



**CITY OF MANSFIELD  
RICHLAND COUNTY**

**SINGLE AUDIT**

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



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

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**STATE OF OHIO**



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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

City of Mansfield  
Richland County  
30 N. Diamond Street  
Mansfield, Ohio 44902

To the Honorable Mayor and Members of City Council:

We have audited the general purpose financial statements of the City of Mansfield, Richland County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated June 16, 2000.

**Internal Control Over Financial Reporting**

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

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 16, 2000.

The Honorable Mayor and Members of City Council  
City of Mansfield  
Richland County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
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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 16, 2000



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

City of Mansfield  
Richland County  
30 N. Diamond Street  
Mansfield, Ohio 44902

To the Honorable Mayor and Members of City Council:

**Compliance**

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

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

As described in item 1999-20570-001 in the accompanying Schedule of Findings and Questioned Costs, the City did not comply with requirements regarding matching. As described in item 1999-20570-002, the City did not comply with requirements regarding subrecipient monitoring. Both items are applicable to its HOME Investment Partnerships Program. Compliance with such requirements is necessary, in our opinion, for the City to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

The results of our auditing procedures also disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 1999-20570-003 and 1999-20570-004.

We also noted a certain instance of noncompliance that does not require inclusion in this report that we have reported to management of the City in a separate letter dated June 16, 2000.

### **Internal Control Over Compliance**

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 1999-20570-001 through 1999-20570-005.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 1999-20570-001 and 1999-20570-002 to be material weaknesses.

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

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The Honorable Mayor and Members of City Council  
City of Mansfield  
Richland County  
Report of Independent Accountants on Compliance with Requirements  
Applicable to Each Major Federal Program and Internal Control over  
Compliance in Accordance with OMB Circular A-133  
Page 3

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", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 16, 2000

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**CITY OF MANSFIELD  
RICHLAND COUNTY**

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

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Direct Program:</i>				
Community Development Block Grants/Entitlement Grants	14.218	N/A	\$52,112	\$69,814
		N/A	231,165	190,540
		N/A	487,848	387,984
		N/A	172,226	184,584
Total Community Development Block Grants/Entitlement Grants			<u>943,351</u>	<u>832,922</u>
HOME Investment Partnerships Program	14.239	N/A	58,764	
		N/A	24,621	45,634
		N/A	309,735	331,522
		N/A	225,625	229,637
Total HOME Investment Partnerships Program			<u>618,745</u>	<u>606,793</u>
Total U.S. Department of Housing and Urban Development			1,562,096	1,439,715
<u>U.S. DEPARTMENT OF INTERIOR NATIONAL PARKS SERVICE</u>				
<i>Passed through the Ohio Historic Preservation Office:</i>				
Historic Preservation Fund Grants-In-Aid	15.904	Not Available		10,000
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Direct Programs:</i>				
Grants to Encourage Arrest Policies	16.590	N/A	5,276	13,406
Local Law Enforcement Block Grants Program	16.592	N/A		1,318
		N/A		313,218
		N/A	190,703	8,274
Total Local Law Enforcement Block Grants Program			<u>190,703</u>	<u>322,810</u>
Bulletproof Vest Partnership Program	16.607	N/A		34,114
Public Safety Partnership and Community Policing Grants	16.710	N/A	36,027	36,027
		N/A	6,945	9,886
Total Public Safety Partnership and Community Policing Grants			<u>42,972</u>	<u>45,913</u>
<i>Passed through the Ohio Bureau of Criminal Identification &amp; Investigation, Office of the Attorney General:</i>				
Justice Research, Development, and Evaluation Project Grants	16.560	Not Available	1,650	1,650
<i>Passed through the Ohio Attorney General's Office:</i>				
Crime Victim Assistance	16.575	99-VADSCE019	44,076	44,076
		2000-VADSCE019	7,290	7,290
Total Crime Victim Assistance			<u>51,366</u>	<u>51,366</u>

