



**CITY OF ALLIANCE  
STARK COUNTY**

**SINGLE AUDIT**

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



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

---

**STATE OF OHIO**



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

City of Alliance  
Stark County  
504 East Main Street  
Alliance, Ohio 44601

To the Members of Council:

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

**Compliance**

As part of obtaining reasonable assurance about whether 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-21276-001.

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control 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 6, 2000.

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

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

**Jim Petro**  
Auditor of State

June 6, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

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

City of Alliance  
Stark County  
504 East Main Street  
Alliance, Ohio 44601

To the Members of Council:

**Compliance**

We have audited the compliance of the City of Alliance, Stark County, (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 each of its major federal programs for the year ended December 31, 1999. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of 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 with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City'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 of the City's compliance with those requirements.

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

**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 the internal control over compliance in accordance with OMB Circular A-133.

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

We noted a matter involving the internal control over federal compliance that did not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 6, 2000.

#### **Schedule of Federal Awards Expenditures**

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

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



**Jim Petro**  
Auditor of State

June 6, 2000



**CITY OF ALLIANCE  
STARK COUNTY**

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Direct</i>			
Community Development Block Grant	N/A	14.218	\$984,826
<b><u>U. S. DEPARTMENT OF JUSTICE</u></b>			
<i>Direct</i>			
COPS FAST Grant	N/A	16.710	108,667
Law Enforcement Block Grant	N/A	16.592	<u>65,000</u>
<i>Total U.S. Department of Justice</i>			<u>173,667</u>
<b><u>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Passed Through the Area Agency on Aging</i>			
Special Program for Aging Title III	N/A	93.044	8,783
<b><u>U. S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through the Ohio Department of Health</i>			
Special Supplemental Food Program for Women, Children and Infants	N/A	10.557	<u>103,287</u>
<b>Total Federal Awards Expenditures</b>			<b><u><u>\$1,270,563</u></u></b>

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

**CITY OF ALLIANCE  
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

The City passes-through certain Federal assistance received from the United States Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As described in Note A, the City records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the City is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

**NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The City has established a revolving loan program to provide low-interest loans to businesses to create employment opportunities for persons from low to moderate income households and to rehabilitate homes. The United States Department of Housing and Urban Development (HUD) grants money for these loans to the City. The initial loan of this money was previously recorded as an expenditure on the 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 owned by recipients. At December 31, 1999, the gross amount of loans outstanding under this program was \$174,343.

**NOTE D - URBAN DEVELOPMENT ACTION GRANTS (UDAG) REVOLVING LOAN PROGRAM**

The City has established a revolving loan program to provide low-interest loans to businesses to create employment opportunities for persons from low to moderate income households and to rehabilitate homes. The United States Department of Housing and Urban Development (HUD) grants money for these loans to the City. The initial loan of this money was previously recorded as an expenditure on the 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 owned by recipients. At December 31, 1999, the gross amount of loans outstanding under this program was \$1,757,277. The City made no new loans during the year ending December 31, 1999.

**NOTE E - MATCHING REQUIREMENTS**

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

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

**DECEMBER 31, 1999**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	<b>No</b>
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	<b>Yes</b>
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	<b>No</b>
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	<b>Unqualified</b>
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	<b>No</b>
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	<b>Community Development Block Grant (CDBG)- CFDA #14.218</b>
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	<b>Type A: &gt; \$ 300,000 Type B: all others</b>
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	<b>No</b>

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

**Noncompliance**

**Finding No. 1999-21276-001**

Ohio Rev. Code Section 5705.41 (D), requires that no subdivision or taxing unit shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every contract made without such a certificate shall be 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:

1. 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 taxing authority 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.
2. If the amount involved is less than \$1,000, the fiscal officer may authorize payment through a Then and Now Certificate without affirmation of the taxing authority, if such expenditure is otherwise valid. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

Of the 40 expenditures tested, we noted 12 were not certified by the City Auditor prior to the incurrence of the related commitment. Furthermore, the City did not employ the use of "Then and Now Certificates" for these transactions. This discrepancy could result in the disbursement of monies by the City in excess of amounts available in respective funds / accounts for expenditure. For each cash disbursement made, the City Auditor should certify that sufficient funds are available in the respective fund / account to cover the expenditure transaction. This will help ensure that expenditures and purchase commitments made by the City do not exceed amounts in respective funds / accounts available for expenditure.

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

**None**

CITY OF ALLIANCE  
 STARK COUNTY  
 DECEMBER 31, 1999

SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .315 (b)

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1998-21276-004	The City had not remediated, validated, or tested mission critical computer systems for year 2000 compliance.	Yes	The City updated mission critical systems and has experienced no significant year 2000 issues.



# City of Alliance, Ohio

“The Carnation City”



## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 1999

**CITY OF ALLIANCE, OHIO**

**COMPREHENSIVE**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended December 31, 1999**

Andrei A. Dordea, CPA  
City Auditor

Prepared by the City Auditor's Office



*INTRODUCTORY SECTION*

**City of Alliance, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
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The City of

# Alliance, OHIO, 44601

"The Carnation City"

504 East Main Street, Suite 110



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June 6, 2000

Honorable Citizens of Alliance  
and Members of City Council  
Alliance, Ohio 44601

We are pleased to present the Comprehensive Annual Financial Report of the City of Alliance for the year ended December 31, 1999. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections as follows:

1. The introductory section includes a table of contents, this transmittal letter, a list of City officials and the City's organizational chart.
2. The financial section begins with the Report of Independent Accountants, and includes the general purpose financial statements and explanatory notes that provide an overview of the City's financial position and operating results, and the combining financial statements and schedules of the individual funds and account groups that provide detailed information relative to the general purpose financial statements.
3. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

## Reporting Entity

The City has reviewed its reporting entity definition in order to ensure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In evaluating how to define the City for financial reporting purposes, management has considered all agencies departments and organizations making up the City of Alliance (the primary government) and its potential component units. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Alliance, this includes police and fire protection, parks and recreation, planning, zoning, street maintenance and repair, municipal court and general administrative services. The City has no component units for 1999.

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 16).

These organizations are the Stark County Council of Governments, the Stark County Regional Planning Commission and the Stark Area Regional Transit Authority.

The City is also associated with the Alliance Area Development Foundation (Foundation). The Foundation is a not-for-profit corporation. The board of trustees consists of contributing trustees and elected trustees. The contributing trustees select the elected trustees. In 1999, the Mayor was an elected trustee. The Foundation's goal is to retain companies, enhance company growth and capture new business for the Alliance area. The Foundation has been excluded from the reporting entity.

### **The City of Alliance**

The City of Alliance is located primarily in the northeastern portion of Stark County, with a small area in the southwestern portion of Mahoning County, in northeastern Ohio on the headwaters of the Mahoning River. The City is approximately 18 miles northeast of Canton, the Stark County seat, approximately 55 miles southeast of Cleveland and approximately 79 miles northwest of Pittsburgh, Pennsylvania. It was incorporated as a village in 1854 and became a city in 1889.

The City is in the Canton Metropolitan Statistical Area (MSA), comprised of the Ohio counties of Carroll and Stark. It is the 73<sup>rd</sup> largest of 264 MSAs in the United States (based on the 1990 census). The City's population of 23,376 placed it as the third largest city in the County. The City's area is 7.917 square miles, of which 7.840 square miles are located in Stark County and .077 square miles are located in Mahoning County.

The City is served by diversified transportation facilities, including five State and U.S. highways, which provide easy access to interstate highways 76, 77, and 80 (the Ohio Turnpike). It is adjacent to areas served by Norfolk Southern Corporation, and Amtrak provides rail passenger service through a station located in the City. Passenger air service is available at the Akron-Canton Regional Airport located 25 miles west of the City, the Youngstown Municipal Airport located 35 miles northeast of the City and Cleveland Hopkins International Airport located 55 miles northwest of the City.

The City is provided with banking and financial services by six commercial banks and banking associations operating a total of nine offices within the City (each with principal offices located elsewhere).

Two daily newspapers serve the City. The City is within the broadcast area of sixteen television stations and ten AM and FM radio stations. Multi-channel cable TV service is provided by Warner Cable, Inc.

Mount Union College, a private four-year college with a total enrollment of approximately 2,000 students is located in the City. In addition, within commuting distance are several public and private two-year and four-year colleges and universities, including The University of Akron, Kent State University, Northeastern Ohio Universities College of Medicine located in Rootstown Township, Portage County, Walsh College located in Plain Township, Stark County, Malone College located in the City of Canton and Stark State College located in Jackson Township, Stark County.

The City is served by Alliance Community Hospital (the "Hospital"), a 252-bed total care facility, which includes long-term care facilities. The Hospital has recently formed a joint venture with the Aultman Hospital Group. The Hospital is looking into building a new state-of-the-art 17-20 acre campus and facility next to its current building.

Various recreational and cultural facilities are immediately available to City residents. The City operates a park system of 11 parks and parklands encompassing 185 acres with facilities that include tennis courts, baseball diamonds and basketball and volleyball courts. Carnation Days, an annual festival, is celebrated throughout the City for nine days each August. Activities include a festival ball, a parade, concessions, games, musical events, and arts and crafts.

The City is also home to the Carnation City Players that produce and present theatrical productions in the Firehouse Theater several times each season.

Water service within the City is provided by the City water system and is purchased directly by the consumers. Sewage collection and disposal is handled by the City's sewage system. Electricity is obtained from Ohio Edison Company and natural gas is supplied by Columbia Gas of Ohio, Inc.

## **City Government**

The City operates under and is governed by the mayor-council form of government in accordance with general laws. Under the Ohio Constitution, the City may exercise all powers of local self-government and police powers to the extent not in conflict with applicable general laws.

Legislative authority is vested in a seven-member Council, of whom three are elected at-large and four are elected from wards, for two-year terms. The Council fixes compensation of City officials and employees and enacts ordinances and resolutions relating to City services, tax levies, appropriating and borrowing money, licensing and regulating businesses and trades, and other municipal purposes. The presiding officer is the President, who is elected by the voters for a two-year term.

The City's chief executive and administrative officer is the Mayor, who is elected by the voters specifically to that office for a four-year term. The other elected officials are the Auditor, Treasurer, Judge, Clerk of Courts and Law Director, each elected to a four-year term.

The Mayor appoints the directors of City departments. The Mayor also appoints members to a number of boards and commissions, and appoints and removes, in accordance with civil service requirements, all appointed officers and employees, except Council officers and employees and the City Income Tax Administrator who is appointed by the City Auditor.

The Mayor may veto any legislation passed by the Council. A veto may be overridden by a two-thirds vote of all members of the Council.

## **Financial Matters**

The City's fiscal year corresponds with the calendar year. Property and income taxes and state distributions are the main sources of City revenues. The responsibilities for the financial functions of the City are divided among the Mayor, the City Auditor and the Council.

The City Auditor is the City's fiscal and chief accounting officer. Among that officer's duties are to keep the books and accurate statements of all moneys received and expended, including all taxes and assessments; at the end of each fiscal year, or more often if requested by the Council, to examine all accounts of City officers and departments; and not to allow the amount set aside for any appropriation to be overdrawn, or the amount appropriated for any one item of expense to be drawn upon for any other purpose, or voucher to be paid unless sufficient funds are in the City treasury to the credit of the fund on which the voucher is drawn. The City Treasurer is responsible for receiving, maintaining custody of and disbursing all City funds.



Investments and deposits of City funds are governed by the Uniform Depository Law (Chapter 135 of the Revised Code) applicable to all subdivisions. An investment board, comprised of the Mayor, the City Auditor, the Law Director, the Treasurer and a member of the business community, is responsible for those investments and deposits. Under recent and current practices, investments are made primarily in a repurchase agreement, certificates of deposit and STAROhio (State Treasury Asset Reserve of Ohio), an investment pool for all Ohio political subdivisions, under the custody and management of the Treasurer of the State of Ohio, and to a limited extent in United States Treasury obligations.

Other important financial functions include general financial recommendations and planning by the Mayor; budget preparation by the Mayor with assistance of the City Auditor; and express approval of appropriations by the Council. For property taxation purposes, assessment of real property is by the Stark and Mahoning County Auditors subject to supervision by the State Tax Commissioner, and assessment of public utility and tangible personal property is by the State Tax Commissioner. Property taxes and assessments are billed and collected by County officials in Stark and Mahoning Counties.

### **Financial Outlook**

The City's economy, similar to the national economy, has seen stable economic growth over the past few years. The City's year-end General Fund cash balance (which does not take into account outstanding encumbrances) has increased from \$399,952 at the end of 1993 to \$1,929,814 at the end of 1999.

Several plans are currently underway to strengthen economic development. The City entered into a Cooperative Economic Development Agreement with Washington Township which provides for a residential development to take place in the near future. Further residential development has taken place with the Potter's Creek development in the City.

Mount Union College continues to do well. Three new buildings were completed in 1999, including a new residence hall, a chapel and an information center. Also, 1999 had a record freshman class of 660 students.

### **Major Initiatives**

During 1999, the City completed or made substantial progress toward several major goals and projects.

Work continued on several major street improvement projects in the City. The State Street and Union Avenue Road and Intersection Repair/Replacement Project (The Crossroads Project) was completed at a cost of approximately \$1,953,000. Funding for this project was provided by property owners, State of Ohio Issue II funds, and City funds. The Downtown Development Project was substantially completed at a cost of approximately \$1,800,000. The West State Street Widening Project was underway with engineering and right-of-way acquisition substantially complete. This project involves the widening of approximately 2.2 linear kilometers of State Street. The City also continued its paving program, with approximately \$429,000 spent for resurfacing in 1999.

The Gaskill Street Sanitary Sewer Replacement Project was substantially completed. This project involved the replacement of approximately 2,500 lineal feet of 24-inch sanitary interceptor sewer. The Simpson Street Storm Sewer Project was also completed, with the installation of 444 lineal feet of 36-inch PVC storm sewer, installation of concrete sidewalk, asphalt pavement, and concrete curb.

In January, 1999, the City sold certain real estate, equipment, buildings and fixtures known as Alliance Community Hospital to Alliance Citizens Health Association, Inc. for \$4,176,835.

The City is currently working with a private developer for the creation of a 200-acre Industrial Park. The City plans to purchase a "Quint" Fire Truck at a cost near \$450,000. Plans are currently underway for the

renovation of the current "City Hall" building. The renovated building will include Police, holding facility, Court and related offices, Law Director, and law library. Project costs are estimated at \$3.5 – \$4.0 million. New communication equipment has been installed to improve communications among the safety forces.

## **Service Efforts and Accomplishments**

The Fire Department made 564 runs in the City and 21 mutual aid calls for a total of 585 calls in 1999. The Fire Department logged 5,200 hours of training in areas including auto extraction, search and rescue, driver training, basic fire investigation, apparatus operation, and street and building familiarity. Eight new firefighters were added to the force. A community oriented Policing Program was established.

## **Financial Information**

*Accounting Policies and Budgetary Control* The City of Alliance reports on a modified accrual/accrual basis of accounting, which conforms to generally accepted accounting principles (GAAP). Under this system, the governmental fund types and agency funds utilize a modified accrual basis of accounting. On this basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. The proprietary fund types are accounted for on the accrual basis of accounting. This basis recognizes revenues when earned and expenses when incurred.

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 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, are legally required to be budgeted and appropriated. 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.

The City's fully automated financial system also maintains budgetary control through its purchase order/encumbrance feature. The purchase order, required before making purchases, creates the encumbrance against the current budget. Purchase orders which result in an overrun of budget are not released until additional appropriations are made available through Council ordinance. This procedure is followed when money is available to allow an increase in appropriations. If no money is available, the purchase is canceled.

The City Auditor continually monitors the encumbrances and expenditures against the budget appropriations and against the County Auditor's certificate of estimated resources. Using the budget prepared by the City the preceding July and including the carry over balances less carry over encumbrances at year end, the County Auditor arrives at and issues the certificate of estimated resources for the City. Ohio Law prohibits total fund appropriations from exceeding the amounts by fund on the County Auditor's Certificate.

*Internal Accounting and Reporting Control* As part of its continuing commitment to excellence in financial reporting, the City utilizes a computerized financial accounting and reporting system. Enhancements to the present internal accounting controls and procedures are continually evaluated by the City Auditor. The City Auditor oversees the appropriateness of internal control, develops procedures to enhance internal control and consults with outside auditors to insure that the City remains at a sound financial level of operation.

The City has built internal accounting controls into its financial accounting, budgeting and reporting system to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss resulting from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The internal accounting controls built into the City's system were developed using the concept of reasonable assurance. This concept 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 should require estimates and judgments by management. We believe that the City's internal accounting controls adequately safeguard the City's assets and provide reasonable assurance of proper recording and reporting of financial transactions.

### General Governmental Revenues and Expenditures

The following summary compares revenues for general governmental functions which include the general, special revenue, debt service and capital projects funds:

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<b>Revenues:</b>					
Property Taxes	\$845,648	\$856,878	6.05%	\$11,230	1.33%
Income Taxes	7,085,555	7,442,488	52.57	356,933	5.04
Permissive Motor Vehicle Tax	102,010	110,565	0.78	8,555	8.39
Charges for Services	162,391	189,297	1.34	26,906	16.57
Licenses, Permits and Fees	159,930	203,395	1.44	43,465	27.18
Fines and Forfeitures	442,106	502,007	3.55	59,901	13.55
Intergovernmental	3,726,586	3,745,415	26.45	18,829	0.51
Special Assessments	5,667	6,040	0.04	373	6.58
Interest	445,723	606,982	4.29	161,259	36.18
Rentals	51,206	1,960	0.01	(49,246)	(96.17)
Donations	0	3,500	0.02	3,500	100.00
Other	590,857	489,211	3.46	(101,646)	(17.20)
<b>Total Revenues</b>	<b>\$13,617,679</b>	<b>\$14,157,738</b>	<b>100.00%</b>	<b>\$540,059</b>	<b>3.97%</b>

Property taxes increased by \$11,230 or 1.33 percent due to new construction of business in the City. Income tax revenues, the most significant source of revenues to the General Fund, has increased by \$356,933 or 5.04 percent during 1999 due to residents receiving higher wages.

Charges for services increased \$26,906 or 16.57 percent due to increases in building inspections and other services provided by the service department.

Licenses, Permits and Fees increased \$43,465 or 27.18 percent due to more permits issued during 1999.

Fines and Forfeitures increased \$59,901 or 13.55 percent due to an increase in civil and criminal court fines.

Interest increased by \$161,259 or 36.18 percent due to additional monies available to invest in 1999.

Rentals decreased by \$49,246 or 96.17 percent due to the City not having as much space to rent out in 1999 as they did in 1998.

Donations increased \$3,500 or 100 percent due to a one time donation received in 1999.

Other revenues decreased \$101,646 or 17.20 percent due to the City receiving a large worker's compensation refund in 1998.

The following summary compares expenditures for general governmental functions which include the general, special revenue, debt service and capital projects funds:

Expenditures	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<b>Current:</b>					
General Government	\$1,996,280	\$2,233,295	13.11 %	\$237,015	11.87%
Security of Persons and Property	5,648,608	6,162,525	36.17	513,917	9.10
Public Health	558,283	628,658	3.69	70,375	12.61
Transportation	1,108,460	1,086,631	6.38	(21,829)	(1.97)
Community Environment	810,918	1,317,988	7.73	507,070	62.53
Basic Utility Services	42,045	50,222	0.30	8,177	19.45
Leisure Time Activities	468,233	503,413	2.95	35,180	7.51
Capital Outlay	2,762,005	2,553,198	14.98	(208,807)	(7.56)
<b>Debt Service:</b>					
Principal Retirement	2,774,556	2,297,268	13.48	(477,288)	(17.20)
Interest and Fiscal Charges	192,591	206,558	1.11	13,967	7.25
<b>Total Expenditures</b>	<b>\$16,361,979</b>	<b>\$17,039,756</b>	<b>100.00 %</b>	<b>\$677,777</b>	<b>4.14%</b>

General government expenditures increased by \$237,015 or 11.87 percent due to land and equipment acquisition.

Public health expenditures increased by \$70,375 or 12.61 percent due to an increase in the types of services provided to the City.

Community environment expenditures increased by \$507,070 or 62.53 percent due to more grant monies being available to spend.

Basic utility services expenditures increased by \$8,177 or 19.45 percent due to the hiring of an additional employee.

Debt service principal retirement decreased by \$477,288 or 17.20 due to the capital lease being paid off in 1998 and less note payments. Interest and fiscal charges increased by \$13,967 or 7.25 percent because the City issued new notes during the year and the first interest payments were due during 1999.

**General Fund Balance** - The general fund balance decreased from \$4,010,443 in 1998 to \$3,080,869 in 1999. This decrease of \$929,574 represents a 23.18 percent decrease over the prior year due primarily to a large amount of transfers out for debt service in 1999.

**Financial Highlights - Enterprise Funds** - The enterprise funds operated by the City consist of a water and a sewer fund. Operating revenues in the Water fund totaled \$4,117,212 with depreciation expense of \$494,684 a net income of \$493,627 and retained earnings deficit of \$28,002 at December 31, 1999. The Sewer fund had operating revenues of \$3,278,269 with depreciation expense of \$931,361 a net loss of \$89,389 and retained earnings of \$4,682,018 at December 31, 1999.

**Financial Highlights - Internal Service Fund** - The Internal Service Fund is for self-insurance. This fund accounts for the revenues and expenses related to the provision of employee health benefits. During 1999, the retained earnings in the self-funded insurance fund plan decreased from \$201,959 at December 31, 1998 to \$103,563 at December 31, 1999.

**Financial Highlights - Fiduciary Funds** - The agency funds of the City consist of the Municipal Court and Carnation Cable funds. The agency funds had assets totaling \$76,061 at December 31, 1999.

## **Debt Administration**

At the end of 1998, the gross indebtedness of the City was \$30,842,000. At the end of 1999, the gross indebtedness was \$31,805,400. The overall debt margin within the overall limitation was \$20,973,191. With continued prudent management on the part of Council and the Administration, the City should be able to meet its capital needs in the foreseeable future.

The City continues to have an Aa2 Rating from Moody's Investor's Service. The most recent rating was received in 1998. The City has \$1,660,000 of outstanding general obligation bonds, \$700,000 of outstanding special assessment bonds and \$1,830,000 of outstanding long-term notes at December 31, 1999. The net general bonded debt per capita was \$65.71. All bonds of the City are backed by its full faith and credit.

