Companies, Inc.	3,210,130	1.05
Howden Buffalo, Inc.	<u>3,082,378</u>	<u>1.01</u>
<i>Total</i>	<u><u>\$ 62,782,828</u></u>	<u><u>20.52%</u></u>

Source: Tuscarawas County, Ohio; County Auditor

City of New Philadelphia, Ohio
 Ten Largest Employers
 December 31, 2000

Employer	Nature of Business	Number of Employees
Interactive Tela Services	Telemarketing	1,238
Wal-Mart Stores	Retail & Grocery	770
The Gradall Company	Manufacturer	741
Tuscarawas County	Government	659
New Philadelphia City Schools	School	585
Interim/Spherion	Telemarketing	524
Ameridial	Telemarketing	376
Stone Container	Manufacturer	372
K-Mart Superstores	Retail & Grocery	369
Morning View Care Center	Nursing Home	310

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)
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
2000	17,056	3,219	4.60

(1) Source: 2000 Census

(2) Source: New Philadelphia Board of Education

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

City of New Philadelphia, Ohio
Miscellaneous Information
December 31, 2000

Date of Incorporation as a City	February 12, 1833
Form of Government	Mayor/Council
Area	7.87 square mile
Miles of Streets	88.08
Miles of Storm Sewers	28.75
Number of Street Lights	119
Building Permits Issued	337
Education:	
Number of Public Schools	2
New Philadelphia City School District:	
Number of Teachers	225
Number of Students	3,219
Buckeye Career Center:	
Number of Teachers	85
Number of Students	950
Fire Protection:	
Number of Stations	1
Number of Firemen and Officers (Exclusive of Volunteer Firemen)	23
Fire Hydrants	740
Police Protection:	
Number of Stations	1
Number of Policemen and Officers	25
Municipal Utilities:	
Miles of Water Mains	93.43
Miles of Sanitary Sewer	83.95
Number of Consumers:	
Water	8,051
Sewer	7,694
Average Daily Consumption:	
Water	329
Sewer	344
Recreation and Culture:	
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
Employees:	
Full-time	166
Part-time	46
Seasonal	94



STATE OF OHIO
OFFICE OF THE AUDITOR

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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 17, 2001**