**CITY OF MANSFIELD  
RICHLAND COUNTY**

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

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF JUSTICE (Continued)</u>				
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Byrne Formula Grant Program	16.579	98-DG-A01-7008	\$196,875	\$191,786
		99-DG-A01-7008		44,445
		97-DG-B02-7044		7,349
		98-DG-B02-7044	30,000	16,201
Total Byrne Formula Grant Program			<u>226,875</u>	<u>259,781</u>
Violence Against Women Formula Grants	16.588	96-WF-VA2-8124	26,186	22,964
Total U.S. Department of Justice			545,028	752,004
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Ohio Bureau of Employment Services:</i>				
<i>Passed through Morrow-Ashland-Richland-Knox Consortium:</i>				
JTPA Cluster:				
Employment and Training Assistance - Dislocated Workers	17.246	EDWAA SA(A-98-14-00-01)	20,277	16,670
Job Training Partnership Act	17.250	IIB(5-99-14-00-01)	446,909	497,179
		IIC(Y-98-14-00-01)	97,720	58,278
		IIC(Y-99-14-00-01)	12,239	39,583
			<u>556,868</u>	<u>595,040</u>
<i>Passed through the Ohio Department of Education:</i>				
<i>Passed through Morrow-Ashland-Richland-Knox Consortium:</i>				
Job Training Partnership Act	17.250	IIA 8%(4-98-14-00-01)	31,465	21,514
		IIA 8%(4-99-14-00-01)	2,729	2,777
			<u>34,194</u>	<u>24,291</u>
Total U.S. Department of Labor - JTPA Cluster			611,339	636,001
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Direct Program:</i>				
Airport Improvement Program	20.106	N/A	290,864	138,664
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
Public Assistance Grants	83.544	FEMA-DR-1227-OH	4,361	
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Health:</i>				
<i>Passed through the Richland County Family First Council:</i>				
Special Education - Grants for Infants and Families with Disabilities	84.181	Not Available	5,509	5,509
<b>Total</b>			<u><u>\$3,019,197</u></u>	<u><u>\$2,981,893</u></u>

The Notes to the Schedule of Receipts and Expenditures of Federal Awards is an integral part of this Schedule.

**CITY OF MANSFIELD  
RICHLAND COUNTY**

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
For the Year ended December 31, 1999**

**NOTE A — SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the City's federal award programs. The Schedule has been prepared on the cash basis of accounting, except expenditures of assistance of the Job Training Partnership Program which are presented on an accrual basis.

**NOTE B — SUBRECIPIENTS**

The City passes-through certain Federal assistance received from the U.S. 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, except expenditures paid to JTPA subrecipients are recorded on an accrual basis.

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

These loans are collateralized by the assets of the businesses. At December 31, 1999, the gross amount of loans outstanding were \$1,832,701 in Community Development Block Grant Loans; \$612,290 in Economic Development Loans; \$24,686 in Urban Development Action Grant Loans; and \$321,517 in Industrial Development Loans. Delinquent amounts due are \$76,003. During 1999, the City forgave \$54,106 in payments.

**NOTE D — JTPA ATTACHMENT SCHEDULES**

The City had no variances between JTP Ohio and the audit report figures to disclose; therefore, a Schedule of Variances is not included. The City had no program income; therefore, a Schedule of Program Income is not included. The City had no stand-in costs; therefore, a Schedule of Stand-In Costs is not included.

**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, except for the HOME Investment Partnerships Program. The expenditure of non-Federal matching funds is not included on the Schedule.

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

**CITY OF MANSFIELD  
RICHLAND COUNTY  
DECEMBER 31, 1999**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	Yes
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Qualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	#14.218 - Community Development Block Grant/Entitlement Grants #14.239 - HOME Investment Partnerships Program #17.250 - Job Training Partnership Act
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	No

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

None

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

**Noncompliance Finding, Material Weakness and Questioned Cost**

<b>Finding Number</b>	1999-20570-001
<b>CFDA Title and Number</b>	HOME Investment Partnerships Program - # 14.239
<b>Federal Award Number / Year</b>	M-98-MC-39-0221 / 1998
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	N/A - Direct Program

**24 C.F.R. Section 92.218** requires that each participating jurisdiction must provide eligible matching contributions of 25 percent of HOME funds drawn down during the fiscal year. Furthermore, the match must be provided by the end of the fiscal year.

**24 C.F.R. Section 92.222 (a)(1)** states, in part, if a local government participating jurisdiction satisfies either the poverty rate or per capita income fiscal distress factors, its matching requirement will be reduced by 50 percent. This reduction is effective for both the fiscal year in which the fiscal distress determination is made and for the following fiscal year.

**24 C.F.R. Section 92.221(a)** states contributions are credited on a fiscal year basis at the time the contribution is made. The types of services that can be used as matching are outlined in **24 C.F.R. Section 92.220**.

The City qualified for a 50% match reduction. A review of the 1998 HOME Grant Action Plan indicated the reduced minimum required matching amount to be \$46,800.