The City has \$23,642,914 (net of discount and accounting loss) of outstanding refunding revenue bonds and \$575,000 of outstanding general obligation bonds in the enterprise funds at December 31, 1999.

## **Cash Management**

The City adheres strictly to the regulations set forth in the Ohio Revised Code to ensure the safety of its investments. All deposits are made under contracts with local banking institutions and with the State Treasurer's Investment Pool (STAROhio).

A majority of the City's deposits are collateralized by pooled collateral. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of the public funds on deposit. The collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

## **Risk Management**

The City carries general insurance through Love Insurance Agency. In 1999, insurance premiums were \$123,213.

The City carries a \$3,000,000/\$5,000,000 comprehensive general liability. The City also carries a \$3,000,000/\$4,000,000 law enforcement liability insurance policy and wrongful acts policy, each with a \$5,000 deductible. Other coverage carried by the City includes automobile, bond, crime, property, inland marine, fire vehicle replacement cost and electronic data processing.

The City pays the Ohio Bureau of Workers' Compensation System (OBWC) a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The City has elected to provide health care coverage to its employees through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The City purchases stop-loss coverage of \$50,000 per employee. A third party administrator, Anthem Benefits Administrators, reviews all claims which are then paid by the City. The advantages of the self-insurance arrangement include the City holding the reserves and earning interest on them. Control of the Plan rests with the City.

## **Fixed Assets**

The general fixed assets of the City include all City-owned land and improvements, buildings, equipment and machinery, vehicles and construction in progress used in the performance of general government functions. The general fixed assets exclude fixed assets of the enterprise funds. At December 31, 1999, the general fixed assets of the City totaled \$10,414,158, valued at cost or estimated historical cost.

## **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to a governmental unit that publishes an easily readable and efficiently organized Comprehensive Annual Financial Report which conforms to program standards. Such reports must satisfy both generally accepted accounting principals and applicable legal requirements. Because we believe our report conforms to the requirements and standards of the Certificate of Achievement Program, we are submitting the 1999 Comprehensive Annual Financial Report to the GFOA for consideration.

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

## **Independent Audit**

The financial records, books of accounts and transactions of the City of Alliance, Ohio, for the year ended December 31, 1999, have been audited by the Auditor of State Jim Petro's Office. The Auditor's opinion has been included in this report.

## **Acknowledgments**

The City would like to express its appreciation to the Local Government Services Division of Auditor of State Jim Petro's office for their assistance with the preparation of this Comprehensive Annual Financial Report.

Further appreciation and gratitude is expressed to my staff and other City and County departments who assisted in the completion of this report.

In addition, I would like to thank the Administration and Council for their continued support, which has enabled the City to upgrade its Accounting Information Systems to provide the citizens of Alliance with the fiscal accountability they deserve.

Respectfully submitted,



Andrei A. Dordea, CPA  
City Auditor

City of Alliance, Ohio  
 City Officials  
 December 31, 1999

Mayor .....	Judy Carr
President of Council .....	John Benincasa
Councilman-Ward I .....	Curvis F. Rhyne
Councilman-Ward II .....	Phyllis Phillips
Councilman-Ward III .....	John Blaser
Councilman-Ward IV .....	Alexander Zumbar
Council-at-Large .....	Dean Ashbrook
Council-at-Large .....	Michael Ogline
Council-at-Large .....	Mark Roller
Clerk of Council .....	Ronald Russell
Law Director .....	Andrew Zumbar
Judge .....	Robert G. Lavery
Clerk of Court .....	JoAnne Burr
Civil Service .....	Edward Mathie

**Finance**

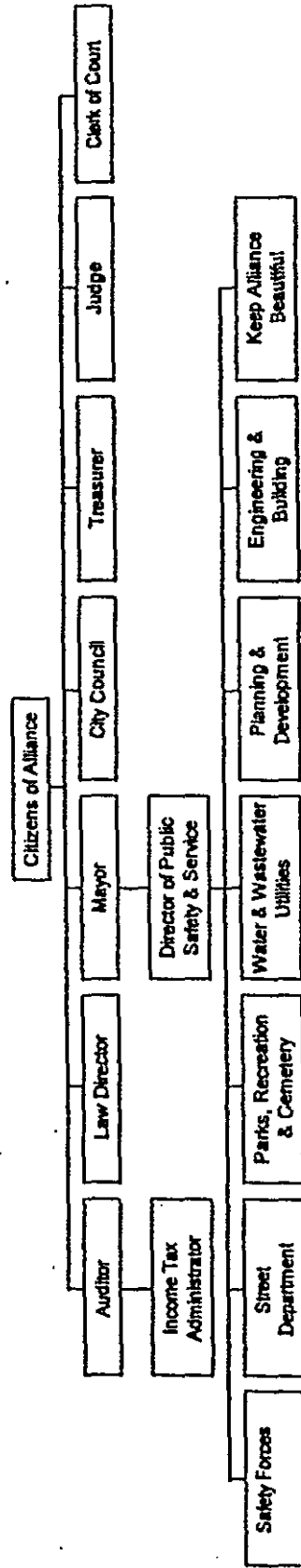
Auditor .....	Andrei Dordea
Treasurer .....	Alex Robertson
Income Tax Administrator .....	Ron Crosser

**Public Safety and Service**

Director of Public Safety & Service .....	James Bingham
Fire Chief .....	Jack Weaver
Police Chief .....	Lawrence Dordea
Director of Parks, Cemetery & Public Lands .....	Larry Brown
Director of Recreation .....	Kimberly Cox
Water Plant .....	Vacant
Wastewater Plant .....	Joe Amabeli
Water & Wastewater Distribution .....	Michael Dreger
Utility Billing & Collection .....	Larry Wright
Health & Human Services .....	Randy Flint
Keep Alliance Beautiful .....	Mona Henderson
Planning & Development .....	Robert Sanderson
Senior Citizens Center .....	Dolly Rovder
Street Department .....	Jeff Porter
Engineering Department .....	Victoria McCauley

# City of Alliance, Ohio

## Organizational Chart





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*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](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

City of Alliance  
Stark County  
504 East Main Street  
Alliance, Ohio 44601

To the Members of City Council:

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

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

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

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

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

City of Alliance  
Stark County  
Report of Independent Accountants  
Page 2

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

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

**Jim Petro**  
Auditor of State

June 6, 2000

*General Purpose*  
*Financial Statements*

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,929,814	\$2,735,579	\$124,078	\$5,556,533
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	1,855,883	170,480	0	234,943
Accounts	24,864	1,092	0	0
Interfund	72,946	0	0	0
Due from Other Funds	6,889	0	0	0
Special Assessments	381,643	0	1,074,953	138,642
Intergovernmental	271,389	95,806	0	0
Loans	0	1,931,620	0	0
Materials and Supplies Inventory	54,588	0	0	0
Deferred Charges	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
<b>Other Debits</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$4,598,016</b>	<b>\$4,934,577</b>	<b>\$1,199,031</b>	<b>\$5,930,118</b>

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	
\$2,776,048	\$268,674	\$652	\$0	\$0	\$13,391,378
0	0	75,409	0	0	75,409
0	0	0	0	0	2,261,306
1,020,373	119,789	0	0	0	1,166,118
0	0	0	0	0	72,946
0	0	0	0	0	6,889
0	0	0	0	0	1,595,238
0	0	0	0	0	367,195
0	0	0	0	0	1,931,620
335,872	0	0	0	0	390,460
328,078	0	0	0	0	328,078
1,427,338	0	0	0	0	1,427,338
1,933,563	0	0	0	0	1,933,563
27,972,457	0	0	10,414,158	0	38,386,615
0	0	0	0	124,078	124,078
0	0	0	0	5,606,837	5,606,837
0	0	0	0	700,000	700,000
<u>\$35,793,729</u>	<u>\$388,463</u>	<u>\$76,061</u>	<u>\$10,414,158</u>	<u>\$6,430,915</u>	<u>\$69,765,068</u>

(continued)

City of Alliance, Ohio  
 Combined Balance Sheet  
 All Fund Types and Account Groups (continued)  
 December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities, Fund Equity and Other Credits</b>				
<b>Liabilities</b>				
Accounts Payable	\$91,515	\$38,015	\$0	\$10,922
Contracts Payable	0	5,903	0	92,457
Accrued Wages	105,626	11,767	0	0
Compensated Absences Payable	44,129	659	0	0
Interfund Payable	0	70,787	0	2,159
Due to Other Funds	0	1,489	0	0
Intergovernmental Payable	130,144	24,766	0	0
Deferred Revenue	1,145,733	155,800	1,074,953	138,642
Undistributed Assets	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Claims Payable	0	0	0	0
Police and Fireman's Liability	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Revenue Bonds Payable (net of unamortized discount and accounting loss)	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
<b>Total Liabilities</b>	<b>1,517,147</b>	<b>309,186</b>	<b>1,074,953</b>	<b>244,180</b>
<b>Fund Equity and Other Credits</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Reserved:				
Replacement and Improvement	0	0	0	0
Operation and Maintenance	0	0	0	0
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	84,062	191,693	0	421,606
Reserved for Inventory	54,588	0	0	0
Reserved for Loans Receivable	0	1,931,620	0	0
Unreserved, Undesignated	2,942,219	2,502,078	124,078	5,264,332
<b>Total Fund Equity and Other Credits</b>	<b>3,080,869</b>	<b>4,625,391</b>	<b>124,078</b>	<b>5,685,938</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$4,598,016</b>	<b>\$4,934,577</b>	<b>\$1,199,031</b>	<b>\$5,930,118</b>

See accompanying notes to the general purpose financial statements



Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	
\$65,359	\$675	\$0	\$0	\$0	\$206,486
0	0	0	0	0	98,360
44,280	0	0	0	0	161,673
563,356	0	0	0	1,471,216	2,079,360
0	0	0	0	0	72,946
5,400	0	0	0	0	6,889
143,416	0	0	0	329,474	627,800
0	0	0	0	0	2,515,128
0	0	76,061	0	0	76,061
176,906	0	0	0	0	176,906
0	0	0	0	1,830,000	1,830,000
0	284,225	0	0	0	284,225
0	0	0	0	440,225	440,225
575,000	0	0	0	1,660,000	2,235,000
23,642,914	0	0	0	0	23,642,914
0	0	0	0	700,000	700,000
<u>25,216,631</u>	<u>284,900</u>	<u>76,061</u>	<u>0</u>	<u>6,430,915</u>	<u>35,153,973</u>
0	0	0	10,414,158	0	10,414,158
5,923,082	0	0	0	0	5,923,082
532,400	0	0	0	0	532,400
894,938	0	0	0	0	894,938
3,226,678	0	0	0	0	3,226,678
0	0	0	0	0	697,361
0	0	0	0	0	54,588
0	0	0	0	0	1,931,620
0	103,563	0	0	0	10,936,270
<u>10,577,098</u>	<u>103,563</u>	<u>0</u>	<u>10,414,158</u>	<u>0</u>	<u>34,611,095</u>
<u>\$35,793,729</u>	<u>\$388,463</u>	<u>\$76,061</u>	<u>\$10,414,158</u>	<u>\$6,430,915</u>	<u>\$69,765,068</u>

City of Alliance, Ohio  
 Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999

	Governmental	
	General	Special Revenue
<b>Revenues</b>		
Property and Other Taxes	\$726,080	\$130,798
Municipal Income Tax	6,160,316	0
Permissive Motor Vehicle License Tax	0	110,565
Charges for Services	189,297	0
Licenses, Permits and Fees	146,591	56,804
Fines and Forfeitures	452,978	49,029
Intergovernmental	1,552,126	1,980,200
Special Assessments	5,318	0
Interest	223,248	222,598
Rentals	1,960	0
Donations	2,500	0
Other	314,780	89,250
<b>Total Revenues</b>	<b>9,775,194</b>	<b>2,639,244</b>
<b>Expenditures</b>		
Current:		
General Government	2,153,411	79,884
Security of Persons and Property	5,293,124	869,401
Public Health Services	334,104	294,554
Transportation	274,218	812,413
Community Environment	74,637	1,243,351
Basic Utility Services	50,222	0
Leisure Time Activities	503,413	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	5,268
Interest and Fiscal Charges	0	18,878
<b>Total Expenditures</b>	<b>8,683,129</b>	<b>3,323,749</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>1,092,065</b>	<b>(684,505)</b>
<b>Other Financing Sources (Uses)</b>		
Proceeds of Bonds	0	0
Proceeds of Notes	0	0
Sale of Fixed Assets	0	0
Operating Transfers In	0	612,639
Operating Transfers Out	(2,025,468)	(50,060)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,025,468)</b>	<b>562,579</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(933,403)</b>	<b>(121,926)</b>
<b>Fund Balances Beginning of Year</b>	<b>4,010,443</b>	<b>4,747,317</b>
Increase in Reserve for Inventory	3,829	0
<b>Fund Balances End of Year</b>	<b>\$3,080,869</b>	<b>\$4,625,391</b>

See accompanying notes to the general purpose financial statements

Fund Types		Totals (Memorandum Only)
Debt Service	Capital Projects	
\$0	\$0	\$856,878
0	1,282,172	7,442,488
0	0	110,565
0	0	189,297
0	0	203,395
0	0	502,007
0	213,089	3,745,415
0	722	6,040
0	161,136	606,982
0	0	1,960
0	1,000	3,500
62,323	22,858	489,211
<u>62,323</u>	<u>1,680,977</u>	<u>14,157,738</u>
0	0	2,233,295
0	0	6,162,525
0	0	628,658
0	0	1,086,631
0	0	1,317,988
0	0	50,222
0	0	503,413
0	2,553,198	2,553,198
2,292,000	0	2,297,268
187,680	0	206,558
<u>2,479,680</u>	<u>2,553,198</u>	<u>17,039,756</u>
<u>(2,417,357)</u>	<u>(872,221)</u>	<u>(2,882,018)</u>
690,000	10,000	700,000
630,000	1,200,000	1,830,000
0	4,176,835	4,176,835
1,097,357	625,754	2,335,750
0	(320,222)	(2,395,750)
<u>2,417,357</u>	<u>5,692,367</u>	<u>6,646,835</u>
0	4,820,146	3,764,817
124,078	865,792	9,747,630
0	0	3,829
<u>\$124,078</u>	<u>\$5,685,938</u>	<u>\$13,516,276</u>

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

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$712,734	\$726,080	\$13,346
Municipal Income Tax	6,198,000	6,198,091	91
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	225,800	182,291	(43,509)
Licenses, Permits and Fees	61,800	146,591	84,791
Fines and Forfeitures	402,000	452,978	50,978
Intergovernmental	1,610,167	1,908,334	298,167
Special Assessments	5,000	5,318	318
Interest	150,000	223,248	73,248
Rentals	1,600	1,960	360
Donations	0	2,500	2,500
Other	190,200	314,780	124,580
<b>Total Revenues</b>	<b>9,557,301</b>	<b>10,162,171</b>	<b>604,870</b>
<b>Expenditures</b>			
<b>Current:</b>			
General Government	2,384,046	2,260,825	123,221
Security of Persons and Property	5,462,799	5,453,084	9,715
Public Health Services	351,590	349,463	2,127
Transportation	287,523	284,977	2,546
Community Environment	76,313	74,110	2,203
Basic Utility Services	52,753	50,514	2,239
Leisure Time Activities	514,542	505,475	9,067
Capital Outlay	0	0	0
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>9,129,566</b>	<b>8,978,448</b>	<b>151,118</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>427,735</b>	<b>1,183,723</b>	<b>755,988</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(2,300,296)	(2,025,468)	274,828
<b>Total Other Financing Sources (Uses)</b>	<b>(2,300,296)</b>	<b>(2,025,468)</b>	<b>274,828</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(1,872,561)</b>	<b>(841,745)</b>	<b>1,030,816</b>
<b>Fund Balances Beginning of Year</b>	<b>2,505,190</b>	<b>2,505,190</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>143,672</b>	<b>143,672</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$776,301</b>	<b>\$1,807,117</b>	<b>\$1,030,816</b>

Special Revenue Funds			Debt Service Fund		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$126,732	\$130,798	\$4,066	\$0	\$0	\$0
0	0	0	0	0	0
101,000	103,585	2,585	0	0	0
0	0	0	0	0	0
48,993	56,804	7,811	0	0	0
38,500	49,029	10,529	0	0	0
3,706,606	1,968,134	(1,738,472)	0	0	0
0	0	0	0	0	0
231,225	247,813	16,588	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
333,100	336,220	3,120	0	62,323	62,323
4,586,156	2,892,383	(1,693,773)	0	62,323	62,323
112,459	81,290	31,169	0	0	0
1,006,842	904,762	102,080	0	0	0
313,386	294,830	18,556	0	0	0
883,967	853,236	30,731	0	0	0
3,413,168	1,426,396	1,986,772	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	3,287,000	3,287,000	0
0	0	0	1,515,120	1,441,762	73,358
5,729,822	3,560,514	2,169,308	4,802,120	4,728,762	73,358
(1,143,666)	(668,131)	475,535	(4,802,120)	(4,666,439)	135,681
0	0	0	0	690,000	690,000
0	0	0	2,127,000	630,000	(1,497,000)
0	0	0	0	0	0
779,000	612,639	(166,361)	2,675,000	3,346,439	671,439
(574,825)	(50,060)	524,765	0	0	0
204,175	562,579	358,404	4,802,000	4,666,439	(135,561)
(939,491)	(105,552)	833,939	(120)	0	120
1,998,413	1,998,413	0	124,078	124,078	0
613,143	613,143	0	0	0	0
\$1,672,065	\$2,506,004	\$833,939	\$123,958	\$124,078	\$120

(continued)

City of Alliance, Ohio  
 Combined Statement of Revenues, Expenditures and Changes  
 In Fund Balances - Budget (Non-GAAP Basis) and Actual  
 All Governmental Fund Types (continued)  
 For the Year Ended December 31, 1999

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	1,230,190	1,290,300	60,110
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	694,367	213,089	(481,278)
Special Assessments	2,000	722	(1,278)
Interest	3,000	161,136	158,136
Rentals	0	0	0
Donations	0	1,000	1,000
Other	22,368	22,858	490
<b>Total Revenues</b>	<b>1,951,925</b>	<b>1,689,105</b>	<b>(262,820)</b>
<b>Expenditures</b>			
<b>Current:</b>			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Basic Utility Services	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	3,704,532	2,928,491	776,041
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>3,704,532</b>	<b>2,928,491</b>	<b>776,041</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,752,607)</b>	<b>(1,239,386)</b>	<b>513,221</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	10,000	10,000
Proceeds of Notes	1,600,000	1,200,000	(400,000)
Sale of Fixed Assets	0	4,176,835	4,176,835
Operating Transfers In	229,851	625,754	395,903
Operating Transfers Out	(521,204)	(320,222)	200,982
<b>Total Other Financing Sources (Uses)</b>	<b>1,308,647</b>	<b>5,692,367</b>	<b>4,383,720</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(443,960)</b>	<b>4,452,981</b>	<b>4,896,941</b>
<b>Fund Balances Beginning of Year</b>	<b>410,738</b>	<b>410,738</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>260,286</b>	<b>260,286</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$227,064</b>	<b>\$5,124,005</b>	<b>\$4,896,941</b>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$839,466	\$856,878	\$17,412
7,428,190	7,488,391	60,201
101,000	103,585	2,585
225,800	182,291	(43,509)
110,793	203,395	92,602
440,500	502,007	61,507
6,011,140	4,089,557	(1,921,583)
7,000	6,040	(960)
384,225	632,197	247,972
1,600	1,960	360
0	3,500	3,500
545,668	736,181	190,513
<u>16,095,382</u>	<u>14,805,982</u>	<u>(1,289,400)</u>
2,496,505	2,342,115	154,390
6,469,641	6,357,846	111,795
664,976	644,293	20,683
1,171,490	1,138,213	33,277
3,489,481	1,500,506	1,988,975
52,753	50,514	2,239
514,542	505,475	9,067
3,704,532	2,928,491	776,041
3,287,000	3,287,000	0
1,515,120	1,441,762	73,358
<u>23,366,040</u>	<u>20,196,215</u>	<u>3,169,825</u>
<u>(7,270,658)</u>	<u>(5,390,233)</u>	<u>1,880,425</u>
0	700,000	700,000
3,727,000	1,830,000	(1,897,000)
0	4,176,835	4,176,835
3,683,851	4,584,832	900,981
<u>(3,396,325)</u>	<u>(2,395,750)</u>	<u>1,000,575</u>
<u>4,014,526</u>	<u>8,895,917</u>	<u>4,881,391</u>
(3,256,132)	3,505,684	6,761,816
5,038,419	5,038,419	0
1,017,101	1,017,101	0
<u>\$2,799,388</u>	<u>\$9,561,204</u>	<u>\$6,761,816</u>

**City of Alliance, Ohio**  
**Combined Statement of Revenues, Expenses**  
**and Changes in Fund Equity**  
**All Proprietary Fund Types**  
**For the Year Ended December 31, 1999**

	Enterprise	Internal Service	Totals (Memorandum Only)
<b>Operating Revenues</b>			
Charges for Services	\$7,304,830	\$1,208,462	\$8,513,292
Other	90,651	1,914	92,565
<b>Total Operating Revenues</b>	<b>7,395,481</b>	<b>1,210,376</b>	<b>8,605,857</b>
<b>Operating Expenses</b>			
Salaries and Wages	2,202,646	0	2,202,646
Fringe Benefits	695,224	0	695,224
Contractual Services	686,776	121,401	808,177
Claims	0	1,189,995	1,189,995
Materials and Supplies	852,672	0	852,672
Other	37,903	0	37,903
Depreciation	1,426,045	0	1,426,045
<b>Total Operating Expenses</b>	<b>5,901,266</b>	<b>1,311,396</b>	<b>7,212,662</b>
<b>Operating Income (Loss)</b>	<b>1,494,215</b>	<b>(101,020)</b>	<b>1,393,195</b>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	278,554	2,624	281,178
Interest and Fiscal Charges	(1,428,531)	0	(1,428,531)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,149,977)</b>	<b>2,624</b>	<b>(1,147,353)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>344,238</b>	<b>(98,396)</b>	<b>245,842</b>
Operating Transfers In	60,000	0	60,000
<b>Net Income (Loss)</b>	<b>404,238</b>	<b>(98,396)</b>	<b>305,842</b>
<b>Retained Earnings Beginning of Year</b>	<b>4,249,778</b>	<b>201,959</b>	<b>4,451,737</b>
<b>Retained Earnings End of Year</b>	<b>4,654,016</b>	<b>103,563</b>	<b>4,757,579</b>
<b>Contributed Capital Beginning of Year</b>	<b>5,357,301</b>	<b>0</b>	<b>5,357,301</b>
<b>Contributions During the Year:</b>			
Municipal Income Tax	303,600	0	303,600
Capital Grants	262,181	0	262,181
<b>Contributed Capital End of Year</b>	<b>5,923,082</b>	<b>0</b>	<b>5,923,082</b>
<b>Total Fund Equity End of Year</b>	<b>\$10,577,098</b>	<b>\$103,563</b>	<b>\$10,680,661</b>