The City provided a listing prepared by the Central City Economic Development Council, Inc. (CCEDC) of In-Kind services and donations for the FY 98 HOME Investment Partnerships Program totaling \$145,408, the following conditions were noted when testing which resulted in a total known questioned cost of \$39,860:

- The FY 98 grant period was July 1, 1998 through June 30, 1999. \$19,001 of the In-Kind services were performed prior to the grant fiscal year; therefore, they should not have been recognized as matching requirements. Therefore, the \$145,408 is reduced by \$19,001 leaving a remaining proposed match amount of \$126,407.
- There were four separate corporate donations listed on the In-Kind report totaling \$35,937. These donations were for amounts spent on projects not reimbursed by the City's federal programs. There was no documentation to support whether these were reimbursed from other federal funds; therefore, they do not qualify as matching requirement amounts. The remaining proposed match amount of \$126,407 is further reduced by \$35,937 leaving a remaining proposed match amount of \$90,470.

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

(Continued)

- Included within the listing of In-Kind services was \$83,530 of services performed on CCEDC projects by a Mansfield Correctional Institute working crew. A review of documented hours for this work reflected there were no original time sheets to support the hours reported for the crew and many lacked a signature of the person performing the work. Rather, it appears identical photocopies of time sheets were merely produced and the names of working crew members were subsequently added to each individual time sheet. The remaining proposed match amount of \$90,470 is further reduced by \$83,530 leaving a remaining proposed match amount of \$6,940.
- Therefore, total amount of allowable In-Kind services for FY 98 was determined to be \$6,940, which results in a \$39,860 (\$46,800-\$6,940) shortage of the In-Kind matching requirement.

We tested 100% of the In-Kind contribution report for the FY 98 HOME Grant, prepared by CCEDC; therefore, projection of the \$39,860 error was not necessary. The failure to have a timely review of In-Kind matching requirements could result in improper amounts being credited as matching funds and could allow for future federal funds to be suspended or discontinued.

To help ensure that In-Kind matching reports are complete and accurate, timely supervisory reviews should be performed to ensure that matching amounts are for the proper grant period and that all amounts are supported by proper documentation. In addition, the In-Kind report should document evidence of such review by the reviewer signing or initialing the report.

#### Noncompliance Finding and Material Weakness

<b>Finding Number</b>	1999-20570-002
<b>CFDA Title and Number</b>	HOME Investment Partnerships Program - # 14.239
<b>Federal Award Number / Year</b>	M-98-MC-39-0221 / 1998
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	N/A - Direct Program

**24 C.F.R. Sections 92.506 and 85.26(a)** require states, local governments and non-profit organizations that expend \$300,000 (Circular A-133) or more a year in federal financial assistance shall have an audit conducted in accordance with the Single Audit Act requirements.

The last audit report presented to the City from the Central City Economic Development Council, Inc. (CCEDC) was for the year ended December 31, 1997, which was not done in conformity with the Single Audit Act, although they met the requirements to have a single audit performed.

The failure to have an independent audit could result in the temporary (or permanent) suspension of federal funding.

The City must monitor all subrecipients to verify they meet all requirements, including having appropriate audits performed, before providing federal funds to those entities.

Furthermore, independent audits will assist CCEDC by providing a timely summary of the audit results concerning the CCEDC's audited financial statements, internal controls, and compliance with laws and regulations

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

(Continued)

#### Noncompliance Findings and Reportable Conditions

<b>Finding Number</b>	1999-20570-003
<b>CFDA Title and Number</b>	HOME Investment Partnerships Program - # 14.239
<b>Federal Award Number / Year</b>	M-98-MC-39-0221 / 1998
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	N/A - Direct Program

**24 C.F.R. Section 92.400(d)** states the participating jurisdiction is responsible for managing the day-to-day operations of its HOME program, ensuring that HOME funds are used in accordance with all program requirements and written agreements, and taking appropriate action when performance problems arise. The use of State recipients, subrecipients, or contractors does not relieve the participating jurisdiction of this responsibility. The performance of each contractor and subrecipient must be reviewed at least annually.

The Central City Economic Development Council, Inc. (CCEDC) (a major subrecipient of the program) was not properly monitored by the City, the participating jurisdiction.

The following conditions were noted during testing of the HOME program:

- In-Kind contributions used for matching included services performed outside the grant period or donations which lacked supporting documentation.
- Several invoices reviewed were not original nor was the documentation complete to support the request for payment.

We recommend that adequate documentation be maintained to evidence that the City is monitoring the adequacy of performance under the subrecipient agreements. This can be achieved by:

- Establishing a tracking system to assure timely submission of required reporting, such as: financial reports, performance reports, audit reports, on-site monitoring reviews of subrecipients, and timely resolution of audit findings.
- Performing supervisory reviews to determine the adequacy of subrecipient monitoring, e.g., if a subrecipient was required to obtain an audit in accordance with OMB Circular A-133 but did not do so, continually following up with the subrecipient until an audit is completed. Consider taking appropriate actions such as withholding further funding until the subrecipient meets the audit requirements.
- Monitoring the subrecipient's compliance with federal program requirements using such techniques as (1) Issuing timely management decisions for audits and monitoring findings to inform the subrecipient whether the corrective action planned is acceptable; (2) Maintaining regular communication with subrecipients and appropriate inquiries concerning the federal program; (3) Reviewing subrecipient reports and following-up on areas of concern; (4) Monitoring subrecipient budgets; and (5) Performing on-site visits to review financial and programmatic records and observe operations.