See accompanying notes to the general purpose financial statements



**City of Alliance, Ohio**  
*Combined Statement of Revenues, Expenses and Changes  
in Fund Equity - Budget (Non-GAAP Basis) and Actual  
All Proprietary Fund Types  
For the Year Ended December 31, 1999*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Municipal Income Tax	\$289,000	\$303,600	\$14,600
Charges for Services	6,624,000	7,213,090	589,090
Capital Grants	563,884	262,181	(301,703)
Interest	125,100	194,835	69,735
Other	123,000	90,651	(32,349)
<i>Total Revenues</i>	<u>7,724,984</u>	<u>8,064,357</u>	<u>339,373</u>
<b>Expenses</b>			
Salaries and Wages	2,351,605	2,265,001	86,604
Fringe Benefits	730,242	712,650	17,592
Contractual Services	727,286	697,153	30,133
Claims	0	0	0
Materials and Supplies	1,115,350	1,014,724	100,626
Capital Outlay	1,432,921	306,776	1,126,145
Other	47,725	41,349	6,376
<i>Total Expenses</i>	<u>6,405,129</u>	<u>5,037,653</u>	<u>1,367,476</u>
<i>Excess of Revenues Over (Under) Expenses</i>	1,319,855	3,026,704	1,706,849
Operating Transfers In	60,300	60,000	(300)
Operating Transfers Out	(2,446,159)	(2,249,082)	197,077
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(1,066,004)	837,622	1,903,626
<i>Fund Equity Beginning of Year</i>	3,073,296	3,073,296	0
Prior Year Encumbrances Appropriated	91,202	91,202	0
<i>Fund Equity End of Year</i>	<u>\$2,098,494</u>	<u>\$4,002,120</u>	<u>\$1,903,626</u>

(continued)

**City of Alliance, Ohio**  
**Combined Statement of Revenues, Expenses and Changes**  
**in Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**All Proprietary Fund Types (continued)**  
**For the Year Ended December 31, 1999**

	Internal Service Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$0	\$0	\$0
Charges for Services	1,118,000	1,088,673	(29,327)
Grants	0	0	0
Interest	2,000	2,624	624
Other	0	1,914	1,914
<b>Total Revenues</b>	<b>1,120,000</b>	<b>1,093,211</b>	<b>(26,789)</b>
<b>Expenses</b>			
Salaries and Wages	0	0	0
Fringe Benefits	0	0	0
Contractual Services	155,000	120,726	34,274
Claims	1,080,000	1,151,354	(71,354)
Materials and Supplies	0	0	0
Capital Outlay	0	0	0
Other	0	0	0
<b>Total Expenses</b>	<b>1,235,000</b>	<b>1,272,080</b>	<b>(37,080)</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(115,000)</b>	<b>(178,869)</b>	<b>(63,869)</b>
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>Excess of Revenues Over (Under) Expenses and Operating Transfers</b>	<b>(115,000)</b>	<b>(178,869)</b>	<b>(63,869)</b>
<b>Fund Equity Beginning of Year</b>	<b>447,543</b>	<b>447,543</b>	<b>0</b>
Prior Year Encumbrances Appropriated	0	0	0
<b>Fund Equity End of Year</b>	<b>\$332,543</b>	<b>\$268,674</b>	<b>(\$63,869)</b>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$289,000	\$303,600	\$14,600
7,742,000	8,301,763	559,763
563,884	262,181	(301,703)
127,100	197,459	70,359
123,000	92,565	(30,435)
<u>8,844,984</u>	<u>9,157,568</u>	<u>312,584</u>
2,351,605	2,265,001	86,604
730,242	712,650	17,592
882,286	817,879	64,407
1,080,000	1,151,354	(71,354)
1,115,350	1,014,724	100,626
1,432,921	306,776	1,126,145
47,725	41,349	6,376
<u>7,640,129</u>	<u>6,309,733</u>	<u>1,330,396</u>
1,204,855	2,847,835	1,642,980
60,300	60,000	(300)
<u>(2,446,159)</u>	<u>(2,249,082)</u>	<u>197,077</u>
(1,181,004)	658,753	1,839,757
3,520,839	3,520,839	0
91,202	91,202	0
<u>\$2,431,037</u>	<u>\$4,270,794</u>	<u>\$1,839,757</u>

City of Alliance, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types  
 For the Year Ended December 31, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)
<b><i>Increase (Decrease) In Cash and Cash Equivalents</i></b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$7,213,090	\$0	\$7,213,090
Cash Payments from Quasi-External Transactions with Other Funds	0	1,088,673	1,088,673
Cash Payments to Suppliers for Good and Services	(961,781)	0	(961,781)
Cash Payments for Claims	0	(1,151,354)	(1,151,354)
Cash Payments for Employee Services and Benefits	(2,970,824)	0	(2,970,824)
Cash Payments for Contractual Services	(674,013)	(120,726)	(794,739)
Other Revenue	90,651	1,914	92,565
Other Expenses	(38,479)	0	(38,479)
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<b>2,658,644</b>	<b>(181,493)</b>	<b>2,477,151</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfer In	60,000	0	60,000
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of Capital Assets	(191,290)	0	(191,290)
Municipal Income Tax	303,600	0	303,600
Capital Grants	262,181	0	262,181
Principal Paid on Sewer General Obligation Bonds	(100,000)	0	(100,000)
Interest Paid on Sewer General Obligation Bonds	(63,340)	0	(63,340)
Principal Paid on Water Revenue Bonds	(590,000)	0	(590,000)
Interest Paid on Water Revenue Bonds	(1,017,893)	0	(1,017,893)
Principal Paid on Sewer Revenue Bonds	(305,000)	0	(305,000)
Interest Paid on Sewer Revenue Bonds	(259,976)	0	(259,976)
<b><i>Net Cash Used for Capital and Related Financing Activities</i></b>	<b>(1,961,718)</b>	<b>0</b>	<b>(1,961,718)</b>
<b>Cash Flows from Investing Activities</b>			
Interest	278,554	2,624	281,178
<b><i>Net Increase (Decrease) In Cash and Cash Equivalents</i></b>	<b>1,035,480</b>	<b>(178,869)</b>	<b>856,611</b>
<b><i>Cash and Cash Equivalents Beginning of Year</i></b>	<b>5,101,469</b>	<b>447,543</b>	<b>5,549,012</b>
<b><i>Cash and Cash Equivalents End of Year</i></b>	<b>\$6,136,949</b>	<b>\$268,674</b>	<b>\$6,405,623</b>

(continued)

City of Alliance, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types (continued)  
 For the Year Ended December 31, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	\$1,494,215	(\$101,020)	\$1,393,195
<b>Adjustments:</b>			
Depreciation	1,426,045	0	1,426,045
<b>(Increase)/Decrease in Assets:</b>			
Accounts Receivable	(91,740)	(119,789)	(211,529)
Materials and Supplies Inventory	(38,568)	0	(38,568)
<b>Increase/(Decrease) in Liabilities:</b>			
Accounts Payable	18,043	675	18,718
Contracts Payable	(87,507)	0	(87,507)
Accrued Wages	(68,380)	0	(68,380)
Compensated Absences Payable	6,025	0	6,025
Intergovernmental Payable	(2,812)	0	(2,812)
Due to Other Funds	3,323	0	3,323
Claims Payable	0	38,641	38,641
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$2,658,644</b>	<b>(\$181,493)</b>	<b>\$2,477,151</b>

See accompanying notes to the general purpose financial statements

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**Note 1 - Description of the City and Reporting Entity**

The City of Alliance (the "City") is a statutory municipal corporation, incorporated under the laws of the State of Ohio. The City operates under a part-time Council and full-time Mayor form of government. The Mayor, Council, Auditor, Treasurer, Judge, Clerk of Court, and the Law Director are elected.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the City are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Alliance, this includes police and fire protection, parks and recreation, planning, zoning, street maintenance and repair, municipal court and general administrative services.

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 that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes. The City has no component units.

The City is associated with the Stark County Council of Governments, the Stark County Regional Planning Commission, and the Stark Area Regional Transit Authority, which are defined as jointly governed organizations. The City does not have any financial interest in or responsibility for these organizations (See Note 16).

The City is also associated with the Alliance Area Development Foundation (Foundation). The Foundation is a not-for-profit corporation. The board of trustees consists of contributing trustees and elected trustees. The contributing trustees select the elected trustees. In 1999, the Mayor was an elected trustee. The Foundation's goal is to retain companies, enhance company growth and capture new business for the Alliance area. The Foundation has been excluded from the reporting entity.

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the City's accounting policies are described below.

**A. Basis Of Presentation - Fund Accounting**

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

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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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 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 for major capital projects) that are legally restricted to expenditure for specified purposes.

***Debt Service Fund*** This fund is used to account for the accumulation of resources for, and the payment of, general 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).

***Proprietary Fund Types*** Proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The following are the City's proprietary fund types:

***Enterprise Funds*** These funds are used 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.

***Internal Service Fund*** This fund is used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

***Fiduciary Fund Types*** Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City only utilizes the agency fund type.

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

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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

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

**General Long-Term Obligations Account Group** This account group accounts for all unmatured long-term indebtedness of the City that is not a specific liability of proprietary funds.

***B. 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 are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. 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 fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type 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 financial statements. Basis of accounting relates to the timing of the measurements made.

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, State-levied locally shared taxes (including gasoline taxes, motor vehicle licence fees, and local government assistance), fines and forfeitures and income tax withheld by employers. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until received.

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



**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, if measurable. 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 types. 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.

**C. Budgetary Data**

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 the appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. 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 year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**Estimated Resources** The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual 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 statement reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

**Appropriations** A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund, department and object level. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations may 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.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**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 level adopted by Council. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported 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 appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

**D. Cash and Cash Equivalents**

To improve cash management, cash received by the City is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the City records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the combined balance sheet.

During 1999 investments were limited to repurchase agreements, certificates of deposit, U.S. Treasury Bonds and STAROhio. The City also invests in Firststar Bank Cash Management Fund, which is a money market mutual fund.

Except for non-participating investment contracts, investments are reported at fair value which is based on quoted market prices. The mutual fund is reported at fair value which is determined by the fund's December 31, 1999 share price. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

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, 1999.

Investment procedures are restricted by provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$223,248 which includes \$197,646 assigned from other City funds.

The City has segregated bank accounts for monies held separate from the City central bank account. These 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.

The City utilizes a fiscal agent to hold monies set aside for current and future debt service payments under provisions of the bond indenture. The balances in these accounts are presented on the combined balance sheet as "restricted assets: cash and cash equivalents with fiscal agent" and represent investments in the Firststar Bank Cash Management Fund.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with an original maturity of three months or less at

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months not purchased from the pool are reported as investments.

***E. Interfund Assets and Liabilities***

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

***F. Inventory***

Inventories of governmental funds are stated at cost while the inventory of the proprietary fund is stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The costs of inventory items are recorded as expenditures in the governmental fund types when 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 fund which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

***G. Intergovernmental Revenues***

In governmental funds, grants awarded on a non-reimbursement basis, shared revenues and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursable grants are recorded as receivables and revenues when the related expenditures are made.

***H. Restricted Assets***

Restricted assets in the enterprise funds include cash and cash equivalents set aside to satisfy bond indenture requirements for construction, current and future debt payments and the replacement of fixed assets originally acquired with bond proceeds.

***I. Bond Issuance Costs, Bond Discount and Accounting Loss***

Bond issuance costs for proprietary fund types are reported as deferred charges and amortized over the term of the bonds. The bond discount and the accounting loss resulting from the advance refunding (the difference between the reacquisition price and the net carrying amount of the debt) is also amortized over the life of the refunding bonds. Bonds are reported net of the unamortized loss. All items are amortized using the straight-line method since the results are not significantly different from the effective interest method.

***J. 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 the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds, including the infrastructure fixed assets such as sewer and water lines and drains, are capitalized in the respective funds.

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost when no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The City maintains a capitalization threshold of \$500.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized. Improvements to fund fixed assets are capitalized and depreciated over the remaining 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 government.

Assets in the general fixed assets account group are not depreciated. Depreciation of proprietary fund fixed assets is computed using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Buildings	20 - 40 years
Equipment	10 - 40 years
Vehicles	5 years
Water and Sewer Lines	20 - 60 years

Interest is capitalized on enterprise funds assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, interest costs capitalized on construction projects in the enterprise funds were not material.

***K. Compensated Absences***

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

Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that the benefits will result in termination payments. The liability is an estimate based on the City's past experience of making termination payments.

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

***L. Fund Equity***

Reserves for retained earnings represent those portions of fund equity not available for appropriation or legally segregated for a specific future use. Retained earnings in the enterprise funds have been reserved for replacement and operations which represent monies set aside to satisfy bond indenture requirements.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Contributed capital also includes income taxes for capital improvements in the enterprise funds. Fund balance reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Fund balances are reserved for encumbrances, inventory and loans receivable.

Because the City had not prepared financial statements in accordance with generally accepted accounting principles prior to 1996, the amount of contributed capital prior to December 31, 1995, cannot be determined. Consequently, only those amounts that have been specifically identified have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary funds have been classified as retained earnings.

***M. 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 and as reductions 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.

***N. Accrued and Long-Term Obligations***

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds, regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are considered not to have been made with current available financial resources. Bonds, notes and the police and fire pension liability are recognized as a liability of the general long-term obligations account group until due.

Bond anticipation notes that are rolled over prior to the issuance of the financial statements and have a maturity date more than 12 months subsequent to the end of the fiscal year are reported in the general long-term obligations account group.

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

Under Ohio law, a debt retirement fund may be created and used for the payment of bond anticipation notes. Generally accepted accounting principles require the presentation of short-term note liability in the fund that received the note proceeds, with long-term obligations presented in the general long-term obligations account group. Principal and interest payments on matured general long-term obligations are reported in the debt service fund. To comply with GAAP reporting requirements, the City's debt retirement 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.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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***O. Estimates***

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

***P. Total Columns on General Purpose Financial Statements***

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

**Note 3 - Accountability and Compliance**

***A. Fund Deficits***

At December 31, 1999, the following funds had a deficit fund balance/retained earnings:

<u>Fund Name</u>	<u>Amount of Deficit</u>
Special Revenue Funds:	
Litter Control	\$10,001
HUD Grant	22,507
Taxi	22,004
Enterprise Fund:	
Water	28,002

The deficits in the special revenue funds are caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit in the water enterprise fund decreased from \$521,629 at December 31, 1998 to \$28,002 at December 31, 1999.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

**B. Legal Compliance**

Contrary to section 5705.41B, Ohio Revised Code, the following accounts had expenditures plus encumbrances in excess of appropriations:

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
<b>General Fund:</b>			
Security of Persons and Property			
Police			
Contractual Services	\$101,831	\$105,419	\$3,588
<b>Internal Service Fund:</b>			
Claims	1,080,000	1,151,354	71,354

Contrary to Ohio Revised Code section 5705.41 (D), certain contracts and orders were honored without the certification of the availability of funds, rather than being declared null and void.

The following funds had total appropriations in excess of estimated resources in violation of 5705.39, Ohio Revised Code:

Fund	Estimated Resources	Appropriations	Excess
<b>Special Revenue Funds</b>			
Court Security Grant	\$0	\$26,000	\$26,000
<b>Capital Project Funds</b>			
West State Street	146,000	296,000	150,000
Hospital Sale Capital	0	25,000	25,000
Jail Construction	0	25,000	25,000

**Note 4 - Budgetary Basis of Accounting**

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

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

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
For the Year Ended December 31, 1999

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 expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund types (GAAP).
4. For the proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. The City repays 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. The trustee account set up in accordance with the indenture agreements (GAAP) is not part of the entity for which the appropriated budget is adopted (budget).

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$933,403)	(\$121,926)	\$0	\$4,820,146
Revenue Accruals	386,977	253,139	0	8,128
Expenditure Accruals	(172,622)	(7,190)	0	57,235
Reclassification for Debt				
Transfers In	0	0	2,249,082	0
Principal Retirement	0	0	(995,000)	0
Interest and Fiscal Charges	0	0	(1,254,082)	0
Encumbrances	(122,697)	(229,575)	0	(432,528)
Budget Basis	<u>(\$841,745)</u>	<u>(\$105,552)</u>	<u>\$0</u>	<u>\$4,452,981</u>



**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

Net Income (Loss)/Excess of Revenues  
Over (Under) Expenses and Operating Transfers  
All Proprietary Fund Types

	Enterprise	Internal Service
GAAP Basis	\$404,238	(\$98,396)
Revenue Accruals	(175,459)	(119,789)
Capital Grants	262,181	0
Income Tax	303,600	0
Expense Accruals	16,843	39,316
Reclassification for Debt		
Interest and Fiscal Charges	1,254,082	0
Transfers Out for Debt	(2,249,082)	0
Non-Budgeted Activity	(12,270)	0
Capital Outlay	(191,290)	0
Depreciation Expense	1,426,045	0
Encumbrances	(201,266)	0
Budget Basis	\$837,622	(\$178,869)

**Note 5 - Deposits and Investments**

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

Active deposits are public deposits necessary to meet current demands on the City 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 of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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

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*Notes to the General Purpose Financial Statements*  
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Interim monies may be deposited or invested in the following securities :

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other 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 investments in securities described in this division are made only through eligible institutions; and,
6. The State Treasurer's investment pool (STAROhio).

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

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

*Cash on Hand* At year end, the City had \$4,530 in undeposited cash on hand which is included on the balance sheet of the City as part of "equity in pooled cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Fiscal Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

*Deposits* At year end, the carrying amount of the City's deposits was \$90,401 and the bank balance was \$693,793. Of the bank balance:

1. \$396,891 was covered by federal depository insurance; and

**City of Alliance, Ohio**  
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2. \$296,902 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

**Investments** The City's investments are required to be categorized to give an indication of the level of 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. STAROhio and money market mutual fund investments are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 1	Category 3	Fair Value
U. S. Treasury Bonds	\$2,983		\$2,983
Repurchase Agreement		\$2,637,347	2,637,347
STAROhio			12,158,864
Money Market Mutual Fund			1,933,563
<b>Total Investments</b>	<b>\$2,983</b>	<b>\$2,637,347</b>	<b>\$16,732,757</b>

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 "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

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

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$16,827,688	\$0
Cash on Hand	(4,530)	0
Investments of Cash		
Management Pool:		
U. S. Treasury Bonds	(2,983)	2,983
Repurchase Agreement	(2,637,347)	2,637,347
Money Market Mutual Fund	(1,933,563)	1,933,563
STAROhio	(12,158,864)	12,158,864
<b>GASB Statement No. 3</b>	<b>-\$90,401</b>	<b>\$16,732,757</b>

**Note 6 - Receivables**

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services), loans (community development block grant and urban development action monies loaned to local businesses and low to moderate income homeowners), intergovernmental receivables arising from grants, entitlements and shared revenues and special assessments. All receivables are deemed collectible in full.

**City of Alliance, Ohio**  
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**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Property tax revenue received during 1999 for real and public utility property taxes represents collections of 1998 taxes. Property tax payments received during 1999 for tangible personal property (other than public utility property) is for 1999 taxes.

1999 real property taxes are levied after October 1, 1999 on the assessed value as of January 1, 1999, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 1999 real property taxes are collected in and intended to finance 2000.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 1999 public utility property taxes become a lien December 31, 1998, are levied after October 1, 1999, and are collected in 2000 with real property taxes.

1999 tangible personal property taxes are levied after October 1, 1998, on the value as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 1999, was \$6.00 per 1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$188,647,670
Tangible Personal Property	45,873,190
Public Utility Property	13,664,980
Total	<u>\$248,185,840</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the county, including the City of Alliance. The County Auditor periodically remits to the City its portion of the taxes. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 1999. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimate at December 31, nor are they intended to finance 1999 operations. The receivable is offset by deferred revenue.

**B. Loans Receivable**

The special revenue funds reflect community development loans receivable in the amount of \$1,931,620. The loans receivable represent the principal owed to the City for Community Development Block Grants and Urban Development Action Grants. The loans bear interest at annual rates between five and six percent. The loans are to be repaid over periods ranging from two months to thirteen years.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**C. Intergovernmental**

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<b>General Fund</b>	
Local Government Revenue Assistance	\$105,136
Estate Tax	103,172
Local Government	62,804
Other	<u>277</u>
<b>Total General Fund</b>	<u>271,389</u>
<b>Special Revenue Funds</b>	
Street Maintenance and Repair Fund	88,621
State Highway Fund	<u>7,185</u>
<b>Total Special Revenue Funds</b>	<u>95,806</u>
<b>Total All Funds</b>	<u><u>\$367,195</u></u>

**D. Income Tax**

The City levies a municipal income tax of 1.75 percent 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 of 100 percent 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, as required. Corporations are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: 79 percent to the general fund, 10 percent to the capital improvements capital projects fund, seven percent to the street income tax construction capital projects fund, and four percent to the water enterprise fund.

**E. Special Assessments**

Special assessments include annually assessed demolition assessments and assessments for debt obligations. Demolition special assessments are levied against all property owners which benefit from the demolitions while special assessments for debt obligations are levied against specific property owners who primarily benefitted from the project.

The City's demolition assessments are billed by the County Auditor and collected by the County Treasurer. The County Auditor periodically remits these collections to the City. Special assessments collected in one calendar year are levied and certified in the preceding calendar year.