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

(Continued)

<b>Finding Number</b>	1999-20570-004
<b>CFDA Title and Number</b>	HOME Investment Partnerships Program - # 14.239
<b>Federal Award Number / Year</b>	M-98-MC-39-0221 / 1998
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	N/A - Direct Program

The City's "Home Investment Partnerships Agreement" with the Central City Economic Development Council, Inc, (CCEDC), reflected the City would provide for the direct payment of vendors, upon receipt of authorized and approved original invoices from CCEDC for activities related to the work program. Documentation to support payment expenses shall be provided to the City by CCEDC under generally accepted accounting principles and procedures approved by the City.

Although the City's agreement with CCEDC specifies that the City will pay the vendors directly, all payments made on the behalf of CCEDC in 1999 were paid directly to CCEDC, then CCEDC in turn paid their vendors. We also noted instances where expenditure documentation was received by the City subsequent to the payments. This could allow for federal monies to be expended on unallowable costs.

Although we were able to examine the appropriate invoices and documentation, they were not provided to the City for review. In addition, the City did not obtain these for review prior to submitting funds to CCEDC.

We recommend that adequate documentation be maintained to evidence that the City is monitoring the adequacy of performance under the subrecipient agreements. In addition, the City should pay all vendors directly from approved original invoices.

#### Reportable Condition

<b>Finding Number</b>	1999-20570-005
<b>CFDA Title and Number</b>	Community Development Block Grant - # 14.218
<b>Federal Award Number / Year</b>	CB-99-MC-39-0017 / 1999
<b>Federal Agency</b>	U.S. Department of Housing and Urban Development
<b>Pass-Through Agency</b>	N/A - Direct Program

**24 C.F.R. Section 570.501(b)** assigns the responsibility to the recipient for ensuring that CDBG funds are used in accordance with all program requirements. The use of designated public agencies, subrecipients or contractors does not relieve the recipient of this responsibility. The recipient is also responsible for determining the adequacy of performance under subrecipient agreements and procurement contracts, and for taking appropriate action when performance problems arise, such as the actions described in **24 C.F.R. Section 570.910**.

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

**(Continued)**

The City pays vendors from original invoices for their subrecipients, except for Central City Economic Development Council, Inc. (CCEDC). CCEDC requests a lump sum of funds from the City through the City's Community Development Department, to cover their bills. The City's Community Development Department does not review individual original invoices. CCEDC subsequently pays their vendors from funds received from the City. There was no evidence of documentation in the grant file that the Community Development Department monitored the adequacy of performance under the subrecipient agreement. This could allow for federal monies to be expended on unallowable costs.

We recommend that adequate documentation be maintained to evidence that the City is monitoring the adequacy of performance under the subrecipient agreements.

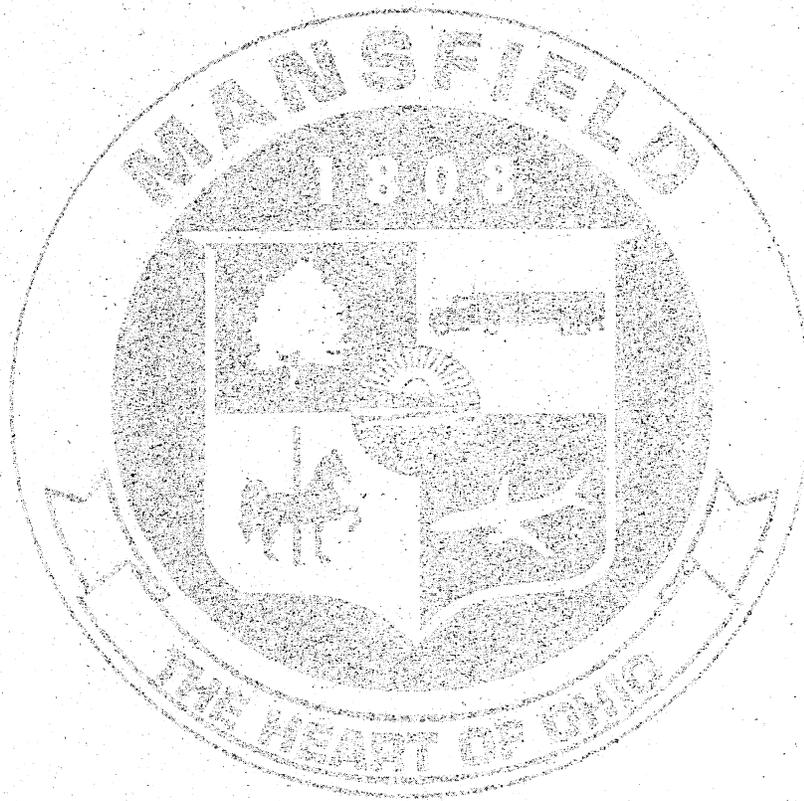
**CITY OF MANSFIELD  
 RICHLAND COUNTY  
 DECEMBER 31, 1999**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b>Explain:</b>
1998-20570-001	5705.41 (B) - Expenditures exceeded Appropriations	No	Partially corrected: Variances were not as significant as 1998. Noted in Management Letter
1998-20570-002	20 C.F.R. 627.425 (b) Recipients and subrecipients must ensure that their own financial systems provide fiscal control over accounting procedures and necessary documentation.	Yes	New object codes/functions for the 1999 City appropriation ordinance have been created.