**City of Alliance, Ohio**  
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**Note 7 - Fixed Assets**

A summary of the enterprise fund fixed assets at December 31, 1999, follows:

Land	\$2,196,767
Buildings	9,684,933
Equipment	3,097,592
Vehicles	893,305
Water and Sewer Lines	<u>24,188,850</u>
<b>Total</b>	<b>40,061,447</b>
Less: Accumulated Depreciation	<u>(12,088,990)</u>
<b>Net Fixed Assets</b>	<b><u>\$27,972,457</u></b>

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deductions	Balance December 31, 1999
Land and Improvements	\$2,830,103	\$108,822	\$0	\$2,938,925
Buildings	2,165,738	25,237	0	2,190,975
Equipment and Machinery	2,827,115	421,945	83,899	3,165,161
Vehicles	1,930,446	167,080	45,525	2,052,001
	<u>9,753,402</u>	<u>723,084</u>	<u>129,424</u>	<u>10,347,062</u>
Construction in Progress	0	67,096	0	67,096
	<u>\$9,753,402</u>	<u>\$790,180</u>	<u>\$129,424</u>	<u>\$10,414,158</u>

**Note 8 - Risk Management**

**A. Liability Insurance**

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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years and there was no significant change in insurance coverage for the prior year. During 1999, the City contracted with Love Insurance Company for various types of insurance as follows:

Type of Coverage	Deductible	Limit - Occurrence	Limit - Aggregate
General Liability	None	\$3,000,000	\$5,000,000
Wrongful Acts	\$5,000	3,000,000	4,000,000
Law Enforcement	5,000	3,000,000	4,000,000
Automobile Liability	Various	None	3,000,000
Bond	None	None	50,000
Crime	None	None	10,000

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Type of Coverage	Deductible	Limit - Occurrence	Limit - Aggregate
Property	\$1,000	None	\$38,255,570
Inland Marine	250	None	1,869,156
Fire Vehicle Replacement Cost	250	None	1,019,000
Electronic Data Processing	None	None	422,072

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

***B. Health Insurance***

The City has elected to provide health care coverage to its employees through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The City purchases stop-loss coverage of \$50,000 per employee. A third party administrator, Anthem Benefits Administrators, reviews all claims which are then paid by the City.

The claims liability of \$284,225 reported in the self-insurance fund at December 31, 1999, is estimated by the third-party administrator and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues," which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in the fund's claims liability amount for the last three years follow:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1997	\$130,565	\$1,037,009	\$971,408	\$196,166
1998	196,166	936,615	887,197	245,584
1999	245,584	1,189,995	1,151,354	284,225

**City of Alliance, Ohio**  
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**Note 9 - Interfund Transactions**

Interfund balances at December 31, 1999, consist of the following individual fund receivables and payables:

	Interfund Receivable	Interfund Payable	Due from Other Funds	Due To Other Funds
<b>General Fund</b>	\$72,946	\$0	\$6,889	\$0
<b>Special Revenue Funds</b>				
Street Repairs and Maintenance	0	0	0	641
Motor Vehicle License	0	36,106	0	462
Litter Control	0	12,709	0	0
Health	0	2,000	0	0
Taxi	0	19,972	0	0
Cemetery	0	0	0	386
<i>Total Special Revenue Funds</i>	<u>0</u>	<u>70,787</u>	<u>0</u>	<u>1,489</u>
<b>Capital Projects Fund</b>				
High School Property	0	2,159	0	0
<b>Enterprise Funds</b>				
Water	0	0	0	2,992
Sewer	0	0	0	2,408
<i>Total Enterprise Funds</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,400</u>
<b>Total All Funds</b>	<u>\$72,946</u>	<u>\$72,946</u>	<u>\$6,889</u>	<u>\$6,889</u>

**Note 10 - Long-Term Obligations**

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

	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
<b>Enterprise Funds' Obligations:</b>				
<b>Revenue Bonds:</b>				
1994 Sewer Refunding 4%-6%	\$4,935,000	\$0	\$305,000	\$4,630,000
1998 Water Refunding 3.8%-5.0%	21,280,000	0	590,000	20,690,000
<i>Total Revenue Bonds</i>	<u>26,215,000</u>	<u>0</u>	<u>895,000</u>	<u>25,320,000</u>
<b>General Obligation Bonds:</b>				
1990 General Obligation Bond				
Sewer 6.45%-7.15%	675,000	0	100,000	575,000
<i>Total Enterprise Funds</i>	<u>\$26,890,000</u>	<u>\$0</u>	<u>\$995,000</u>	<u>\$25,895,000</u>



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	Outstanding 12/31/98	Additions	(Reductions)	Outstanding 12/31/99
<b>General Long-Term Obligations Account Group:</b>				
<i>General Obligation Bonds:</i>				
Various Purpose 6.45%-7.15%	\$650,000	\$0	\$115,000	\$535,000
Various Purpose 1998 3.80%-5.00%	1,175,000	0	50,000	1,125,000
<b>Total General Obligation Bonds</b>	<b>1,825,000</b>	<b>0</b>	<b>165,000</b>	<b>1,660,000</b>
<i>Special Assessment Bonds:</i>				
Various Purpose 1999 4.10%-6.125%	0	700,000	0	700,000
<b>Total Bonds</b>	<b>1,825,000</b>	<b>700,000</b>	<b>165,000</b>	<b>2,360,000</b>
<i>Long-Term Notes:</i>				
Crossroad Note 4.09%	1,130,000	0	1,130,000	0
Communications Equipment 4.20%	275,000	0	275,000	0
Crossroads Improvement 4.20%	722,000	0	722,000	0
Various Purpose Note 3.74%	0	1,830,000	0	1,830,000
<b>Total Long-Term Notes</b>	<b>2,127,000</b>	<b>1,830,000</b>	<b>2,127,000</b>	<b>1,830,000</b>
<i>Other Long-Term Obligations:</i>				
Police and Fire Pension Liability	445,493	0	5,268	440,225
Compensated Absences	1,278,431	192,785	0	1,471,216
Intergovernmental Payable	331,505	329,474	331,505	329,474
<b>Total General Long-Term Obligations Account Group</b>	<b>6,007,429</b>	<b>3,052,259</b>	<b>2,628,773</b>	<b>6,430,915</b>
<b>Total</b>	<b>\$32,897,429</b>	<b>\$3,052,259</b>	<b>\$3,623,773</b>	<b>\$32,325,915</b>

Enterprise fund obligations will be paid from user fees in the respective enterprise funds.

General obligation bonds will be paid from taxes and special assessment bonds will be repaid from special assessments received in the debt service fund. The police and fire pension liability will be paid from taxes revenue in the Police and Fire special revenue funds. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. The intergovernmental payable represents pension obligations paid outside the available period and will be paid from the fund from which the person is paid.

Bond anticipation notes that are rolled over prior to the issuance of the financial statements and have a maturity date more than 12 months subsequent to the end of the fiscal year are reported in the general long-term obligations account group and will be paid from the downtown development capital projects fund. This note is backed by the full faith of the City of Alliance. See Note 17.

In 1998, the City defeased their waterworks revenue bonds and water general obligations bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the bonds.

**City of Alliance, Ohio**  
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Accordingly, the trust account assets and the liability for the defeased bonds were not included in the City's financial statements. On December 31, 1999, \$21,010,000 of outstanding refunded waterworks bonds are considered defeased by assets of \$18,787,090 held in the irrevocable trust.

Revenue bonds payable in the enterprise funds is made up of the following components:

	Water	Sewer	Total
Outstanding Balance of Revenue Bonds	\$20,690,000	\$4,630,000	\$25,320,000
Unamortized Discount	(346,669)	0	(346,669)
Unamortized Accounting Loss	(1,330,417)	0	(1,330,417)
<b>Net Bonds Payable</b>	<b>\$19,012,914</b>	<b>\$4,630,000</b>	<b>\$23,642,914</b>

The City's overall legal debt margin was \$20,973,191 at December 31, 1999. Principal and interest requirements to retire long-term obligations outstanding at December 31, 1999, are as follows:

	General Obligation Bonds						Totals
	General Long-Term Obligations Account Group	Enterprise Funds	Special Assessment Bonds	Sewer Refunding Bonds	Waterworks Improvement Revenue Bonds	Police and Fire Pension Liability	
2000	\$264,820	\$140,862	\$79,407	\$581,623	\$1,594,205	\$24,146	\$2,605,656
2001	264,340	128,963	71,354	581,262	1,594,605	24,146	2,593,316
2002	262,845	122,170	69,848	579,680	1,594,005	24,146	2,582,846
2003	265,762	115,378	68,309	582,005	1,597,072	24,146	2,584,363
2004	107,547	108,585	71,733	582,765	1,593,230	24,146	2,416,273
2005-2009	449,305	101,792	353,629	2,913,200	7,974,628	120,728	11,559,653
2010-2014	427,790	0	363,063	583,000	7,978,228	120,728	9,109,746
2015-2019	258,750	0	0	0	7,967,250	120,728	8,346,728
2020-2024	0	0	0	0	1,596,000	118,728	1,714,728
2025-2029	0	0	0	0	0	120,728	120,728
2030-2035	0	0	0	0	0	131,722	131,722
	2,301,159	717,750	1,077,343	6,403,535	33,489,223	854,092	43,765,759
Less Interest	(641,159)	(142,750)	(377,343)	(1,773,535)	(12,799,223)	(413,867)	(16,147,877)
<b>Totals</b>	<b>\$1,660,000</b>	<b>\$575,000</b>	<b>\$700,000</b>	<b>\$4,630,000</b>	<b>\$20,690,000</b>	<b>\$440,225</b>	<b>\$27,617,882</b>

**Note 11 - Defined Benefit Pension Plans**

**A. Public Employees Retirement System**

All City full-time employees, other than police and firemen, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement 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.

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Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$495,659, \$447,919 and \$394,844, respectively. The full amount has been contributed for 1998 and 1997. 81.74 percent has been contributed for 1999 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

***B. Police and Firemen's Disability and Pension Fund***

The City contributes to the Police and Firemen's Disability and Pension Fund of Ohio (PFDPF), a cost-sharing multiple employer public employee retirement system administered by the PFDPF's Board of Trustees. The PFDPF provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and by Chapter 742 of the Ohio Revised Code. The PFDPF issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Police and Firemen's Disability and Pension Fund of Ohio, 140 East Town Street, Columbus, Ohio 43215-5164.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and for 1999 the City was required to contribute 12.5 percent for police and 17 percent for firefighters. For 1998 the City contributions were 13 percent for police and 17.5 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the PFDPF for police and firefighters were \$260,465 and \$247,995, respectively, for the year ended December 31, 1999, \$240,851 and \$241,114 for 1998, and \$217,753 and \$228,995 for 1997. The full amount has been contributed for 1998 and 1997. 73.78 percent and 73.79 percent, respectively, have been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and fire fighters in 1967. As of December 31, 1999, the unfunded liability of the City was \$440,225, payable in semiannual 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 employees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an *Other Postemployment Benefit (OPEB)* as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees; 4.2 percent was the portion that was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investments income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to

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*For the Year Ended December 31, 1999*

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sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The City's actual contributions for 1999 which were used to fund OPEB were \$222,649.

During 1997, PERS adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2 percent of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health coverage.

***B. Police and Firemen's Disability and Pension Fund***

The Police and Firemen's Disability and Pension Fund (PFDPF) provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending 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 PFDPF's board of trustees to provide health care coverage and states that health care cost paid from the Police and Firemen's Disability and Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7 percent of covered payroll was applied to the postemployment health care program during 1999. For 1999 the percent used to fund healthcare was 6.5 percent. This allocation will be raised to 7.25 percent in 2000. 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 1999 that were used to fund postemployment benefits were \$145,860 for police and \$102,116 for fire. The PFDPF's total health care expenses for the year ended December 31, 1998, (the latest information available) were \$78,596,790, which was net of member contributions of \$5,331,515. The number of PFDPF participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters.

**Note 13 - Other Employee Benefits**

***A. 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 2.3 hours for every forty hours worked. Upon retirement or death, employees receive payment for all sick leave hours up to a maximum of 960 hours, or employees hired after April 1, 1985, are entitled to a maximum of 960 hours or one-fourth of all sick leave hours, whichever is less.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

If any employee leaves the City for any reason, the City will pay the employee a maximum of 480 hours for the compensatory time accumulated during the prior year of employment. As of December 31, 1999, the total liability for unpaid compensated absences was \$2,079,360.

**B. Life Insurance**

The City provides life insurance and accidental death and dismemberment insurance to its employees through Anthem Life Insurance Company of Indiana.

**Note 14 - Segment Information For Enterprise Funds**

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, 1999:

	Water	Sewer	Totals
Operating Revenues	\$4,117,212	\$3,278,269	\$7,395,481
Depreciation Expense	494,684	931,361	1,426,045
Operating Income	1,411,474	82,741	1,494,215
Operating Transfers	0	60,000	60,000
Net Income (Loss)	493,627	(89,389)	404,238
Capital Contributions	303,600	262,181	565,781
Property, Plant and Equipment:			
Additions	113,066	78,224	191,290
Net Working Capital	1,904,168	1,074,571	2,978,739
Total Assets	24,246,639	11,547,090	35,793,729
Long-Term Obligations	18,616,635	5,118,364	23,734,999
Total Fund Equity	4,758,751	5,818,347	10,577,098
Encumbrances at December 31, 1999	\$66,074	\$135,192	\$201,266

**Note 15 - 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 adverse effect on the overall financial position of the City at December 31, 1999.

**City of Alliance, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 1999*

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**B. Litigation**

The City is a party to legal proceedings seeking damages. The amount of the liability, if any, cannot be reasonably estimated at this time. However, in the opinion of the City's management, any such claims and lawsuits will not have a material adverse effect on the overall financial position of the City at December 31, 1999.

**Note 16 - Jointly Governed Organizations**

***Stark County Council of Governments (SCOG)*** The City participates in the Stark County Council of Governments (SCOG), which is a regional council of governments formed under chapter 167 of the Ohio Revised Code. Currently, SCOG's functions include the funding and operation of the Stark County Metropolitan Narcotics Unit and the Canton Crime Lab. SCOG is governed by the membership, including Stark County, and other cities, villages and townships. The membership elects a nine member executive committee. Based on recommendations of the executive committee, the membership approves its own budget, appoints personnel and oversees accounting and finance related activities. Each participant's control is limited to its membership shares. During 1999, \$78,026 was contributed from the City of Alliance. Complete financial statements may be obtained from the Stark County Council of Governments, P.O. Box 21451, Canton, Ohio 44701-1451.

***Stark County Regional Planning Commission*** The City participates in the Stark County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The Commission is jointly governed among Stark County, and other cities, villages, and townships. Of the 48 member board, the City appoints two members. The degree of control exercised by any participating government is limited to its representation on the board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. The Board exercises total authority for the day-to-day operations of the Commission. These include budgeting, appropriating, contracting, and designating management. The City has no financial responsibility for any of the Commission's liabilities. In 1999, the City contributed \$36,000 to the Commission, which represents 2.6 percent of total contributions. Complete financial statements may be obtained from the Stark County Regional Planning Commission, Stark County, Ohio.

***Stark Area Regional Transit Authority*** The City participates in the Stark Area Regional Transit Authority (Authority), which is a jointly governed organization between Stark County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of the Authority. Of the nine members, the City appoints one member. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority. These include budgeting, appropriating, contracting, and designating management. The City has no financial responsibility for any of the Authority's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

**Note 17 - Subsequent Event**

On April 20, 2000, the City had \$1,830,000 in various purpose notes mature and come due. \$1,700,000 was refinanced with a 4.90 percent interest rate with a maturity date of April 19, 2001.

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$712,734	\$726,080	\$13,346
Municipal Income Tax	6,198,000	6,198,091	91
Charges for Services	225,800	182,291	(43,509)
Licenses, Permits and Fees	61,800	146,591	84,791
Fines and Forfeitures	402,000	452,978	50,978
Intergovernmental	1,610,167	1,908,334	298,167
Special Assessments	5,000	5,318	318
Interest	150,000	223,248	73,248
Rentals	1,600	1,960	360
Donations	0	2,500	2,500
Other	190,200	314,780	124,580
<b>Total Revenues</b>	<b>9,557,301</b>	<b>10,162,171</b>	<b>604,870</b>
<b>Expenditures</b>			
<b>Current:</b>			
<b>General Government:</b>			
<b>Mayor:</b>			
Salaries and Wages	89,438	85,489	3,949
Fringe Benefits	32,390	31,139	1,251
Contractual Services	5,443	5,309	134
Materials and Supplies	3,761	3,248	513
<b>Total Mayor</b>	<b>131,032</b>	<b>125,185</b>	<b>5,847</b>
<b>Senior Center:</b>			
Salaries and Wages	43,450	42,898	552
Fringe Benefits	12,450	12,005	445
Materials and Supplies	1,175	1,173	2
<b>Total Senior Center</b>	<b>57,075</b>	<b>56,076</b>	<b>999</b>
<b>Auditor:</b>			
Salaries and Wages	150,605	148,881	1,724
Fringe Benefits	50,693	50,470	223
Contractual Services	5,625	5,563	62
Materials and Supplies	14,124	11,666	2,458
<b>Total Auditor</b>	<b>\$221,047</b>	<b>\$216,580</b>	<b>\$4,467</b>

(continued)

City of Alliance, 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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Treasurer:</b>			
Salaries and Wages	\$3,800	\$3,754	\$46
Fringe Benefits	754	721	33
Materials and Supplies	252	0	252
<b>Total Treasurer</b>	<b>4,806</b>	<b>4,475</b>	<b>331</b>
<b>Law Director:</b>			
Salaries and Wages	119,118	118,424	694
Fringe Benefits	30,764	30,308	456
Contractual Services	2,653	2,452	201
Materials and Supplies	2,980	2,827	153
<b>Total Law Director</b>	<b>155,515</b>	<b>154,011</b>	<b>1,504</b>
<b>City Council:</b>			
Salaries and Wages	37,033	33,588	3,445
Fringe Benefits	7,030	6,772	258
Contractual Services	14,913	14,913	0
Materials and Supplies	933	851	82
<b>Total City Council</b>	<b>59,909</b>	<b>56,124</b>	<b>3,785</b>
<b>Judge and Probation:</b>			
Salaries and Wages	135,213	129,627	5,586
Fringe Benefits	48,108	46,232	1,876
Contractual Services	11,659	11,094	565
Materials and Supplies	14,614	13,876	738
<b>Total Judge and Probation</b>	<b>209,594</b>	<b>200,829</b>	<b>8,765</b>
<b>Clerk of Courts:</b>			
Salaries and Wages	168,443	168,436	7
Fringe Benefits	61,238	61,057	181
Contractual Services	4,482	4,441	41
Materials and Supplies	37,521	36,465	1,056
Capital Outlay	2,199	2,104	95
<b>Total Clerk of Courts</b>	<b>\$273,883</b>	<b>\$272,503</b>	<b>\$1,380</b>

(continued)

City of Alliance, 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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Civil Service:</b>			
Salaries and Wages	\$12,155	\$12,155	\$0
Fringe Benefits	2,110	2,067	43
Materials and Supplies	6,620	6,410	210
<b>Total Civil Service</b>	<b>20,885</b>	<b>20,632</b>	<b>253</b>
<b>Engineering:</b>			
Salaries and Wages	68,457	68,386	71
Fringe Benefits	32,639	31,582	1,057
Contractual Services	10,913	10,198	715
Materials and Supplies	5,776	4,966	810
<b>Total Engineering</b>	<b>117,785</b>	<b>115,132</b>	<b>2,653</b>
<b>County Auditor and Treasurer:</b>			
Contractual Services	13,735	13,730	5
<b>State Examiner:</b>			
Contractual Services	34,600	34,412	188
<b>Income Tax:</b>			
Salaries and Wages	99,193	99,190	3
Fringe Benefits	32,118	31,387	731
Contractual Services	4,888	4,334	554
Materials and Supplies	18,457	17,428	1,029
Capital Outlay	3,689	3,078	611
<b>Total Income Tax</b>	<b>158,345</b>	<b>155,417</b>	<b>2,928</b>
<b>Land and Buildings:</b>			
Salaries and Wages	47,200	46,470	730
Fringe Benefits	19,320	19,281	39
Contractual Services	133,624	129,269	4,355
Materials and Supplies	4,891	3,293	1,598
Other	5,902	5,443	459
<b>Total Land and Buildings</b>	<b>\$210,937</b>	<b>\$203,756</b>	<b>\$7,181</b>

(continued)

City of Alliance, 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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>General Administration:</b>			
Salaries and Wages	\$23,728	\$23,660	\$68
Fringe Benefits	8,542	7,498	1,044
Contractual Services	339,765	297,374	42,391
Materials and Supplies	143,956	105,325	38,631
Capital Outlay	153,506	152,748	758
Other	45,401	45,358	43
<b>Total Administrative Support</b>	<b>714,898</b>	<b>631,963</b>	<b>82,935</b>
<b>Total General Government</b>	<b>2,384,046</b>	<b>2,260,825</b>	<b>123,221</b>
<b>Security of Persons and Property:</b>			
<b>Police:</b>			
Salaries and Wages	2,235,979	2,235,967	12
Fringe Benefits	434,685	432,666	2,019
Contractual Services	101,831	105,419	(3,588)
Materials and Supplies	127,469	124,434	3,035
Capital Outlay	10,000	9,820	180
Other	42,299	42,188	111
<b>Total Police</b>	<b>2,952,263</b>	<b>2,950,494</b>	<b>1,769</b>
<b>Fire:</b>			
Salaries and Wages	1,485,093	1,483,841	1,252
Fringe Benefits	287,283	285,302	1,981
Contractual Services	37,450	36,392	1,058
Materials and Supplies	34,541	33,011	1,530
Capital Outlay	7,627	7,627	0
Other	15,801	15,801	0
<b>Total Fire</b>	<b>1,867,795</b>	<b>1,861,974</b>	<b>5,821</b>
<b>Fire Communication:</b>			
Materials and Supplies	\$7,526	\$7,526	\$0

(continued)

City of Alliance, 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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Safety Administration:</b>			
Salaries and Wages	\$260,020	\$260,006	\$14
Fringe Benefits	94,260	93,172	1,088
Contractual Services	201,292	200,767	525
Materials and Supplies	15,683	15,683	0
<b>Total Safety Administration</b>	<b>571,255</b>	<b>569,628</b>	<b>1,627</b>
<b>Prisoner Support:</b>			
Contractual Services	63,960	63,462	498
<b>Total Security of Persons and Property</b>	<b>5,462,799</b>	<b>5,453,084</b>	<b>9,715</b>
<b>Public Health Services:</b>			
<b>Health Control and Prevention:</b>			
Salaries and Wages	51,650	51,524	126
Fringe Benefits	21,296	20,908	388
Contractual Services	13,730	13,469	261
Materials and Supplies	4,450	3,986	464
<b>Total Health Control and Prevention</b>	<b>91,126</b>	<b>89,887</b>	<b>1,239</b>
<b>Health Administration:</b>			
Salaries and Wages	180,180	180,151	29
Fringe Benefits	60,960	60,472	488
Contractual Services	4,100	3,888	212
Materials and Supplies	15,224	15,065	159
<b>Total Health Administration</b>	<b>260,464</b>	<b>259,576</b>	<b>888</b>
<b>Total Public Health Services</b>	<b>351,590</b>	<b>349,463</b>	<b>2,127</b>
<b>Transportation:</b>			
<b>Street Transportation:</b>			
Personal Services	\$97,476	\$96,716	\$760
Fringe Benefits	35,624	34,910	714
Contractual Services	2,946	2,785	161
Material and Supplies	8,012	7,609	403
Capital Outlay	122,020	121,777	243
Other	21,445	21,180	265
<b>Total Transportation</b>	<b>\$287,523</b>	<b>\$284,977</b>	<b>\$2,546</b>

(continued)

City of Alliance, 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, 1999

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Community Environment:</b>			
<b>Planning Commission:</b>			
Contractual Services	\$2,000	\$2,000	\$0
Materials and Supplies	100	100	0
<b>Total Planning Commission</b>	<b>2,100</b>	<b>2,100</b>	<b>0</b>
<b>Zoning and Building:</b>			
Salaries and Wages	27,778	27,778	0
Fringe Benefits	5,881	5,621	260
Contractual Services	36,240	35,630	610
Materials and Supplies	2,972	2,914	58
<b>Total Zoning and Building</b>	<b>72,871</b>	<b>71,943</b>	<b>928</b>
<b>Historic Prevention:</b>			
Contractual Services	1,342	67	1,275
<b>Total Community Environment</b>	<b>76,313</b>	<b>74,110</b>	<b>2,203</b>
<b>Basic Utility Services:</b>			
<b>Storm Sewer:</b>			
Personal Services	37,465	37,260	205
Fringe Benefits	11,403	10,930	473
Contractual Services	2,300	824	1,476
Material and Supplies	1,585	1,500	85
<b>Total Basic Utility Services</b>	<b>52,753</b>	<b>50,514</b>	<b>2,239</b>
<b>Leisure Time Activities:</b>			
<b>Parks:</b>			
Salaries and Wages	243,900	243,475	425
Fringe Benefits	74,982	73,337	1,645
Contractual Services	39,640	38,770	870
Materials and Supplies	21,482	20,412	1,070
Capital Outlay	1,500	1,500	0
Other	5,800	5,773	27
<b>Total Parks</b>	<b>\$387,304</b>	<b>\$383,267</b>	<b>\$4,037</b>

(continued)

City of Alliance, 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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recreation:			
Salaries and Wages	\$81,005	\$77,514	\$3,491
Fringe Benefits	31,395	30,272	1,123
Contractual Services	3,020	2,770	250
Materials and Supplies	11,818	11,652	166
Total Senior Citizens	127,238	122,208	5,030
Total Leisure Time Activities	514,542	505,475	9,067
<i>Total Expenditures</i>	<u>9,129,566</u>	<u>8,978,448</u>	<u>151,118</u>
<i>Excess of Revenues Over Expenditures</i>	427,735	1,183,723	755,988
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(2,300,296)</u>	<u>(2,025,468)</u>	<u>274,828</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,872,561)	(841,745)	1,030,816
<i>Fund Balance Beginning of Year</i>	2,505,190	2,505,190	0
Prior Year Encumbrances Appropriated	<u>143,672</u>	<u>143,672</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$776,301</u>	<u>\$1,807,117</u>	<u>\$1,030,816</u>

## Special Revenue Funds

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

***Street Repair and Maintenance Fund*** - This fund accounts for 92.5 percent of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of streets within the City.

***Federal COPS Fast Program Fund*** - This fund accounts for monies received from the Federal Government under the Federal COPS Programs to be used to establish or expand community policing programs.

***State Highway Fund*** - This fund accounts for 7.5 percent of the State gasoline tax and motor vehicle registration fees designated for maintenance and repair of State highways within the City.

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

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

***Municipal Court Computerization Fund*** - This fund accounts for court fees and fines used for the purchase and maintenance of computers for the municipal court.

***Litter Control Fund*** - This fund accounts for monies received from the State to be used for litter prevention in the City.

***State Misdemeanant Grant Fund*** - This fund accounts for monies received for payment of the Misdemeanant Community Sanctions Coordinator Project Program. Sanctions Coordinator work one on one with individuals to fulfill their obligation to the Court.

***Federal Aging Grant Fund*** - This fund accounts for monies received from Title III-B. The monies are then used for assisting in meeting the human service and social needs of persons aged 60 or older in order to promote independent living and thereby reducing unnecessary institutionalization.

***HUD Grant Fund*** - This fund accounts for revenues received from Federal Government and expenditures prescribed under the Community Development Block Grant Program.

***Community Development Block Grant Fund*** - This fund accounts for revenues received from the Federal Government and expenditures as prescribed under the Community Development Block Grant Program.

***Revolving Loan Fund*** - This fund accounts for loans made by the City to local businesses and the subsequent repayment of these loans.

***Health Fund*** - This fund accounts for monies received from State and Federal grant funds used for various health education, prevention and treatment programs in the City.

***Taxi Fund*** - This fund accounts for monies received and disbursed for a local door to door transit service. The fund is partially subsidized through grant monies.

(continued)



**Special Revenue Funds (continued)**

***Court Security Fund*** - This fund accounts for the monies received from the Ohio General Assembly, Ohio Supreme Court, and Ohio Judicial Conference for the purpose of increasing court security.

***Cemetery Fund*** - This fund accounts for monies received from the sale of cemetery lots, burial permits, and general fund for burial services and upkeep of the City Cemetery.

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

***Police Pension Fund*** - This fund accounts for property taxes collected to pay for a portion of the employer's share of police pension benefits.

***Other*** - Smaller Special Revenue Funds maintained by the City. These funds are as follows:

*Indigent Driver Alcohol Treatment Fund*

*Enforcement and Education Fund*

*Municipal Court Legal Research Fund*

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

	Street Repair and Maintenance	Federal COPS Fast Program	State Highway	Law Enforcement Block Grant
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$133,275	\$63,314	\$110,213	\$5,267
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	88,621	0	7,185	0
Loans	0	0	0	0
<b>Total Assets</b>	<b>\$221,896</b>	<b>\$63,314</b>	<b>\$117,398</b>	<b>\$5,267</b>
<b>Liabilities</b>				
Accounts Payable	\$4,222	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Accrued Wages	7,033	0	0	0
Compensated Absences Payable	346	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	641	0	0	0
Intergovernmental Payable	10,069	0	0	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>22,311</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity</b>				
Fund Balances (Deficit):				
Reserved for Encumbrances	24,342	0	1,035	5,495
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	175,243	63,314	116,363	(228)
<b>Total Fund Equity (Deficit)</b>	<b>199,585</b>	<b>63,314</b>	<b>117,398</b>	<b>5,267</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$221,896</b>	<b>\$63,314</b>	<b>\$117,398</b>	<b>\$5,267</b>

<u>Motor Vehicle License</u>	<u>Municipal Court Computerization</u>	<u>Litter Control</u>	<u>State Misdemeanor Grant</u>	<u>Federal Aging Grant</u>	<u>HUD Grant</u>
\$79,239	\$19,431	\$19,610	\$66	\$7,979	\$2,778
14,680	0	0	0	0	0
0	0	0	0	1,092	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$93,919</u>	<u>\$19,431</u>	<u>\$19,610</u>	<u>\$66</u>	<u>\$9,071</u>	<u>\$2,778</u>
\$0	\$574	\$15,032	\$0	\$100	\$10,900
0	0	0	0	0	0
0	0	805	0	0	3,929
0	0	0	0	0	235
36,106	0	12,709	0	0	0
0	0	462	0	0	0
0	0	603	0	84	10,221
0	0	0	0	0	0
<u>36,106</u>	<u>574</u>	<u>29,611</u>	<u>0</u>	<u>184</u>	<u>25,285</u>
0	871	1,913	0	256	144,500
0	0	0	0	0	0
<u>57,813</u>	<u>17,986</u>	<u>(11,914)</u>	<u>66</u>	<u>8,631</u>	<u>(167,007)</u>
<u>57,813</u>	<u>18,857</u>	<u>(10,001)</u>	<u>66</u>	<u>8,887</u>	<u>(22,507)</u>
<u>\$93,919</u>	<u>\$19,431</u>	<u>\$19,610</u>	<u>\$66</u>	<u>\$9,071</u>	<u>\$2,778</u>

(continued)

City of Alliance, Ohio  
Combining Balance Sheet  
All Special Revenue Funds (continued)  
December 31, 1999

	Community Development Block Grant	Revolving Loan	Health	Taxi
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$247,341	\$1,529,323	\$32,147	\$1,641
<b>Receivables:</b>				
Taxes	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	0	0	0	0
Loans	174,343	1,757,277	0	0
<b>Total Assets</b>	<b>\$421,684</b>	<b>\$3,286,600</b>	<b>\$32,147</b>	<b>\$1,641</b>
<b>Liabilities</b>				
Accounts Payable	\$3,184	\$0	\$186	\$3,673
Contracts Payable	0	5,903	0	0
Accrued Wages	0	0	0	0
Compensated Absences Payable	0	0	78	0
Interfund Payable	0	0	2,000	19,972
Due to Other Funds	0	0	0	0
Intergovernmental Payable	0	0	2,200	0
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>3,184</b>	<b>5,903</b>	<b>4,464</b>	<b>23,645</b>
<b>Fund Equity</b>				
<b>Fund Balances (Deficit):</b>				
Reserved for Encumbrances	5,311	5,903	12	1,641
Reserved for Loans Receivable	174,343	1,757,277	0	0
Unreserved, Undesignated	238,846	1,517,517	27,671	(23,645)
<b>Total Fund Equity (Deficit)</b>	<b>418,500</b>	<b>3,280,697</b>	<b>27,683</b>	<b>(22,004)</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$421,684</b>	<b>\$3,286,600</b>	<b>\$32,147</b>	<b>\$1,641</b>

<u>Court Security</u>	<u>Cemetery</u>	<u>Fire Pension</u>	<u>Police Pension</u>	<u>Other</u>	<u>Totals</u>
\$2,272	\$451,703	\$0	\$0	\$29,980	\$2,735,579
0	0	77,900	77,900	0	170,480
0	0	0	0	0	1,092
0	0	0	0	0	95,806
0	0	0	0	0	1,931,620
<u>\$2,272</u>	<u>\$451,703</u>	<u>\$77,900</u>	<u>\$77,900</u>	<u>\$29,980</u>	<u>\$4,934,577</u>
\$0	\$144	\$0	\$0	\$0	\$38,015
0	0	0	0	0	5,903
0	0	0	0	0	11,767
0	0	0	0	0	659
0	0	0	0	0	70,787
0	386	0	0	0	1,489
0	1,589	0	0	0	24,766
0	0	77,900	77,900	0	155,800
0	2,119	77,900	77,900	0	309,186
0	414	0	0	0	191,693
0	0	0	0	0	1,931,620
2,272	449,170	0	0	29,980	2,502,078
<u>2,272</u>	<u>449,584</u>	<u>0</u>	<u>0</u>	<u>29,980</u>	<u>4,625,391</u>
<u>\$2,272</u>	<u>\$451,703</u>	<u>\$77,900</u>	<u>\$77,900</u>	<u>\$29,980</u>	<u>\$4,934,577</u>

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

	<u>Street Repair and Maintenance</u>	<u>Federal COPS Fast Program</u>	<u>State Highway</u>	<u>Law Enforcement Block Grant</u>
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	592,011	100,314	52,007	60,105
Interest	8,168	0	6,312	0
Other	45	0	0	24,679
<b>Total Revenues</b>	<u>600,224</u>	<u>100,314</u>	<u>58,319</u>	<u>84,784</u>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	0	0	0	0
Security of Persons and Property	48,251	50,000	0	131,596
Public Health Services	0	0	0	0
Transportation	646,365	0	114,016	0
Community Environment	0	0	0	0
<b>Debt Service:</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<u>694,616</u>	<u>50,000</u>	<u>114,016</u>	<u>131,596</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(94,392)</u>	<u>50,314</u>	<u>(55,697)</u>	<u>(46,812)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	(6,572)	0
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>(6,572)</u>	<u>0</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(94,392)</u>	<u>50,314</u>	<u>(62,269)</u>	<u>(46,812)</u>
<b>Fund Balances (Deficit) Beginning of Year</b>	<u>293,977</u>	<u>13,000</u>	<u>179,667</u>	<u>52,079</u>
<b>Fund Balances (Deficit) End of Year</b>	<u>\$199,585</u>	<u>\$63,314</u>	<u>\$117,398</u>	<u>\$5,267</u>

Motor Vehicle License	Municipal Court Computerization	Litter Control	State Misdemeanant Grant	Federal Aging Grant	HUD Grant
\$0	\$0	\$0	\$0	\$0	\$0
110,565	0	0	0	0	0
0	0	0	0	0	0
0	32,499	0	0	0	0
0	0	41,756	14,356	10,920	890,285
0	0	0	0	384	0
0	0	2	0	0	40
<u>110,565</u>	<u>32,499</u>	<u>41,758</u>	<u>14,356</u>	<u>11,304</u>	<u>890,325</u>
0	29,648	0	14,340	8,741	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	88,028	0	0	889,493
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>29,648</u>	<u>88,028</u>	<u>14,340</u>	<u>8,741</u>	<u>889,493</u>
<u>110,565</u>	<u>2,851</u>	<u>(46,270)</u>	<u>16</u>	<u>2,563</u>	<u>832</u>
0	0	39,000	0	0	0
(24,346)	(10,000)	0	0	0	(9,142)
<u>(24,346)</u>	<u>(10,000)</u>	<u>39,000</u>	<u>0</u>	<u>0</u>	<u>(9,142)</u>
86,219	(7,149)	(7,270)	16	2,563	(8,310)
(28,406)	26,006	(2,731)	50	6,324	(14,197)
<u>\$57,813</u>	<u>\$18,857</u>	<u>(\$10,001)</u>	<u>\$66</u>	<u>\$8,887</u>	<u>(\$22,507)</u>

(continued)

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

	Community Development Block Grant	Revolving Loan	Health	Taxi
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0	0
Licenses, Permits and Fees	0	0	21,726	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	138,674	35,051
Interest	21,156	161,457	0	818
Other	32,556	2,000	0	2,032
<b>Total Revenues</b>	<b>53,712</b>	<b>163,457</b>	<b>160,400</b>	<b>37,901</b>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	0	0	0	0
Security of Persons and Property	0	0	0	0
Public Health Services	0	0	167,188	0
Transportation	0	0	0	52,032
Community Environment	74,175	191,655	0	0
<b>Debt Service:</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>74,175</b>	<b>191,655</b>	<b>167,188</b>	<b>52,032</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(20,463)</b>	<b>(28,198)</b>	<b>(6,788)</b>	<b>(14,131)</b>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	0	0	3,516	2,573
Operating Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>3,516</b>	<b>2,573</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(20,463)</b>	<b>(28,198)</b>	<b>(3,272)</b>	<b>(11,558)</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>438,963</b>	<b>3,308,895</b>	<b>30,955</b>	<b>(10,446)</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$418,500</b>	<b>\$3,280,697</b>	<b>\$27,683</b>	<b>(\$22,004)</b>



<u>Court Security</u>	<u>Cemetery</u>	<u>Fire Pension</u>	<u>Police Pension</u>	<u>Other</u>	<u>Totals</u>
\$0	\$0	\$65,399	\$65,399	\$0	\$130,798
0	0	0	0	0	110,565
0	35,078	0	0	0	56,804
0	0	0	0	16,530	49,029
28,125	0	8,298	8,298	0	1,980,200
0	24,303	0	0	0	222,598
0	27,896	0	0	0	89,250
<u>28,125</u>	<u>87,277</u>	<u>73,697</u>	<u>73,697</u>	<u>16,530</u>	<u>2,639,244</u>
25,853	0	0	0	1,302	79,884
0	0	280,356	359,198	0	869,401
0	127,366	0	0	0	294,554
0	0	0	0	0	812,413
0	0	0	0	0	1,243,351
0	0	2,990	2,278	0	5,268
0	0	10,715	8,163	0	18,878
<u>25,853</u>	<u>127,366</u>	<u>294,061</u>	<u>369,639</u>	<u>1,302</u>	<u>3,323,749</u>
<u>2,272</u>	<u>(40,089)</u>	<u>(220,364)</u>	<u>(295,942)</u>	<u>15,228</u>	<u>(684,505)</u>
0	53,000	219,486	295,064	0	612,639
0	0	0	0	0	(50,060)
<u>0</u>	<u>53,000</u>	<u>219,486</u>	<u>295,064</u>	<u>0</u>	<u>562,579</u>
2,272	12,911	(878)	(878)	15,228	(121,926)
0	436,673	878	878	14,752	4,747,317
<u>\$2,272</u>	<u>\$449,584</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,980</u>	<u>\$4,625,391</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Street Repair and Maintenance Fund**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$560,000	\$573,879	\$13,879
Interest	16,000	8,168	(7,832)
Other	0	45	45
<b>Total Revenues</b>	<b>576,000</b>	<b>582,092</b>	<b>6,092</b>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Street Security:			
Salaries and Wages	30,103	26,991	3,112
Fringe Benefits	10,171	9,986	185
Contractual Services	4,500	4,241	259
Materials and Supplies	8,550	6,838	1,712
<b>Total Security of Persons and Property</b>	<b>53,324</b>	<b>48,056</b>	<b>5,268</b>
Transportation:			
Street Transportation:			
Salaries and Wages	356,078	355,208	870
Fringe Benefits	110,174	109,924	250
Contractual Services	42,294	38,492	3,802
Materials and Supplies	95,204	88,067	7,137
Capital Outlay	74,990	74,267	723
Other	20,747	20,747	0
<b>Total Transportation</b>	<b>699,487</b>	<b>686,705</b>	<b>12,782</b>
<b>Total Expenditures</b>	<b>752,811</b>	<b>734,761</b>	<b>18,050</b>
<b>Excess of Revenues</b>			
<b>Under Expenditures</b>	(176,811)	(152,669)	24,142
<b>Fund Balance Beginning of Year</b>	213,359	213,359	0
<b>Prior Year Encumbrances Appropriated</b>	46,961	46,961	0
<b>Fund Balance End of Year</b>	<b>\$83,509</b>	<b>\$107,651</b>	<b>\$24,142</b>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Federal COPS Fast Program Fund**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	<u>\$74,000</u>	<u>\$100,314</u>	<u>\$26,314</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Salaries and Wages	52,042	40,802	11,240
Fringe Benefits	<u>11,656</u>	<u>9,198</u>	<u>2,458</u>
<i>Total Expenditures</i>	<u>63,698</u>	<u>50,000</u>	<u>13,698</u>
<i>Excess of Revenues Over Expenditures</i>	10,302	50,314	40,012
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(10,148)</u>	<u>0</u>	<u>10,148</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	154	50,314	50,160
<i>Fund Balance Beginning of Year</i>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$13,154</u>	<u>\$63,314</u>	<u>\$50,160</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Highway Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$45,000	\$46,530	\$1,530
Interest	0	6,312	6,312
<i>Total Revenues</i>	<u>45,000</u>	<u>52,842</u>	<u>7,842</u>
<b>Expenditures</b>			
Current:			
Transportation:			
Street Repair and Maintenance:			
Contractual Services	3,000	0	3,000
Capital Outlay	130,000	115,051	14,949
<i>Total Expenditures</i>	<u>133,000</u>	<u>115,051</u>	<u>17,949</u>
<i>Excess of Revenues Under Expenditures</i>	(88,000)	(62,209)	25,791
<b>Other Financing Uses</b>			
Operating Transfers Out	(60,000)	(6,572)	53,428
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(148,000)	(68,781)	79,219
<i>Fund Balance Beginning of Year</i>	<u>177,959</u>	<u>177,959</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$29,959</u>	<u>\$109,178</u>	<u>\$79,219</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Block Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$58,000	\$60,105	\$2,105
Other	50,000	24,679	(25,321)
<i>Total Revenues</i>	<u>108,000</u>	<u>84,784</u>	<u>(23,216)</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Materials and Supplies	81,220	78,006	3,214
Contractual Services	65,000	65,000	0
<i>Total Expenditures</i>	<u>146,220</u>	<u>143,006</u>	<u>3,214</u>
<i>Excess of Revenues Under Expenditures</i>	(38,220)	(58,222)	(20,002)
<b>Other Financing Sources</b>			
Operating Transfers In	7,000	0	(7,000)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(31,220)	(58,222)	(27,002)
<i>Fund Balance Beginning of Year</i>	51,638	51,638	0
Prior Year Encumbrances Appropriated	6,356	6,356	0
<i>Fund Balance End of Year</i>	<u>\$26,774</u>	<u>(\$228)</u>	<u>(\$27,002)</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle License Fund**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$101,000	\$103,585	\$2,585
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>101,000</u>	<u>103,585</u>	<u>2,585</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	22,500	0	(22,500)
Operating Transfers Out	(83,693)	(24,346)	59,347
<i>Total Other Financing Sources (Uses)</i>	<u>(61,193)</u>	<u>(24,346)</u>	<u>36,847</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	<u>39,807</u>	<u>79,239</u>	<u>39,432</u>
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$39,807</u>	<u>\$79,239</u>	<u>\$39,432</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Municipal Court Computerization Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$29,000	\$32,499	\$3,499
<b>Expenditures</b>			
Current:			
General Government:			
Clerk of Courts:			
Contractual Services	500	0	500
Materials and Supplies	15,019	12,615	2,404
Capital Outlay	20,960	17,904	3,056
<i>Total Expenditures</i>	36,479	30,519	5,960
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,479)	1,980	9,459
<b>Other Financing Uses</b>			
Operating Transfers Out	(10,000)	(10,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(17,479)	(8,020)	9,459
<i>Fund Balance Beginning of Year</i>	24,506	24,506	0
Prior Year Encumbrances Appropriated	1,500	1,500	0
<i>Fund Balance End of Year</i>	\$8,527	\$17,986	\$9,459