# **City of Mansfield, Ohio**



**Comprehensive Annual Financial Report  
For The Year Ended December 31, 1999**

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

*Prepared By*  
*Department of Finance*

*Sandra L. Converse*  
*Director of Finance*

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**CITY OF MANSFIELD, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

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# **CITY OF MANSFIELD**

30 N. Diamond St.  
Mansfield, Ohio 44902

*SANDRA CONVERSE • FINANCE DIRECTOR*

Phone (419) 755-9781  
Fax (419) 755-9405

*June 16, 2000*

*Citizens of Mansfield  
Mayor Lydia Reid  
Members of Council  
City of Mansfield, Ohio*

*As the Finance Director for the City of Mansfield, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Mansfield, Ohio for the year ended December 31, 1999. This CAFR includes financial statements and other financial and statistical data that conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. Responsibility for the accuracy of all data presented, its completeness and fairness of presentation rests with the Finance Director. To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is 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 of Mansfield. Governmental Accounting Standards Board Statement No. 14 was used in evaluating how to define the City for financial reporting purposes. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations which have a significant relationship with the City that by excluding them would cause the financial statements to be misleading. Note 1A further discusses the reporting entity.*

*The CAFR provides the taxpayers of Mansfield with financial data in a format which enables them to gain a true understanding of the City's financial affairs. The CAFR is divided into three sections; an Introductory Section, a Financial Section and a Statistical Section. The Introductory Section includes the table of contents, this transmittal letter, the GFOA Certificate of Achievement, a list of elected and principal appointed officials and department heads and the City's organizational chart. The Financial Section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the Report of Independent Accountants on the combined general purpose financial statements. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.*

## **OVERVIEW AND INTRODUCTION TO THE CITY**

*The City of Mansfield is located in Richland County in north central Ohio, approximately 65 miles northeast of the city of Columbus and 75 miles southwest of the city of Cleveland. With a population of 50,627, it is the county seat and the nineteenth largest city in the state. The City is an important industrial and marketing center located strategically between Cleveland and Columbus.*

*The Miss Ohio Pageant is held in Mansfield each June. The pageant is a source of community wide support and pride, from the Miss Ohio festival, parade and to the crowning of Miss Ohio at the grand Renaissance Theater, a 1920's grand baroque theater.*

## **ECONOMIC CONDITION AND OUTLOOK**

*Staying with an aggressive economic development position. Mansfield again focused efforts in 1999 to development possibilities. In 1999, assistance in the form of enterprise zone tax abatements were granted to five companies as incentive for investment in new facilities, expansion of existing facilities, new*

equipment, and inventories. Investment in these projects will be in excess of \$16,000,000 and will create an estimated 60 new jobs. All five of these projects broke ground in 1999. Two projects were completed in 1999, three will be completed in 2000.

The Gorman Rupp Company which broke ground the first week of September 1998 on their consolidation project which will take place in three phases spanning a 10 year time frame, anticipates completion of phase I by June 1, 2000. Over the ten year period, Gorman Rupp will invest over \$72,000,000 to construct and equip a new manufacturing facility of approximately 1,000,000 square feet. This project will enable Gorman Rupp to consolidate their five existing Mansfield operations on one site, which will make their operations more cost efficient. Along with this consolidation, Gorman Rupp will add a minimum of 50 new employees over the duration of the project.

The City of Mansfield will also continue to be aggressive in the future by continuing to administer a revolving loan program. During 1999, the City provided assistance to nine companies in the form of revolving loan agreements which totaled \$451,400. These loans leveraged approximately \$3,000,000 in additional investment in the projects, creating 60 new jobs and retaining 226 jobs.