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Litter Control Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$75,178	\$53,299	(\$21,879)
Other	40,000	2	(39,998)
<i>Total Revenues</i>	<u>115,178</u>	<u>53,301</u>	<u>(61,877)</u>
<b>Expenditures</b>			
Current:			
Community Environment:			
Litter Control:			
Salaries and Wages	27,155	26,166	989
Fringe Benefits	13,317	12,397	920
Contractual Services	21,471	20,156	1,315
Materials and Supplies	78,421	34,937	43,484
<i>Total Expenditures</i>	<u>140,364</u>	<u>93,656</u>	<u>46,708</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(25,186)</u>	<u>(40,355)</u>	<u>(15,169)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	39,000	39,000	0
Operating Transfers Out	(4,380)	0	4,380
<i>Total Other Financing Sources (Uses)</i>	<u>34,620</u>	<u>39,000</u>	<u>4,380</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	9,434	(1,355)	(10,789)
<i>Fund Balance Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	4,020	4,020	0
<i>Fund Balance End of Year</i>	<u>\$13,454</u>	<u>\$2,665</u>	<u>(\$10,789)</u>



**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Misdemeanant Grant Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$16,000	\$14,356	(\$1,644)
<b>Expenditures</b>			
Current:			
General Government:			
Judge:			
Contractual Services	<u>16,000</u>	<u>14,340</u>	<u>1,660</u>
<i>Excess of Revenues Over Expenditures</i>	0	16	16
<i>Fund Balance Beginning of Year</i>	<u>50</u>	<u>50</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$50</u>	<u>\$66</u>	<u>\$16</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Federal Aging Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$13,004	\$10,920	(\$2,084)
Interest	100	384	284
<i>Total Revenues</i>	<u>13,104</u>	<u>11,304</u>	<u>(1,800)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Aging:			
Salaries and Wages	12,000	6,562	5,438
Fringe Benefits	3,590	1,717	1,873
Materials and Supplies	1,200	853	347
Capital Outlay	1,765	0	1,765
<i>Total Expenditures</i>	<u>18,555</u>	<u>9,132</u>	<u>9,423</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,451)	2,172	7,623
<i>Fund Balance Beginning of Year</i>	5,196	5,196	0
Prior Year Encumbrances Appropriated	<u>255</u>	<u>255</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$7,623</u>	<u>\$7,623</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*HUD Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$2,664,013	\$890,285	(\$1,773,728)
Other	0	40	40
<i>Total Revenues</i>	<u>2,664,013</u>	<u>890,325</u>	<u>(1,773,688)</u>
<b>Expenditures</b>			
Current:			
Community Environment:			
CDBG:			
Salaries and Wages	272,450	126,104	146,346
Fringe Benefits	83,792	38,564	45,228
Contractual Services	299,839	140,488	159,351
Materials and Supplies	26,687	7,142	19,545
Capital Outlay	864,107	546,217	317,890
Other	474,529	203,084	271,445
<i>Total Expenditures</i>	<u>2,021,404</u>	<u>1,061,599</u>	<u>959,805</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	642,609	(171,274)	(813,883)
<b>Other Financing Uses</b>			
Operating Transfers Out	(406,604)	(9,142)	397,462
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	236,005	(180,416)	(416,421)
<i>Fund Balance (Deficit) Beginning of Year</i>	(525,037)	(525,037)	0
Prior Year Encumbrances Appropriated	546,021	546,021	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$256,989</u>	<u>(\$159,432)</u>	<u>(\$416,421)</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$18,025	\$21,156	\$3,131
Other	35,000	94,773	59,773
<i>Total Revenues</i>	<u>53,025</u>	<u>115,929</u>	<u>62,904</u>
<b>Expenditures</b>			
Current:			
Community Environment:			
CDBG:			
Materials and Supplies	1,000	0	1,000
Capital Outlay	20,000	0	20,000
Other	220,400	79,486	140,914
<i>Total Expenditures</i>	<u>241,400</u>	<u>79,486</u>	<u>161,914</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(188,375)	36,443	224,818
<i>Fund Balance Beginning of Year</i>	<u>202,403</u>	<u>202,403</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,028</u>	<u>\$238,846</u>	<u>\$224,818</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$181,000	\$186,672	\$5,672
Other	185,000	186,753	1,753
<i>Total Revenues</i>	<u>366,000</u>	<u>373,425</u>	<u>7,425</u>
<b>Expenditures</b>			
Current:			
Community Environment:			
Revolving Loan:			
Contractual Services	10,000	6,655	3,345
Capital Outlay	1,000,000	185,000	815,000
<i>Total Expenditures</i>	<u>1,010,000</u>	<u>191,655</u>	<u>818,345</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(644,000)	181,770	825,770
<i>Fund Balance Beginning of Year</i>	<u>1,341,650</u>	<u>1,341,650</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$697,650</u>	<u>\$1,523,420</u>	<u>\$825,770</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Licenses, Permits and Fees	\$17,400	\$21,726	\$4,326
Intergovernmental	150,280	138,674	(11,606)
<i>Total Revenues</i>	<u>167,680</u>	<u>160,400</u>	<u>(7,280)</u>
<b>Expenditures</b>			
Current:			
Public Health Services:			
Health:			
Salaries and Wages	113,976	105,274	8,702
Fringe Benefits	43,392	40,080	3,312
Contractual Services	1,240	1,237	3
Materials and Supplies	19,739	17,014	2,725
Capital Outlay	3,500	2,798	702
Other	3,000	114	2,886
<i>Total Expenditures</i>	<u>184,847</u>	<u>166,517</u>	<u>18,330</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(17,167)	(6,117)	11,050
<b>Other Financing Sources</b>			
Operating Transfers In	4,500	3,516	(984)
<i>Excess of Revenues and Other Financing</i>			
<i>Sources Under Expenditures</i>	(12,667)	(2,601)	10,066
<i>Fund Balance Beginning of Year</i>	<u>34,736</u>	<u>34,736</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,069</u>	<u>\$32,135</u>	<u>\$10,066</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$35,051	\$35,051	\$0
Interest	0	818	818
Other	0	2,032	2,032
<i>Total Revenues</i>	35,051	37,901	2,850
<b>Expenditures</b>			
Current:			
Transportation:			
Taxi:			
Contractual Services	51,480	51,480	0
<i>Excess of Revenues Under Expenditures</i>	(16,429)	(13,579)	2,850
<b>Other Financing Sources</b>			
Operating Transfers In	50,000	2,573	(47,427)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	33,571	(11,006)	(44,577)
<i>Fund Balance Beginning of Year</i>	2,976	2,976	0
Prior Year Encumbrances Appropriated	8,030	8,030	0
<i>Fund Balance End of Year</i>	\$44,577	\$0	(\$44,577)

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Security Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$0	\$28,125	\$28,125
<b>Expenditures</b>			
Current:			
General Government:			
Judge:			
Capital Outlay	26,000	25,853	147
<i>Excess of Revenues Over (Under) Expenditures</i>	(26,000)	2,272	28,272
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	(\$26,000)	\$2,272	\$28,272



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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Licenses, Permits and Fees	\$31,593	\$35,078	\$3,485
Interest	16,100	24,303	8,203
Other	23,100	27,896	4,796
<i>Total Revenues</i>	<u>70,793</u>	<u>87,277</u>	<u>16,484</u>
<b>Expenditures</b>			
Current:			
Public Health Services:			
Cemetery:			
Salaries and Wages	82,505	82,502	3
Fringe Benefits	24,543	24,451	92
Contractual Services	9,171	9,167	4
Materials and Supplies	11,920	11,857	63
Other	400	336	64
<i>Total Expenditures</i>	<u>128,539</u>	<u>128,313</u>	<u>226</u>
<i>Excess of Revenues Under Expenditures</i>	(57,746)	(41,036)	16,710
<b>Other Financing Sources</b>			
Operating Transfers In	53,000	53,000	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(4,746)	11,964	16,710
<i>Fund Balance Beginning of Year</i>	<u>439,325</u>	<u>439,325</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$434,579</u>	<u>\$451,289</u>	<u>\$16,710</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Pension Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$63,366	\$65,399	\$2,033
Intergovernmental	8,040	8,298	258
<i>Total Revenues</i>	71,406	73,697	2,291
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Fire:			
Fringe Benefits	369,000	294,061	74,939
<i>Excess of Revenues Under Expenditures</i>	(297,594)	(220,364)	77,230
<b>Other Financing Sources</b>			
Operating Transfers In	300,000	219,486	(80,514)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	2,406	(878)	(3,284)
<i>Fund Balance Beginning of Year</i>	878	878	0
<i>Fund Balance End of Year</i>	\$3,284	\$0	(\$3,284)

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Police Pension Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$63,366	\$65,399	\$2,033
Intergovernmental	8,040	8,298	258
<i>Total Revenues</i>	71,406	73,697	2,291
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Fringe Benefits	374,000	369,639	4,361
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(302,594)	(295,942)	6,652
<b>Other Financing Sources</b>			
Operating Transfers In	303,000	295,064	(7,936)
<i>Excess of Revenues and Other Financing</i> <i>Sources Over (Under) Expenditures</i>	406	(878)	(1,284)
<i>Fund Balance Beginning of Year</i>	878	878	0
<i>Fund Balance End of Year</i>	\$1,284	\$0	(\$1,284)

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Driver Alcohol Treatment Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$6,000	\$7,251	\$1,251
<b>Expenditures</b>			
Current:			
General Government:			
Clerk of Courts:			
Materials and Supplies	<u>15,000</u>	<u>1,023</u>	<u>13,977</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,000)	6,228	15,228
<i>Fund Balance Beginning of Year</i>	<u>11,262</u>	<u>11,262</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,262</u>	<u>\$17,490</u>	<u>\$15,228</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Fines and Forfeitures	\$1,000	\$1,683	\$683
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Materials and Supplies	600	0	600
<i>Excess of Revenues</i>			
<i>Over Expenditures</i>	400	1,683	1,283
<i>Fund Balance Beginning of Year</i>	1,116	1,116	0
<i>Fund Balance End of Year</i>	\$1,516	\$2,799	\$1,283

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Municipal Court Legal Research Fund  
 For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$2,500	\$7,596	\$5,096
<b>Expenditures</b>			
Current:			
General Government:			
Municipal Court:			
Capital Outlay	425	423	2
<i>Excess of Revenues Over Expenditures</i>	2,075	7,173	5,098
<i>Fund Balance Beginning of Year</i>	2,518	2,518	0
<i>Fund Balance End of Year</i>	<u>\$4,593</u>	<u>\$9,691</u>	<u>\$5,098</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$126,732	\$130,798	\$4,066
Permissive Motor Vehicle License Tax	101,000	103,585	2,585
Licenses, Permits and Fees	48,993	56,804	7,811
Fines and Forfeitures	38,500	49,029	10,529
Intergovernmental	3,706,606	1,968,134	(1,738,472)
Interest	231,225	247,813	16,588
Other	333,100	336,220	3,120
<b>Total Revenues</b>	<b>4,586,156</b>	<b>2,892,383</b>	<b>(1,693,773)</b>
<b>Expenditures</b>			
<b>Current:</b>			
<b>General Government:</b>			
Municipal Court Computerization Fund	36,479	30,519	5,960
State Misdemeanant Grant Fund	16,000	14,340	1,660
Federal Aging Grant Fund	18,555	9,132	9,423
Court Security Fund	26,000	25,853	147
Indigent Drivers Alcohol Treatment Fund	15,000	1,023	13,977
Municipal Court Legal Research Fund	425	423	2
<b>Total General Government</b>	<b>112,459</b>	<b>81,290</b>	<b>31,169</b>
<b>Security of Persons and Property:</b>			
Street Repair and Maintenance Fund	53,324	48,056	5,268
Federal COPS Fast Program Fund	63,698	50,000	13,698
Law Enforcement Block Grant Fund	146,220	143,006	3,214
Fire Pension Fund	369,000	294,061	74,939
Police Pension Fund	374,000	369,639	4,361
Enforcement and Education Fund	600	0	600
<b>Total Security of Persons and Property</b>	<b>1,006,842</b>	<b>904,762</b>	<b>102,080</b>
<b>Public Health Services:</b>			
Health Fund	184,847	166,517	18,330
Cemetery Fund	128,539	128,313	226
<b>Total Public Health Services</b>	<b>313,386</b>	<b>294,830</b>	<b>18,556</b>
<b>Transportation:</b>			
Street Repair and Maintenance Fund	699,487	686,705	12,782
State Highway Fund	133,000	115,051	17,949
Taxi Fund	51,480	51,480	0
<b>Total Transportation</b>	<b>\$883,967</b>	<b>\$853,236</b>	<b>\$30,731</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Community Environment:</b>			
Litter Control Fund	\$140,364	\$93,656	\$46,708
HUD Grant Fund	2,021,404	1,061,599	959,805
Community Development Block Grant Fund	241,400	79,486	161,914
Revolving Loan Fund	1,010,000	191,655	818,345
<b>Total Community Environment</b>	<b>3,413,168</b>	<b>1,426,396</b>	<b>1,986,772</b>
<b>Total Expenditures</b>	<b>5,729,822</b>	<b>3,560,514</b>	<b>2,169,308</b>
<i>Excess of Revenues Under Expenditures</i>	<i>(1,143,666)</i>	<i>(668,131)</i>	<i>475,535</i>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	779,000	612,639	(166,361)
Operating Transfers Out	(574,825)	(50,060)	524,765
<b>Total Other Financing Sources (Uses)</b>	<b>204,175</b>	<b>562,579</b>	<b>358,404</b>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<i>(939,491)</i>	<i>(105,552)</i>	<i>833,939</i>
<i>Fund Balance Beginning of Year</i>	<i>1,998,413</i>	<i>1,998,413</i>	<i>0</i>
Prior Year Encumbrances Appropriated	613,143	613,143	0
<b>Fund Balance End of Year</b>	<b>\$1,672,065</b>	<b>\$2,506,004</b>	<b>\$833,939</b>



## **Debt Service Fund**

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

## **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 funds).

*Street Income Tax Construction Fund* - This fund accounts for income tax monies used for improvements to various City roads.

*Capital Improvements Fund* - This fund accounts for income tax monies received for the purpose of acquisition of capital assets.

*Swimming Pool Fund* - This fund was set up in 1971 to account for monies accumulated for the purpose of constructing a municipal community swimming pool.

*Downtown Development Fund* - This fund accounts for monies received for the purpose of improving the downtown area. Source of funds include State Issue II funds and City funds

*Communication Equipment Fund* - This fund accounts for monies received for the purpose of purchasing communication equipment for the City.

*Crossroads Street Construction Fund* - This fund accounts for monies received for the purpose of reconstructing the area at and near the intersection of State Street and Union Avenue. Source of funds include State Issue II funds and City funds

*West State Street Fund* - This fund accounts for monies received for the purpose of widening West State Street from Western Avenue to Freshley Avenue.

*Hospital Sale Capital Fund* - This fund accounts for the monies received from the sale of real property, equipment and buildings to the Alliance Citizens Health Association. (Alliance Community Hospital).

*Other* - Smaller Capital Projects maintained by the City. These funds are as follows:

*Airport Construction Fund  
High School Property Fund  
Jail Construction Fund  
Simpson Storm Sewer Fund  
Street Improvement Fund*

City of Alliance, Ohio  
Combining Balance Sheet  
All Capital Projects Funds  
December 31, 1999

	Street Income Tax Construction	Capital Improvements	Swimming Pool	Downtown Development
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$184,025	\$502,086	\$29,725	\$150,312
Receivables:				
Taxes	96,741	138,202	0	0
Special Assessments	138,642	0	0	0
<b>Total Assets</b>	<b>\$419,408</b>	<b>\$640,288</b>	<b>\$29,725</b>	<b>\$150,312</b>
<b>Liabilities</b>				
Accounts Payable	\$0	\$10,922	\$0	\$0
Contracts Payable	0	0	0	6,457
Interfund Payable	0	0	0	0
Deferred Revenue	138,642	0	0	0
<b>Total Liabilities</b>	<b>138,642</b>	<b>10,922</b>	<b>0</b>	<b>6,457</b>
<b>Fund Equity</b>				
Fund Balances (Deficit):				
Reserved for Encumbrances	0	132,545	0	0
Unreserved, Undesignated	280,766	496,821	29,725	143,855
<b>Total Fund Equity</b>	<b>280,766</b>	<b>629,366</b>	<b>29,725</b>	<b>143,855</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$419,408</b>	<b>\$640,288</b>	<b>\$29,725</b>	<b>\$150,312</b>

<u>Communication Equipment</u>	<u>Crossroads Street Construction</u>	<u>West State Street</u>	<u>Hospital Sale Capital</u>	<u>Other</u>	<u>Totals</u>
\$202,904	\$10,498	\$161,000	\$4,312,971	\$3,012	\$5,556,533
0	0	0	0	0	234,943
0	0	0	0	0	138,642
<u>\$202,904</u>	<u>\$10,498</u>	<u>\$161,000</u>	<u>\$4,312,971</u>	<u>\$3,012</u>	<u>\$5,930,118</u>
\$0	\$0	\$0	\$0	\$0	\$10,922
0	0	86,000	0	0	92,457
0	0	0	0	2,159	2,159
0	0	0	0	0	138,642
0	0	86,000	0	2,159	244,180
202,904	0	86,000	0	157	421,606
0	10,498	(11,000)	4,312,971	696	5,264,332
202,904	10,498	75,000	4,312,971	853	5,685,938
<u>\$202,904</u>	<u>\$10,498</u>	<u>\$161,000</u>	<u>\$4,312,971</u>	<u>\$3,012</u>	<u>\$5,930,118</u>

**City of Alliance, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1999*

	Street Income Tax Construction	Capital Improvements	Swimming Pool	Downtown Development
<b>Revenues</b>				
Municipal Income Tax	\$527,953	\$754,219	\$0	\$0
Intergovernmental	0	0	0	198,163
Special Assessments	722	0	0	0
Interest	0	0	0	0
Donations	0	0	0	1,000
Other	0	0	0	0
<i>Total Revenues</i>	<u>528,675</u>	<u>754,219</u>	<u>0</u>	<u>199,163</u>
<b>Expenditures</b>				
Capital Outlay	354,107	591,385	0	1,255,699
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>174,568</u>	<u>162,834</u>	<u>0</u>	<u>(1,056,536)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds of Bonds	0	0	0	0
Proceeds of Notes	0	0	0	1,200,000
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	0	10,000	0
Operating Transfers Out	(160,773)	(61,550)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(160,773)</u>	<u>(61,550)</u>	<u>10,000</u>	<u>1,200,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>13,795</u>	<u>101,284</u>	<u>10,000</u>	<u>143,464</u>
<i>Fund Balances Beginning of Year</i>	<u>266,971</u>	<u>528,082</u>	<u>19,725</u>	<u>391</u>
<i>Fund Balances End of Year</i>	<u>\$280,766</u>	<u>\$629,366</u>	<u>\$29,725</u>	<u>\$143,855</u>

<u>Communication Equipment</u>	<u>Crossroads Street Construction</u>	<u>West State Street</u>	<u>Hospital Sale Capital</u>	<u>Other</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$1,282,172
0	10,030	0	0	4,896	213,089
0	0	0	0	0	722
0	0	0	161,136	0	161,136
0	0	0	0	0	1,000
0	490	0	0	22,368	22,858
0	10,520	0	161,136	27,264	1,680,977
<u>67,096</u>	<u>10,030</u>	<u>236,000</u>	<u>0</u>	<u>38,881</u>	<u>2,553,198</u>
<u>(67,096)</u>	<u>490</u>	<u>(236,000)</u>	<u>161,136</u>	<u>(11,617)</u>	<u>(872,221)</u>
0	10,000	0	0	0	10,000
0	0	0	0	0	1,200,000
0	0	0	4,176,835	0	4,176,835
270,000	0	311,000	0	34,754	625,754
0	0	0	(25,000)	(72,899)	(320,222)
<u>270,000</u>	<u>10,000</u>	<u>311,000</u>	<u>4,151,835</u>	<u>(38,145)</u>	<u>5,692,367</u>
202,904	10,490	75,000	4,312,971	(49,762)	4,820,146
0	8	0	0	50,615	865,792
<u>\$202,904</u>	<u>\$10,498</u>	<u>\$75,000</u>	<u>\$4,312,971</u>	<u>\$853</u>	<u>\$5,685,938</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Street Income Tax Construction Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$506,000	\$531,300	\$25,300
Intergovernmental	212,250	0	(212,250)
Special Assessments	2,000	722	(1,278)
<i>Total Revenues</i>	720,250	532,022	(188,228)
<b>Expenditures</b>			
Capital Outlay:			
Street Income Tax:			
Capital Outlay	567,250	359,107	208,143
<i>Excess of Revenues Over Expenditures</i>	153,000	172,915	19,915
<b>Other Financing Uses</b>			
Operating Transfers Out	(160,773)	(160,773)	0
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(7,773)	12,142	19,915
<i>Fund Balance Beginning of Year</i>	166,883	166,883	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
<i>Fund Balance End of Year</i>	\$164,110	\$184,025	\$19,915

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Improvements Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$724,190	\$759,000	\$34,810
<b>Expenditures</b>			
Capital Outlay:			
Capital Improvements:			
Capital Outlay	905,179	765,074	140,105
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(180,989)	(6,074)	174,915
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	20,000	0	(20,000)
Operating Transfers Out	(61,830)	(61,550)	280
<i>Total Other Financing Sources (Uses)</i>	(41,830)	(61,550)	(19,720)
<i>Excess of Revenues and Other Financing</i>			
<i>Sources Under Expenditures and</i>			
<i>Other Financing Uses</i>	(222,819)	(67,624)	155,195
<i>Fund Balance Beginning of Year</i>	170,957	170,957	0
Prior Year Encumbrances Appropriated	255,286	255,286	0
<i>Fund Balance End of Year</i>	\$203,424	\$358,619	\$155,195

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Swimming Pool Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Sources</b>			
Operating Transfers In	2,500	10,000	7,500
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	2,500	10,000	7,500
<i>Fund Balance Beginning of Year</i>	19,725	19,725	0
<i>Fund Balance End of Year</i>	<u>\$22,225</u>	<u>\$29,725</u>	<u>\$7,500</u>



**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Downtown Development Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$463,163	\$198,163	(\$265,000)
Donations	0	1,000	1,000
<i>Total Revenues</i>	463,163	199,163	(264,000)
<b>Expenditures</b>			
Capital Outlay:			
Community Development:			
Capital Outlay	1,482,852	1,249,242	233,610
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(1,019,689)	(1,050,079)	(30,390)
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	1,200,000	1,200,000	0
Operating Transfers Out	(180,702)	0	180,702
<i>Total Other Financing Sources (Uses)</i>	1,019,298	1,200,000	180,702
<i>Excess of Revenues and Other Financing</i>			
<i>Sources Over (Under) Expenditures and</i>			
<i>Other Financing Uses</i>	(391)	149,921	150,312
<i>Fund Balance Beginning of Year</i>	391	391	0
<i>Fund Balance End of Year</i>	\$0	\$150,312	\$150,312

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Communication Equipment Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$2,000	\$0	(\$2,000)
<b>Expenditures</b>			
Capital Outlay:			
General Administration Safety:			
Capital Outlay	400,000	270,000	130,000
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(398,000)	(270,000)	128,000
<b>Other Financing Sources</b>			
Proceeds of Notes	400,000	0	(400,000)
Operating Transfers In	0	270,000	270,000
<i>Total Other Financing Sources</i>	400,000	270,000	(130,000)
<i>Excess of Revenues and Other</i>			
<i>Financing Sources Over Expenditures</i>	2,000	0	(2,000)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$2,000	\$0	(\$2,000)

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Crossroads Street Construction Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$10,030	\$10,030	\$0
Other	0	490	490
<i>Total Revenues</i>	10,030	10,520	490
<b>Expenditures</b>			
Capital Outlay:			
Street Transportation:			
Capital Outlay	10,038	10,030	8
<i>Excess of Revenues Over (Under) Expenditures</i>	(8)	490	498
<b>Other Financing Sources</b>			
Proceeds of Bonds	0	10,000	10,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(8)	10,490	10,498
<i>Fund Balance Beginning of Year</i>	8	8	0
<i>Fund Balance End of Year</i>	\$0	\$10,498	\$10,498

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*West State Street Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay:			
Street Transportation:			
Capital Outlay	296,000	236,000	60,000
<i>Excess of Revenues Under Expenditures</i>	(296,000)	(236,000)	60,000
<b>Other Financing Sources</b>			
Operating Transfers In	146,000	311,000	165,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(150,000)	75,000	225,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	(\$150,000)	\$75,000	\$225,000

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hospital Sale Capital Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$0	\$161,136	\$161,136
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>0</u>	<u>161,136</u>	<u>161,136</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	4,176,835	4,176,835
Operating Transfers Out	<u>(25,000)</u>	<u>(25,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(25,000)</u>	<u>4,151,835</u>	<u>4,176,835</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(25,000)</u>	<u>4,312,971</u>	<u>4,337,971</u>
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$25,000)</u>	<u>\$4,312,971</u>	<u>\$4,337,971</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Airport Construction Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Sources</b>			
Operating Transfers In	0	612	612
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	612	612
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$612	\$612

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*High School Property Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Other	\$22,368	\$22,368	\$0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	22,368	22,368	0
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(20,125)</u>	<u>(20,125)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	2,243	2,243	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,243</u></u>	<u><u>\$2,243</u></u>	<u><u>\$0</u></u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Construction Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay:			
Police:			
Capital Outlay	<u>25,000</u>	<u>25,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(25,000)	(25,000)	0
<b>Other Financing Sources</b>			
Operating Transfers In	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(25,000)	0	25,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$25,000)</u>	<u>\$0</u>	<u>\$25,000</u>



**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Simpson Storm Sewer Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$8,924	\$4,896	(\$4,028)
<b>Expenditures</b>			
Capital Outlay:			
Storm Sewers:			
Capital Outlay	<u>18,213</u>	<u>14,038</u>	<u>4,175</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,289)</u>	<u>(9,142)</u>	<u>147</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	61,351	9,142	(52,209)
Operating Transfers Out	<u>(20,000)</u>	<u>0</u>	<u>20,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>41,351</u>	<u>9,142</u>	<u>(32,209)</u>
<i>Excess of Revenues and Other Financing Source Over Expenditures and Other Financing Uses</i>	32,062	0	(32,062)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$32,062</u>	<u>\$0</u>	<u>(\$32,062)</u>

**City of Alliance, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Street Improvement Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$1,000	\$0	(\$1,000)
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	1,000	0	(1,000)
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(52,774)</u>	<u>(52,774)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(51,774)	(52,774)	(1,000)
<i>Fund Balance Beginning of Year</i>	<u>52,774</u>	<u>52,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,000</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,000)</u></u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$1,230,190	\$1,290,300	\$60,110
Intergovernmental	694,367	213,089	(481,278)
Special Assessments	2,000	722	(1,278)
Interest	3,000	161,136	158,136
Donations	0	1,000	1,000
Other	22,368	22,858	490
<i>Total Revenues</i>	<u>1,951,925</u>	<u>1,689,105</u>	<u>(262,820)</u>
<b>Expenditures</b>			
<i>Capital Outlay</i>			
Street Income Tax Construction Fund	567,250	359,107	208,143
Capital Improvements Fund	905,179	765,074	140,105
Downtown Development Fund	1,482,852	1,249,242	233,610
Communication Equipment Fund	400,000	270,000	130,000
Crossroads Street Construction Fund	10,038	10,030	8
West State Street Fund	296,000	236,000	60,000
Jail Construction Fund	25,000	25,000	0
Simpson Storm Sewer Fund	18,213	14,038	4,175
<i>Total Capital Outlay</i>	<u>3,704,532</u>	<u>2,928,491</u>	<u>776,041</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,752,607)</u>	<u>(1,239,386)</u>	<u>513,221</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	0	10,000	10,000
Proceeds of Notes	1,600,000	1,200,000	(400,000)
Sale of Fixed Assets	0	4,176,835	4,176,835
Transfers In	229,851	625,754	395,903
Transfers Out	(521,204)	(320,222)	200,982
<i>Total Other Financing Sources (Uses)</i>	<u>1,308,647</u>	<u>5,692,367</u>	<u>4,383,720</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(443,960)</u>	<u>4,452,981</u>	<u>4,896,941</u>
<i>Fund Balance Beginning of Year</i>	410,738	410,738	0
Prior Year Encumbrances Appropriated	260,286	260,286	0
<i>Fund Balance End of Year</i>	<u>\$227,064</u>	<u>\$5,124,005</u>	<u>\$4,896,941</u>

## **Enterprise Funds**

Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private sector business enterprises where the intent is that the cost (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 is has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, public policy, management control, accountability or other purposes.

***Water Fund*** - This fund accounts for revenues generated from charges for distribution of water to residential and commercial users of the City.

***Sewer Fund*** - This fund accounts for revenues generated from charges for sanitary services provided to residential and commercial users of the City.

**City of Alliance, Ohio**  
*Combining Balance Sheet*  
*All Enterprise Funds*  
*December 31, 1999*

	Water	Sewer	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,582,950	\$1,193,098	\$2,776,048
Accounts Receivables	578,416	441,957	1,020,373
Materials and Supplies Inventory	285,977	49,895	335,872
Deferred Charges	328,078	0	328,078
	<b>2,775,421</b>	<b>1,684,950</b>	<b>4,460,371</b>
<b>Restricted Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	911,267	516,071	1,427,338
Cash and Cash Equivalents with Fiscal Agents	1,933,563	0	1,933,563
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	18,626,388	9,346,069	27,972,457
	<b>\$24,246,639</b>	<b>\$11,547,090</b>	<b>\$35,793,729</b>
<b>Liabilities and Fund Equity</b>			
<b>Liabilities</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$30,661	\$34,698	\$65,359
Accrued Wages	21,109	23,171	44,280
Compensated Absences Payable	5,176	6,095	11,271
Due to Other Funds	2,992	2,408	5,400
Intergovernmental Payable	73,914	69,502	143,416
Accrued Interest Payable	122,401	54,505	176,906
Current Portion of General Obligation Bonds Payable	0	100,000	100,000
Current Portion of Revenue Bonds Payable	615,000	320,000	935,000
	<b>871,253</b>	<b>610,379</b>	<b>1,481,632</b>
<b>Long-Term Liabilities:</b>			
Compensated Absences Payable	218,721	333,364	552,085
General Obligation Bonds Payable (net of Current Portion)	0	475,000	475,000
Revenue Bonds Payable (net of Current Portion)	18,397,914	4,310,000	22,707,914
	<b>18,616,635</b>	<b>5,118,364</b>	<b>23,734,999</b>
	<b>19,487,888</b>	<b>5,728,743</b>	<b>25,216,631</b>
<b>Fund Equity</b>			
Contributed Capital	4,786,753	1,136,329	5,923,082
Retained Earnings (Deficit):			
Reserved:			
Replacement and Improvement	218,488	313,912	532,400
Operation and Maintenance	692,779	202,159	894,938
Unreserved	(939,269)	4,165,947	3,226,678
	<b>4,758,751</b>	<b>5,818,347</b>	<b>10,577,098</b>
	<b>\$24,246,639</b>	<b>\$11,547,090</b>	<b>\$35,793,729</b>

**City of Alliance, Ohio**  
*Combining Statement of Revenues, Expenses  
and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 1999*

	Water	Sewer	Totals
<b>Operating Revenues</b>			
Charges for Services	\$4,081,425	\$3,223,405	\$7,304,830
Other	35,787	54,864	90,651
<i>Total Operating Revenues</i>	<u>4,117,212</u>	<u>3,278,269</u>	<u>7,395,481</u>
<b>Operating Expenses</b>			
Salaries and Wages	1,136,546	1,066,100	2,202,646
Fringe Benefits	359,618	335,606	695,224
Purchased Services	340,945	345,831	686,776
Materials and Supplies	347,355	505,317	852,672
Other	26,590	11,313	37,903
Depreciation	494,684	931,361	1,426,045
<i>Total Operating Expenses</i>	<u>2,705,738</u>	<u>3,195,528</u>	<u>5,901,266</u>
<i>Operating Income</i>	<u>1,411,474</u>	<u>82,741</u>	<u>1,494,215</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	190,286	88,268	278,554
Interest and Fiscal Charges	(1,108,133)	(320,398)	(1,428,531)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(917,847)</u>	<u>(232,130)</u>	<u>(1,149,977)</u>
<i>Income (Loss) Before Operating Transfers</i>	493,627	(149,389)	344,238
Operating Transfers In	0	60,000	60,000
<i>Net Income (Loss)</i>	493,627	(89,389)	404,238
<i>Retained Earnings (Deficit) Beginning of Year</i>	<u>(521,629)</u>	<u>4,771,407</u>	<u>4,249,778</u>
<i>Retained Earnings (Deficit) End of Year</i>	<u>(28,002)</u>	<u>4,682,018</u>	<u>4,654,016</u>
Contributed Capital Beginning of Year	4,483,153	874,148	5,357,301
Contributions:			
Municipal Income Tax	303,600	0	303,600
Capital Grants	0	262,181	262,181
Contributed Capital End of Year	<u>4,786,753</u>	<u>1,136,329</u>	<u>5,923,082</u>
<i>Total Fund Equity End of Year</i>	<u>\$4,758,751</u>	<u>\$5,818,347</u>	<u>\$10,577,098</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$289,000	\$303,600	\$14,600
Charges for Services	3,818,000	4,028,609	210,609
Interest	71,800	106,567	34,767
Other	30,000	35,787	5,787
<i>Total Revenues</i>	<u>4,208,800</u>	<u>4,474,563</u>	<u>265,763</u>
<b>Expenses</b>			
Salaries and Wages	1,218,103	1,201,853	16,250
Fringe Benefits	381,731	376,247	5,484
Contractual Services	346,505	342,527	3,978
Materials and Supplies	475,863	404,189	71,674
Capital Outlay	731,534	137,859	593,675
Other	32,175	28,601	3,574
<i>Total Expenses</i>	<u>3,185,911</u>	<u>2,491,276</u>	<u>694,635</u>
<i>Excess of Revenues Over Expenses</i>	1,022,889	1,983,287	960,398
Operating Transfers Out	<u>(1,709,617)</u>	<u>(1,520,766)</u>	<u>188,851</u>
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(686,728)	462,521	1,149,249
<i>Fund Equity Beginning of Year</i>	1,911,170	1,911,170	0
Prior Year Encumbrances Appropriated	<u>54,452</u>	<u>54,452</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,278,894</u>	<u>\$2,428,143</u>	<u>\$1,149,249</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$2,806,000	\$3,184,481	\$378,481
Interest	53,300	88,268	34,968
Grants	563,884	262,181	(301,703)
Other	93,000	54,864	(38,136)
<i>Total Revenues</i>	<u>3,516,184</u>	<u>3,589,794</u>	<u>73,610</u>
<b>Expenses</b>			
Salaries and Wages	1,133,502	1,063,148	70,354
Fringe Benefits	348,511	336,403	12,108
Contractual Services	380,781	354,626	26,155
Materials and Supplies	639,487	610,535	28,952
Capital Outlay	701,387	168,917	532,470
Other	15,550	12,748	2,802
<i>Total Expenses</i>	<u>3,219,218</u>	<u>2,546,377</u>	<u>672,841</u>
<i>Excess of Revenues Over Expenses</i>	296,966	1,043,417	746,451
Operating Transfers In	60,300	60,000	(300)
Operating Transfers Out	(736,542)	(728,316)	8,226
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(379,276)	375,101	754,377
<i>Fund Equity Beginning of Year</i>	1,162,126	1,162,126	0
Prior Year Encumbrances Appropriated	36,750	36,750	0
<i>Fund Equity End of Year</i>	<u>\$819,600</u>	<u>\$1,573,977</u>	<u>\$754,377</u>



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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$289,000	\$303,600	\$14,600
Charges for Services	6,624,000	7,213,090	589,090
Capital Grants	563,884	262,181	(301,703)
Interest	125,100	194,835	69,735
Other	123,000	90,651	(32,349)
<i>Total Revenues</i>	<u>7,724,984</u>	<u>8,064,357</u>	<u>339,373</u>
<b>Expenses</b>			
<b>Salaries and Wages:</b>			
Water Fund	1,218,103	1,201,853	16,250
Sewer Fund	1,133,502	1,063,148	70,354
<b>Total Salaries and Wages</b>	<u>2,351,605</u>	<u>2,265,001</u>	<u>86,604</u>
<b>Fringe Benefits:</b>			
Water Fund	381,731	376,247	5,484
Sewer Fund	348,511	336,403	12,108
<b>Total Fringe Benefits</b>	<u>730,242</u>	<u>712,650</u>	<u>17,592</u>
<b>Contractual Services:</b>			
Water Fund	346,505	342,527	3,978
Sewer Fund	380,781	354,626	26,155
<b>Total Contractual Services</b>	<u>727,286</u>	<u>697,153</u>	<u>30,133</u>
<b>Materials and Supplies:</b>			
Water Fund	475,863	404,189	71,674
Sewer Fund	639,487	610,535	28,952
<b>Total Materials and Supplies</b>	<u>1,115,350</u>	<u>1,014,724</u>	<u>100,626</u>
<b>Capital Outlay:</b>			
Water Fund	731,534	137,859	593,675
Sewer Fund	701,387	168,917	532,470
<b>Total Capital Outlay</b>	<u>\$1,432,921</u>	<u>\$306,776</u>	<u>\$1,126,145</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other:			
Water Fund	\$32,175	\$28,601	\$3,574
Sewer Fund	15,550	12,748	2,802
Total Other	47,725	41,349	6,376
<i>Total Expenses</i>	6,405,129	5,037,653	1,367,476
<i>Excess of Revenues Over Expenses</i>	1,319,855	3,026,704	1,706,849
Operating Transfers In	60,300	60,000	(300)
Operating Transfers Out	(2,446,159)	(2,249,082)	197,077
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(1,066,004)	837,622	1,903,626
<i>Fund Equity Beginning of Year</i>	3,073,296	3,073,296	0
Prior Year Encumbrances Appropriated	91,202	91,202	0
<i>Fund Equity End of Year</i>	\$2,098,494	\$4,002,120	\$1,903,626

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

	Water	Sewer	Totals
<i>Increase (Decrease) In Cash and Cash Equivalents</i>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$4,028,609	\$3,184,481	\$7,213,090
Cash Payments to Suppliers for Good and Services	(385,769)	(576,012)	(961,781)
Cash Payments for Employee Services and Benefits	(1,571,273)	(1,399,551)	(2,970,824)
Cash Payments for Contractual Services	(327,928)	(346,085)	(674,013)
Other Revenue	35,787	54,864	90,651
Other Expenses	(27,166)	(11,313)	(38,479)
<i>Net Cash Provided by Operating Activities</i>	<u>1,752,260</u>	<u>906,384</u>	<u>2,658,644</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfer In	0	60,000	60,000
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of Capital Assets	(113,066)	(78,224)	(191,290)
Municipal Income Tax	303,600	0	303,600
Capital Grants	0	262,181	262,181
Principal Paid on Sewer General Obligation Bonds	0	(100,000)	(100,000)
Interest Paid on Sewer General Obligation Bonds	0	(63,340)	(63,340)
Principal Paid on Water Revenue Bonds	(590,000)	0	(590,000)
Interest Paid on Water Revenue Bonds	(1,017,893)	0	(1,017,893)
Principal Paid on Sewer Revenue Bonds	0	(305,000)	(305,000)
Interest Paid on Sewer Revenue Bonds	0	(259,976)	(259,976)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(1,417,359)</u>	<u>(544,359)</u>	<u>(1,961,718)</u>
<b>Cash Flows from Investing Activities</b>			
Interest	190,286	88,268	278,554
<i>Net Increase In Cash and Cash Equivalents</i>	525,187	510,293	1,035,480
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,902,593</u>	<u>1,198,876</u>	<u>5,101,469</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,427,780</u>	<u>\$1,709,169</u>	<u>\$6,136,949</u>

(continued)

**City of Alliance, Ohio**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 1999*

	Water	Sewer	Totals
<b>Reconciliation of Operating Income to</b>			
<b>Net Cash Provided by Operating Activities</b>			
Operating Income	\$1,411,474	\$82,741	\$1,494,215
<b>Adjustments:</b>			
Depreciation	494,684	931,361	1,426,045
<b>(Increase) in Assets:</b>			
Accounts Receivable	(52,816)	(38,924)	(91,740)
Inventory	(36,518)	(2,050)	(38,568)
<b>Increase/(Decrease) in Liabilities:</b>			
Accounts Payable	797	17,246	18,043
Contracts Payable	0	(87,507)	(87,507)
Accrued Wages	(38,091)	(30,289)	(68,380)
Compensated Absences Payable	(27,216)	33,241	6,025
Intergovernmental Payable	(2,105)	(707)	(2,812)
Due to Other Funds	2,051	1,272	3,323
<i>Net Cash Provided by Operating Activities</i>	<u>\$1,752,260</u>	<u>\$906,384</u>	<u>\$2,658,644</u>

### **Internal Service Fund**

The internal service fund is used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Specifically the Insurance fund accounts for a medical benefit self-insurance program for employees of the City. Since there is only one internal service fund and the level of budgetary control is not greater than that presented in the combined financial statements, no additional financial statements are presented.

### **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 fund types:

#### **Agency Funds**

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

***Municipal Court Fund*** - This fund accounts for bank accounts used by the municipal court.

***Carnation Cable Fund*** - This fund accounts for monies received from cable franchise fees prescribed by City Ordinance for local cable access.

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

	Beginning Balance 01/01/99	Additions	Deductions	Ending Balance 12/31/99
<b><i>Municipal Court</i></b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$36,212	\$1,247,026	\$1,207,829	\$75,409
<b>Liabilities</b>				
Undistributed Assets	\$36,212	\$1,247,026	\$1,207,829	\$75,409
<b><i>Carnation Cable</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$43,152	\$42,500	\$652
<b>Liabilities</b>				
Undistributed Assets	\$0	\$43,152	\$42,500	\$652
<b><i>Total - All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$43,152	\$42,500	\$652
Cash and Cash Equivalents in Segregated Accounts	36,212	1,247,026	1,207,829	75,409
<b>Total Assets</b>	<b>\$36,212</b>	<b>\$1,290,178</b>	<b>\$1,250,329</b>	<b>\$76,061</b>
<b>Liabilities</b>				
Undistributed Assets	\$36,212	\$1,290,178	\$1,250,329	\$76,061

### **General Fixed Assets Account Group**

The general fixed assets group is used to account for all land and improvements, buildings, equipment and machinery, and vehicles not used in the operations of proprietary funds.