During 1999, the City of Mansfield continued the expansion of it's industrial park area near the City's airport. An additional 200 acres of land will be developed at an approximate cost of \$4,000,000. These funds will be used towards the installation of storm water, water and sewer lines, construction of access roadways, and land acquisition. The final piece of the project is the construction of a new fire station to serve the industrial park as well as the low and moderate income area south and adjacent to the developed area.

## **MAJOR INITIATIVES**

The City of Mansfield will break ground for construction of a Justice Center in late 2000 or early 2001. Total project cost is estimated to be \$13.5 to \$14.5 million. It will house four court rooms on the top level. A jail with an 84 bed capacity will be located on the main and mezzanine levels. Two full levels of parking at the lowest levels of the building will accommodate 180 parking spaces.

## **FINANCIAL INFORMATION**

### *Accounting System and Internal Controls*

The City's records are maintained on a cash basis during the year for all fund types. After closing the year, adjusting entries are prepared for the various funds to convert the cash basis records to the modified accrual basis of accounting for governmental and related fiduciary fund types, and to the accrual basis of accounting for proprietary fund types. The modified accrual basis of accounting requires that revenues be recognized when both measurable and available. Expenditures, other than interest and principal on long term debt, are recognized in the accounting period in which the fund liability is incurred. The accrual basis of accounting used for the proprietary funds recognizes revenues when earned and expenses when incurred.

Development of the City's accounting system included consideration of the internal control structure. The internal control structure is designed to provide reasonable but not absolute assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition.
2. The reliability of financial records for preparing financial statements and maintaining accountability for assets.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from its implementation and that the evaluation of costs and benefits requires estimates and judgments by management.

#### Budgetary Controls

Budgetary control is maintained by the encumbrance of purchase amounts prior to the release of purchase orders to vendors. Purchase orders are not issued when insufficient appropriations preclude the encumbrance of the amount of the purchase. Each department manager is furnished a monthly report showing the status of the budget accounts for which he/she is responsible. The report details monthly transactions and summarizes the budget balance available to be spent for goods and services.

#### General Government Functions

The governmental funds include the General, Special Revenue, Debt Service, and Capital Projects fund types. Governmental revenues totaled \$39,851,688 for the year ended December 31, 1999. The amount of revenues from various sources and a comparison with last year's amounts are shown on the following table:

REVENUE SOURCE	1998	1999	INCREASE (DECREASE)	PERCENT CHANGE
Property taxes	\$ 2,791,025	\$ 2,641,204	\$ (149,821)	(5.4)%
Municipal income tax	19,789,683	21,275,688	1,486,005	7.5
Special assessments	65,536	53,156	(12,380)	(18.9)
Intergovernmental	12,047,213	11,573,740	(473,473)	(3.9)
Charges for services	378,348	534,367	156,019	41.2
Fees, licenses, and permits	494,307	559,211	64,904	13.1
Interest earnings	1,267,679	1,141,062	(126,617)	(9.9)
Fines and forfeits	2,037,165	1,834,674	(202,491)	(9.9)
Investment income	3,603	-	(3,603)	(100.0)
Miscellaneous	249,479	238,586	(10,893)	(4.4)
<b>Total Revenues</b>	<b>\$39,124,038</b>	<b>\$39,851,688</b>	<b>\$ 727,650</b>	<b>1.9 %</b>

Special assessments decreased in 1999 by 18.9 percent. Assessments for the Sidewalk Improvement fund ended in 1998.

Charges for services increased by 41.2 percent in 1999. During 1999, the Street Construction and Repair department increased its interdepartmental sanitation services because the Sanitation department discontinued operations in 1998.

Fees, licenses and permits revenues increased in 1999 by 13.1 percent. The General fund had an increase in housing and building permits in 1999.

Investment income decreased in 1999 by 100.0 percent. This was a one time revenue for the current bond refunding in 1998.

Expenditures for governmental fund operations totaled \$40,685,564 for the year ended December 31, 1999. Comparison of the 1998 and 1999 expenditures for various functions are shown on the following table:

<i>FUNCTION</i>	<i>1998</i>	<i>1999</i>	<i>INCREASE (DECREASE)</i>	<i>PERCENT CHANGE</i>
<i>Public Safety</i>	<i>\$17,811,740</i>	<i>\$18,013,749</i>	<i>\$ 202,009</i>	<i>1.1%</i>
<i>Public Health\Welfare</i>	<i>97,985</i>	<i>112,433</i>	<i>14,448</i>	<i>14.8</i>
<i>Leisure Time Activities</i>	<i>886,776</i>	<i>1,047,603</i>	<i>160,827</i>	<i>18.1</i>
<i>Community Environment</i>	<i>1,573,347</i>	<i>2,077,738</i>	<i>504,391</i>	<i>32.1</i>
<i>Transportation</i>	<i>3,180,990</i>	<i>3,819,723</i>	<i>638,733</i>	<i>20.1</i>
<i>General Government</i>	<i>8,282,026</i>	<i>9,603,203</i>	<i>1,321,177</i>	<i>15.9</i>
<i>Capital Outlay</i>	<i>5,043,115</i>	<i>4,881,416</i>	<i>(161,699)</i>	<i>(3.2)</i>
<i>Debt Principal</i>	<i>555,000</i>	<i>885,000</i>	<i>330,000</i>	<i>59.5</i>
<i>Debt Interest</i>	<i>212,952</i>	<i>244,699</i>	<i>31,747</i>	<i>14.9</i>
<i>Refunding Bond</i>				
<i>  Issuance Costs</i>	<i>88,289</i>	<i>-</i>	<i>(88,289)</i>	<i>(100.0)</i>
<i>  Current Refunding</i>	<i>333,698</i>	<i>-</i>	<i>(333,698)</i>	<i>(100.0)</i>
<i>Total Expenditures</i>	<i>\$38,065,918</i>	<i>\$40,685,564</i>	<i>\$ 2,619,646</i>	<i>6.9%</i>

*Public health and welfare expenditures increased in 1999 by 14.8 percent. There was an increase in the Grant fund due to the Litter Control department holding a litter conference in 1999.*

*Leisure time activities expenditures increased in 1999 by 18.1 percent. There was an increase in overtime for the Parks department and an extra employee in 1999.*

*Community environment expenditures increased by 32.1 percent in 1999. The Community Development fund issued more loans from the revolving loan program in 1999.*

*Transportation expenditures increased in 1999 by 20.1 percent. The increase is due to a major bridge rehabilitation and safety upgrade project within the Permissive Sales Tax fund.*

*General government expenditures increased by 15.9 percent in 1999. The increase was due to major improvements to the municipal building complex and an increase in housing of prisoners expenditures.*

*Debt principal expenditures increased in 1999 by 59.5 percent. The increase in activity for 1999 was due to the current bond refunding in 1998.*

*Debt interest expenditures increased in 1999 by 14.9 percent. The increase in activity for 1999 was due to the current bond refunding in 1998.*

*Refunding bond issuance costs expenditures decreased by 100.0 percent in 1999. There was one time expenditures in 1998 for the current bond refunding.*

*Current refunding expenditures decreased in 1999 by 100.0 percent. There was one time expenditures in 1998 for the current bond refunding.*

**ENTERPRISE OPERATIONS**

The City's Enterprise funds consist of the Water Operating, Sewer Operating, Airport Operating and Parking Garage funds. Financial statements for these funds are included in this report. The Enterprise funds are user fee supported.

	Total Assets	Total Equity	Net Income/ Loss	Income/ Loss on Assets	Income/ Loss on Equity
Water Operating	\$11,284,957	\$ 5,878,382	\$ 294,287	2.6 %	5.0 %
Sewer Operating	40,026,026	38,998,020	(761,733)	(1.9)	(2.0)
Airport Operating	5,427,811	5,346,223	(332,856)	(6.1)	(6.2)
Parking Garage	242,570	242,570	(14,389)	(5.9)	(5.9)

The Sewer Operating fund sustained a loss during 1999; however, there were sufficient accumulated earnings to absorb the loss.

The Airport Operating fund sustained a loss in 1999; however, the City has a strong commitment to keep the airport a viable asset for the future by allocating monies from municipal income tax collections.

The Parking Garage fund sustained another loss. Repair work from 1998 was maintained during 1999 to keep the facility in operating condition.

**INTERNAL SERVICE OPERATIONS**

Internal Service funds account for the financing of goods or services provided by one department of the City to another department on a cost reimbursement basis.

	Operating Revenues	Operating Expenses	Operating Income (Loss)
Garage Operating	\$ 1,277,403	\$ 1,218,336	\$ 59,067
Data Processing	553,388	538,653	14,735
Utility Collections	985,410	1,022,920	(37,510)
Health Insurance	2,984,263	3,372,349	(388,086)
OML Self Insurance	231,203	240,224	(9,021)
Workers Compensation	450,611	813,371	(362,760)

The Garage Operating fund accounts for the operation of the municipal vehicle repair garage which performs work for all departments within the City.

Data Processing fund accounts for the operation of the municipal data processing department which performs work for all departments within the City.

Utility Collections fund accounts for the operation of the utility collections departments which provides services to the water, sewer, codes and permits, and parking departments. The departments using the utility billing service are charged to cover the cost of the operations.