**City of Alliance, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 1999*

Function	General Fixed Assets 1/1/99	Additions	Deductions	General Fixed Assets 12/31/99
General Government	\$4,970,771	\$290,886	\$26,029	\$5,235,628
Security of Persons and Property	2,319,094	339,165	45,525	2,612,734
Public Health Services	167,014	11,980	0	178,994
Leisure Time Activities	681,950	29,153	22,870	688,233
Community Environment	66,701	1,239	0	67,940
Basic Utility	85,156	0	0	85,156
Transportation	1,462,716	50,661	35,000	1,478,377
<i>Total</i>	9,753,402	723,084	129,424	10,347,062
Construction in Progress	0	67,096	0	67,096
<i>Total General Fixed Assets</i>	<u>\$9,753,402</u>	<u>\$790,180</u>	<u>\$129,424</u>	<u>\$10,414,158</u>

**City of Alliance, Ohio**  
*Schedule of General Fixed Assets*  
*By Function and Type*  
*December 31, 1999*

Function	Total	Equipment and Machinery		
		Land and Improvements	Buildings	Vehicles
General Government	\$5,235,628	\$2,665,475	\$1,958,311	\$61,052
Security of Persons and Property	2,612,734	31,443	34,476	1,400,062
Public Health Services	178,994	61,360	32,404	0
Leisure Time Activities	688,233	60,212	108,026	168,786
Community Environment	67,940	36,647	10,781	0
Basic Utility	85,156	887	0	0
Transportation	1,478,377	82,901	46,977	422,101
<i>Total</i>	10,347,062	2,938,925	2,190,975	2,052,001
Construction in Progress	67,096	0	67,096	0
<i>Total General Fixed Assets</i>	<u>\$10,414,158</u>	<u>\$2,938,925</u>	<u>\$2,258,071</u>	<u>\$2,052,001</u>

**City of Alliance, Ohio**  
*Schedule of General Fixed Assets*  
*By Source*  
*December 31, 1999*

**General Fixed Assets**

Land and Improvements	\$2,938,925
Buildings	2,190,975
Equipment and Machinery	3,165,161
Vehicles	2,052,001
Construction in Progress	<u>67,096</u>

*Total General Fixed Assets* \$10,414,158

**Investment in General Fixed Assets from**

General Governmental Revenues	\$10,304,714
Capital Projects	67,096
Grants	<u>42,348</u>

*Total General Fixed Assets* \$10,414,158

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*STATISTICAL SECTION*

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

	1999 (1)	1998 (1)	1997 (1)	1996 (1)	1995	1994	1993	1992	1991	1990
General Government	\$2,153,411	\$1,947,283	\$1,981,236	\$1,776,027	\$1,374,729	\$1,290,295	\$1,206,387	\$1,200,401	\$1,394,465	\$1,288,783
Security of Persons and Property	5,293,124	4,871,021	4,546,571	4,489,627	4,178,110	4,067,978	4,025,351	3,801,000	3,929,209	3,924,215
Public Health Services	334,104	325,500	324,364	287,153	294,872	289,454	381,470	439,025	248,578	236,843
Transportation	274,218	154,225	281,260	278,114	218,596	250,331	240,486	239,732	270,923	285,206
Community Environment	74,637	70,412	64,580	76,084	74,125	88,223	78,902	70,185	71,847	75,938
Basic Utility Services	50,222	42,045	36,641	33,710	34,939	33,246	33,419	0	25,659	0
Leisure Time Activities	503,413	468,233	442,598	415,225	369,617	363,696	354,075	347,188	361,503	354,239
Capital Outlay	0	0	0	0	1,500	0	0	0	0	0
Debt Service	0	2,646	3,897	3,897	0	0	0	0	0	0
<b>Total</b>	<b>\$8,683,129</b>	<b>\$7,881,365</b>	<b>\$7,681,147</b>	<b>\$7,359,837</b>	<b>\$6,546,488</b>	<b>\$6,383,223</b>	<b>\$6,320,090</b>	<b>\$6,097,531</b>	<b>\$6,302,184</b>	<b>\$6,165,224</b>

Source: City financial records

(1) 1996 - 1999 are reported on a GAAP basis; all other on a Cash basis.

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

	1999 (1)	1998 (1)	1997 (1)	1996 (1)	1995	1994	1993	1992	1991	1990
Property and Other Taxes	\$726,080	\$717,986	\$600,209	\$608,917	\$589,162	\$579,956	\$572,545	\$602,235	\$583,565	\$578,023
Municipal Income Tax (2)	6,160,316	5,890,573	5,240,798	5,007,100	0	0	0	0	0	0
Charges for Services	189,297	102,862	193,172	287,354	0	53,655	179,046	189,184	0	0
Licenses, Permits and Fees	146,591	109,243	107,265	124,296	315,999	339,696	359,186	323,586	477,451	207,970
Fines and Forfeitures (3)	452,978	403,061	307,879	338,592	0	0	0	0	0	0
Intergovernmental	1,552,126	1,770,962	1,968,925	1,443,921	1,379,200	1,109,141	1,054,891	1,267,620	1,236,623	1,003,650
Special Assessments	5,318	0	0	0	0	0	0	0	0	0
Interest	223,248	184,306	197,303	164,577	0	0	0	0	0	0
Rentals	1,960	51,206	98,611	50,650	0	0	0	0	0	0
Donations	2,500	0	0	100	0	0	0	0	0	0
Other	314,780	479,427	76,868	88,778	360,223	522,568	185,822	197,371	290,108	376,019
<b>Totals</b>	<b>\$9,775,194</b>	<b>\$9,709,626</b>	<b>\$8,791,030</b>	<b>\$8,114,285</b>	<b>\$2,644,584</b>	<b>\$2,605,016</b>	<b>\$2,351,490</b>	<b>\$2,579,996</b>	<b>\$2,587,747</b>	<b>\$2,165,662</b>

Source: City Financial Records

- (1) 1996 - 1999 are reported on a GAAP basis; all other on a Cash basis.
- (2) Prior to 1996 does not include Municipal Income Tax. They were part of operating transfers in.
- (3) Prior to 1996 Fines and Forfeitures was not separate, the City reported Fines with Licenses, Permits and Fees and Forfeitures were part of other.

**City of Alliance, Ohio**  
*Real Property and Public Utility Tax Levies and Collections*  
*Last Ten Years*

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Collections To Tax Levy	Delinquent Collection	Total Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (1)
1999	\$730,893	\$93,753	\$824,646	\$707,075	96.74%	\$28,188	\$735,263	100.60%	\$103,853
1998	722,697	94,117	816,814	694,723	96.13	21,767	716,490	99.14	93,753
1997	586,621	72,957	659,578	569,071	97.01	17,794	586,865	100.04	94,117
1996	585,811	71,830	657,641	568,449	97.04	13,995	582,444	99.43	72,957
1995	581,392	77,340	658,732	569,032	97.87	17,029	586,061	100.80	71,830
1994	570,062	73,486	643,548	557,215	97.75	16,072	573,287	100.57	77,340
1993	560,695	75,845	636,540	550,836	98.24	18,034	568,870	101.46	73,486
1992	557,273	77,442	634,715	543,926	97.60	22,716	566,642	101.68	75,845
1991	551,087	73,432	624,519	528,857	95.97	15,176	544,033	98.72	77,442
1990	535,310	71,324	606,634	520,850	97.30	18,523	539,373	100.76	73,432

Source: Stark County, Ohio; County Auditor

(1) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.



**City of Alliance, Ohio**  
*Personal Property Tax Levies And Collections*  
*Last Ten Years*

Year	Current Levy	Delinquent Levy	Total Levy	Current Collection	Percent of Current Collections To Tax Levy	Delinquent Collection	Total Collections	Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Taxes (1)
1999	\$153,185	\$32,192	\$185,377	\$143,143	93.44%	\$1,729	\$144,872	94.57%	\$32,286
1998	140,065	40,201	180,266	138,941	99.20	6,566	145,507	103.89	32,192
1997	135,396	35,811	171,207	132,716	98.02	5,519	138,235	102.10	40,201
1996	134,171	16,777	150,948	132,928	99.07	5,204	138,132	102.95	35,811
1995	124,576	15,657	140,233	123,895	99.45	3,926	127,821	102.60	16,777
1994	120,953	14,350	135,303	119,745	99.00	2,978	122,723	101.46	15,657
1993	121,647	14,163	135,810	118,320	97.27	6,081	124,401	102.26	14,350
1992	146,826	13,281	160,107	142,760	97.23	12,538	155,298	105.77	14,163
1991	149,037	9,823	158,860	142,003	95.28	8,348	150,351	100.88	13,281
1990	151,204	4,834	156,038	146,695	97.02	13,595	160,290	106.01	9,823

Source: Stark County, Ohio; County Auditor

(1) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

**City of Alliance, Ohio**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Years**

Year (1)	Real Property		Public Utility Property		Tangible Personal Property		Total		Ratio
	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value	
1999	\$188,647,670	\$538,993,343	\$13,664,980	\$15,528,386	\$45,873,190	\$183,492,760	\$248,185,840	\$738,014,489	33.63%
1998	184,426,770	526,933,629	14,185,590	16,119,989	41,473,908	165,895,632	240,086,268	708,949,249	33.87
1997	146,125,620	417,501,771	14,162,410	16,093,648	39,507,805	158,031,220	199,795,835	591,626,639	33.77
1996	144,821,400	413,775,429	14,829,220	16,851,386	38,626,528	154,506,112	198,277,148	585,132,927	33.89
1995	142,813,080	408,037,371	14,768,480	16,782,364	35,207,943	140,831,772	192,789,503	565,651,507	34.08
1994	140,674,860	401,928,171	14,608,750	16,600,852	33,648,097	134,592,388	188,931,707	553,121,412	34.16
1993	138,231,920	394,948,343	14,362,290	16,320,784	33,709,777	134,839,108	186,303,987	546,108,235	34.11
1992	137,559,700	393,027,714	14,068,960	15,987,455	39,840,339	159,361,356	191,468,999	568,376,525	33.69
1991	136,446,920	389,848,343	14,121,690	16,047,375	40,714,647	162,858,588	191,283,257	568,754,306	33.63
1990	131,986,190	377,103,400	13,187,810	14,986,148	40,962,662	163,850,648	186,136,662	555,940,196	33.48

Source: Stark County, Ohio; County Auditor

(1) The year represents collection year.

(2) This amount is calculated based on the following percentages:

Real property is assessed at thirty-five percent of actual value.

Public utility is assessed at eighty-eight percent of actual value.

Tangible personal is assessed at twenty-five percent of actual value.

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

Year	City of Alliance			Stark County	Alliance City		Marlington		County Parks	Total Direct and Overlapping Governments
	District 1	District 2	Total City		School District	Local School District				
1999	\$4.00	\$2.00	\$6.00	\$9.60	\$50.40	\$48.90	\$0.50	\$115.40		
1998	4.00	2.00	6.00	9.60	50.40	48.90	0.50	115.40		
1997	4.00	2.00	6.00	9.60	50.70	48.90	0.50	115.70		
1996	4.00	2.00	6.00	9.60	50.70	48.90	0.20	115.40		
1995	4.00	2.00	6.00	10.10	50.70	48.90	0.20	115.90		
1994	4.00	2.00	6.00	8.20	50.70	48.90	0.20	114.00		
1993	4.00	2.00	6.00	9.20	50.80	48.90	0.20	115.10		
1992	4.00	2.00	6.00	9.20	50.80	48.90	0.20	115.10		
1991	4.00	2.00	6.00	9.20	50.80	48.90	0.20	115.10		
1990	4.00	2.00	6.00	9.20	50.90	48.90	0.20	115.20		

Source: Stark County, Ohio; County Auditor

**City of Alliance**  
*Special Assessment Levies and Collections (1)*  
*Last Ten Years*

Year	Current Assessments Levied	Current Assessments Collected	Percentage of Current Assessments Collected to Levy	Delinquent Assessments Collected	Percentage of Delinquent Assessments Collected to Current Levy	Total Assessments Collected	Percentage of Total Collections to Current Levy	Accumulative Delinquency
1999	\$32,236	\$8,207	25.46%	\$14,972	46.44%	\$23,179	71.90%	\$566,835
1998	14,504	3,733	25.74	8,181	56.41	11,914	82.14	558,107
1997	3,656	3,650	99.84	2,445	66.88	6,095	166.71	513,468
1996	2,883	426	14.78	3,601	124.90	4,027	139.68	477,937
1995	4,948	3,184	64.35	7,902	159.70	11,086	224.05	454,999
1994	2,328	1,464	62.89	2,261	97.12	3,725	160.01	434,435
1993	7,542	3,750	49.72	500	6.63	4,250	56.35	418,511
1992	12,771	4,480	35.08	8,404	65.81	12,884	100.88	374,569
1991	19,546	2,508	12.83	7,960	40.72	10,468	53.56	347,947
1990	34,352	13,304	38.73	5,238	15.25	18,542	53.98	316,327

Source: Stark County, Ohio; County Auditor

(1) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.  
 The assessments include service assessments and delinquent water and sewer assessments.

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

<u>Year</u>	<u>Population (1)</u>	<u>Net General Bonded Debt</u>	<u>Assessed Value</u>	<u>Ratio of Net General Bonded Debt to Assessed Value</u>	<u>Net General Bonded Debt Per Capita</u>
1999	23,376	\$1,535,922	\$248,185,840	0.62%	\$65.71
1998	23,376	1,700,922	240,086,268	0.71	72.76
1997	23,376	630,819	199,795,835	0.32	26.99
1996	23,376	733,005	198,277,148	0.37	31.36
1995	23,376	798,032	192,789,503	0.41	34.14
1994	23,376	88,032	188,931,707	0.05	3.77
1993	23,376	909,560	186,303,987	0.49	38.91
1992	23,376	984,559	191,468,999	0.51	42.12
1991	23,376	1,109,039	191,283,257	0.58	47.44
1990	23,376	1,174,040	186,136,662	0.63	50.22

Source: Stark County, Ohio; County Auditor

(1) Population figures are from the Census Bureau.

**City of Alliance, Ohio**  
*Computation of Legal Debt Margin*  
 December 31, 1999

Assessed Value \$248,185,840

Legal Debt Margin:

Debt Limitation - 10.5 percent  
 of Assessed Value 26,059,513

Debt Applicable to Limitation:

General Obligation Bonds	\$1,660,000
Special Assessment Bonds	700,000
Enterprise General Obligation Bonds	575,000
Revenue Bonds	680,400
Notes	1,040,000
Revenue Bonds	25,320,000
Notes	<u>1,830,000</u>

Gross Indebtedness 31,805,400  
 (Total Voted and Unvoted Debt)

Less: Debt Outside Limitations:

Special Assessment Bonds	700,000
Enterprise General Obligation Bonds	575,000
Revenue Bonds	<u>25,320,000</u>

Total Debt Outside Limitations 26,595,000

Total Debt Applicable to Limitation -  
 Within 10.5% Limitations 5,210,400

Less: Amount Available in Debt Service Fund  
 to pay debt applicable to limitation 124,078

Net Debt Within 10.5% Limitation 5,086,322

Overall Debt Margin Within 10.5% Limitation \$20,973,191

\*\*\*\*\*

Unvoted Debt Limitation - 5.5% of Assessed Valuation \$13,650,221

Gross Indebtedness Authorized by Council \$31,805,400

Less: Debt Outside Limitations:

Total Debt Outside Limitations 26,595,000

Debt Within 5.5% Limitation 5,210,400

Less Amount Available in Debt Service Fund 124,078

Net Debt Within 5.5% Limitation 5,086,322

Unvoted Debt Margin Within 5.5% Limitation \$8,563,899

Source: City Financial Records

**City of Alliance, Ohio**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
*December 31, 1999*

	General Obligation Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City of Alliance
City of Alliance	\$1,660,000	100.00%	\$1,660,000
Alliance City Schools	1,705,000	94.40	1,609,520
			\$3,269,520

Source: Stark County, Ohio; County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the assessed valuation of the political subdivision.

**City of Alliance, Ohio**  
**Revenue Bond Coverage (4)**

Water

Year (3)	Operating Revenue	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirement (2)			Coverage
				Principal	Interest	Total	
1999	\$4,117,212	\$2,211,054	\$1,906,158	\$590,000	\$1,017,893	\$1,607,893	1.19
1998	3,719,118	2,160,627	1,558,491	230,000	911,582	1,141,582	1.37
1997	4,165,780	2,147,368	2,018,412	370,000	923,163	1,293,163	1.56
1996	4,276,833	2,133,031	2,143,802	330,000	941,643	1,271,643	1.69
1995	4,109,604	2,028,258	2,081,346	200,000	952,443	1,152,443	1.81
1994	3,590,407	1,689,506	1,900,901	175,000	961,543	1,136,543	1.67
1993	3,165,370	1,677,861	1,487,509	100,000	966,543	1,066,543	1.39
1992	2,806,319	1,537,803	1,268,516	0	1,084,675	1,084,675	1.17

Sewer

Year (3)	Operating Revenue	Operating Expenses (1)	Net Revenue Available for Debt Service	Debt Service Requirement (2)			Coverage
				Principal	Interest	Total	
1999	\$3,278,269	\$2,264,167	\$1,014,102	\$305,000	\$259,976	\$564,976	1.79
1998	2,731,436	1,756,040	975,396	295,000	288,632	583,632	1.67
1997	2,722,849	1,949,139	773,710	280,000	300,533	580,533	1.33
1996	3,047,533	1,996,073	1,051,460	270,000	311,333	581,333	1.81
1995	3,140,605	1,775,861	1,364,744	260,000	320,693	580,693	2.35
1994	3,016,014	1,645,980	1,370,034	0	160,346	160,346	8.54

- (1) Total Operating Expenses exclusive of depreciation
- (2) Includes principal and interest of bonds only
- (3) 1996 - 1999 are reported on a GAAP basis, all other years are on a Cash basis
- (4) Prior to 1992, the Water enterprise fund did not have any revenue bonds.  
Prior to 1994, the Sewer enterprise fund did not have any revenue bonds.



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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service To Total General Fund Expenditures</u>
1999	\$165,000	\$99,590	\$264,590	\$8,683,129	3.05%
1998	135,000	77,791	212,791	7,881,365	2.70
1997	100,000	59,305	159,305	7,681,147	2.07
1996	95,000	65,433	160,433	7,359,837	2.18
1995	90,000	71,147	161,147	6,546,488	2.46
1994	85,000	76,460	161,460	6,383,223	2.53
1993	75,000	81,110	156,110	6,320,090	2.47
1992	70,000	85,380	155,380	6,097,531	2.55
1991	65,000	89,280	154,280	6,302,184	2.45
1990	0	48,112	48,112	6,165,224	0.78

Source: City financial records

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

Year	Property Value (1)	New Construction		
		Permits	Dollar Value of Permits	Bank Deposits (in thousands)
1999	\$188,647,670	96	\$11,786,981	\$4,104,930
1998	184,426,770	35	17,976,000	3,883,475
1997	146,125,620	38	7,949,695	3,823,605
1996	144,821,400	25	4,304,900	3,851,016
1995	142,813,080	41	9,750,800	3,819,500
1994	140,674,860	42	5,966,200	3,714,924
1993	138,231,920	54	9,807,500	803,704
1992	137,559,700	28	3,165,500	797,601
1991	136,446,920	24	3,275,800	738,397
1990	131,986,190	29	2,739,800	1,483,350

Sources: Stark County, Ohio; County Auditor  
City building permits reports  
Federal Reserve Bank of Cleveland

(1) Represents total real property assessed value for the City

**City of Alliance, Ohio**  
*Principal Taxpayers - Real Property*  
*December 31, 1999*

Taxpayer	Assessed Valuation	Percent of Assessed Valuation
Alliance Ventures, Incorporated	\$5,224,910	2.77%
Alliance Citizens Health Association, Incorporated	3,631,230	1.92
All Ohio Holding, Incorporated	3,131,420	1.66
James G. Stout	2,442,610	1.29
Chino Spectrum Marketplace I & II LLC	2,413,740	1.28
S D A General Partnership	1,597,300	0.85
Amsted Industries, Incorporated	1,205,380	0.64
College Plaza Realty, Incorporated	1,160,820	0.62
Alliance City	1,042,160	0.55
Alliance Apartments Limited Partnership	975,810	0.52
Totals	<u>\$22,825,380</u>	<u>12.10%</u>
Total City Assessed Valuation	<u>\$188,647,670</u>	

Source: Stark County, Ohio; County Auditor

**City of Alliance, Ohio**  
*Principal Taxpayers - Tangible Personal Property*  
*December 31, 1999*

Taxpayer	Assessed Valuation	Percent of Assessed Valuation
Alliance Tubular Products Company	\$6,451,960	14.06%
Amsted Industries, Incorporated	4,361,220	9.51
Coastal Pet Products, Incorporated	2,045,380	4.46
Lane Drug Company	1,734,380	3.78
Lowes Home Center Incorporated	1,726,790	3.76
Stars of Cleveland Incorporated	1,510,290	3.29
Patriot Forge of America Incorporated	1,402,010	3.06
Wally Armour Chrysler Plymouth Dodge	1,401,540	3.06
Robertson Heating Supply Company of Ohio	1,131,950	2.47
A J Oster Foils Incorporated	1,014,100	2.21
Totals	<u>\$22,779,620</u>	<u>49.66%</u>
Total City Assessed Valuation	<u>\$45,873,190</u>	

Source: Stark County, Ohio; County Auditor

**City of Alliance, Ohio**  
*Principal Taxpayers - Public Utility Property*  
*December 31, 1999*

Taxpayer	Assessed Valuation	Percent of Assessed Valuation
Ohio Edison	\$4,615,610	33.78%
Ohio Bell Telephone	3,511,490	25.70
Columbia Gas of Ohio, Incorporated	3,104,440	22.72
Consolidated Rail Corporation	990,380	7.25
GTE Mobilnet of Ohio Limited Partnership	124,010	0.91
<i>Totals</i>	<u>\$12,345,930</u>	<u>90.35%</u>
Assessed Valuation	<u>\$13,664,980</u>	

Source: Stark County, Ohio; County Auditor

**City of Alliance, Ohio**  
*Demographic Statistics*

Last Five Census		December 31, 1999	
Year	Population		
1990	23,376	Sex:	
		Male	10,961
		Female	12,415
1980	24,315	Median Age	33.0
1970	26,547	Total Households	8,927
1960	28,362	Persons Per Household	2.6
1950	26,161	Median Income	\$21,031
		Median Dollar Value of Housing Units	\$40,000

Source: U.S. Bureau of the Census

**City of Alliance, Ohio**  
*Miscellaneous Statistics*  
 December 31, 1999

Date of Incorporation	1854
Form of Government	Statutory
Area	7.917 square miles
Miles of Streets	107
Number of Traffic Lights	32
<b>Fire Protection:</b>	
Number of Stations	2
<b>Number of Firefighters and Officers:</b>	
Part-Time	0
Full-Time	38
<b>Police Protection:</b>	
Number of Stations	1
<b>Number of Police Officers</b>	
Part-Time	14
Full-Time	46
<b>Recreation and Culture:</b>	
Number of Parks	11
Area	185 acres
Number of Libraries	2
Volumes	151,000
<b>Employees:</b>	
Non-Exempt (Full Time)	134
Non-Exempt (Part Time)	73
Exempt (Full Time)	19
Exempt (Part Time)	21

Source: City Records

### **A History of the Carnation and Alliance**

In 1866, Alliance resident, Dr. Levi Lamborn propagated the flower from French seedlings, calling it "Lamborn Red."

Opposing William McKinley for the 18<sup>th</sup> Congressional District a year later, Lamborn presented the future president with a "Lamborn Red" boutonniere before each debate.

As McKinley's political star rose, he spoke of the scarlet carnation as a good-luck charm. When he became president, he took to wearing one at all times and presented flowers from a bouquet on his desk to guests.

The Ohio General Assembly, on February 3, 1904, declared the scarlet carnation the official state flower. On April 8, 1959, the Ohio Legislature recognized Alliance as the "Carnation City."

The City of Alliance, Ohio  
504 E. Main Street  
Alliance, Ohio 44601-2429





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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800-282-0370

Facsimile 614-466-4490

**CITY OF ALLIANCE**

**STARK 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 27, 2000**