*The Health Insurance fund is a self insurance fund established to account for the costs of health and dental claims and administrative costs. The amount of the premium per single and family coverage per employee is calculated for the year and is transferred in from the operating funds that pay employees salaries.*

*The OML Self Insurance fund is a self insurance fund established to account for the costs of the City to participate in the Ohio Municipal League's self insurance plan. This plan provides a program of property and casualty insurance for its member organizations throughout the State of Ohio. Note 12 further discusses the plan.*

*The Workers Compensation fund is a fund to account for the costs associated with the State of Ohio's worker compensation plan.*

### **DEBT ADMINISTRATION**

*The Debt Service fund relates to the general obligations of the City and is used to accumulate resources for the payment of general obligation debt principal and interest. Revenue for this fund consists primarily of an allocation of property taxes.*

<i>Legal Debt Margin</i>	<i>\$59,483,476</i>
<i>Unvoted Debt Margin</i>	<i>\$31,947,338</i>
<i>General Obligation Bonds</i>	<i>\$8,030,000</i>
<i>Percentage of Assessed Value</i>	<i>.21%</i>
<i>Debt per Capita</i>	<i>\$2.37</i>

*At December 31, 1999, the City had a number of debt issues outstanding. These issues included \$4,415,000 of General Obligation Water System Bonds, \$170,000 of General Obligation Sewer System Bonds, \$101,687 of Special Assessment Bonds, \$340,000 of General Obligation Community Development Bonds, \$3,105,000 of Sewer System Refunding Bonds, \$346,026 of Long Term Notes Payable, and \$4,250,000 of Short Term Notes Payable. The City carries an "A3" rating from Moody's Investors Service. The City has one outstanding capital lease agreement that began in 1998 and will be paid off in 2003. Note 15 further discusses obligations under lease agreements.*

### **CASH MANAGEMENT**

*The City had deposits of \$2,401,831 as of December 31, 1999. The City Finance Director invests inactive funds in commercial banks and savings and loan certificates of deposit and instruments guaranteed by the U.S. Government and its agencies. Active City funds are invested in commercial interest bearing bank accounts. Investment of City funds is made in order to preserve capital in the overall portfolio and to ensure sufficient liquidity to enable the City to meet reasonably anticipated operating requirements.*

*The City pools its cash for investment purposes to capture the highest return. The investment income in 1999 totaled \$1,141,062. The notes to the combined financial statement provides additional information regarding investments.*

### **RISK MANAGEMENT**

*The City of Mansfield is a member of the Ohio Municipal League Joint Self-Insurance Pool. The self insured pool covers aviation liability, vehicle liability, building and contents/boiler & machinery and inland marine with a \$1,000 deductible, and law enforcement liability with a \$10,000 deductible. All other liability claims fall under general liability. The City budgets yearly for these claims and is therefore self funded. The City is also*

self insured for employee health and dental insurance. A third party administrator reviews all claims and submits a bill to the City for the amount of the claims and an administrative fee. Workers' compensation insurance is paid to the State based on an experience rate times current year payroll. Note 12 discusses further the area of risk management.

#### **INDEPENDENT AUDIT**

An audit team from Auditor of State, Jim Petro's office has performed the City's 1999 audit. The results of their audit are disclosed in the Report of Independent Accountants included in the Financial Section. The Auditor of State has expressed an unqualified opinion on the General Purpose Financial Statements. The City also had a "single audit," which includes all Federal funded programs administered by the City, performed for 1999 by Auditor of State, Jim Petro's Office. Congressional legislation made the "single audit" program mandatory for most local governments, including the City of Mansfield. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Schedule of Receipts and Expenditures of Federal Awards, findings and recommendations, and the combined report on internal control and compliance, are published in a separate report package.

#### **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Mansfield, Ohio, for its Comprehensive Financial Report (CAFR) for the year ended December 31, 1998. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. The contents of this report must conform to program standards and must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is valid for one year only. The City of Mansfield has received a Certificate of Achievement for the last fourteen years (years ended 1985 - 1998.) We believe our current report continues to conform to Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

#### **ACKNOWLEDGMENTS**

A special thank you is extended to Debra A. Keller who prepared the CAFR for 1999. Also I would like to thank all of the Finance and Income Tax office staff whose dedicated effort makes this report possible.

My appreciation is extended to the City Administration, department heads and employees who have contributed in the effort to achieve excellence in financial reporting.

  
Sandra Converse  
Finance Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Mansfield,  
Ohio

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

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



*Greg Brubaker*  
President

*Jeffrey L. Essler*  
Executive Director

**City of Mansfield, Ohio  
List of Principal Officials**

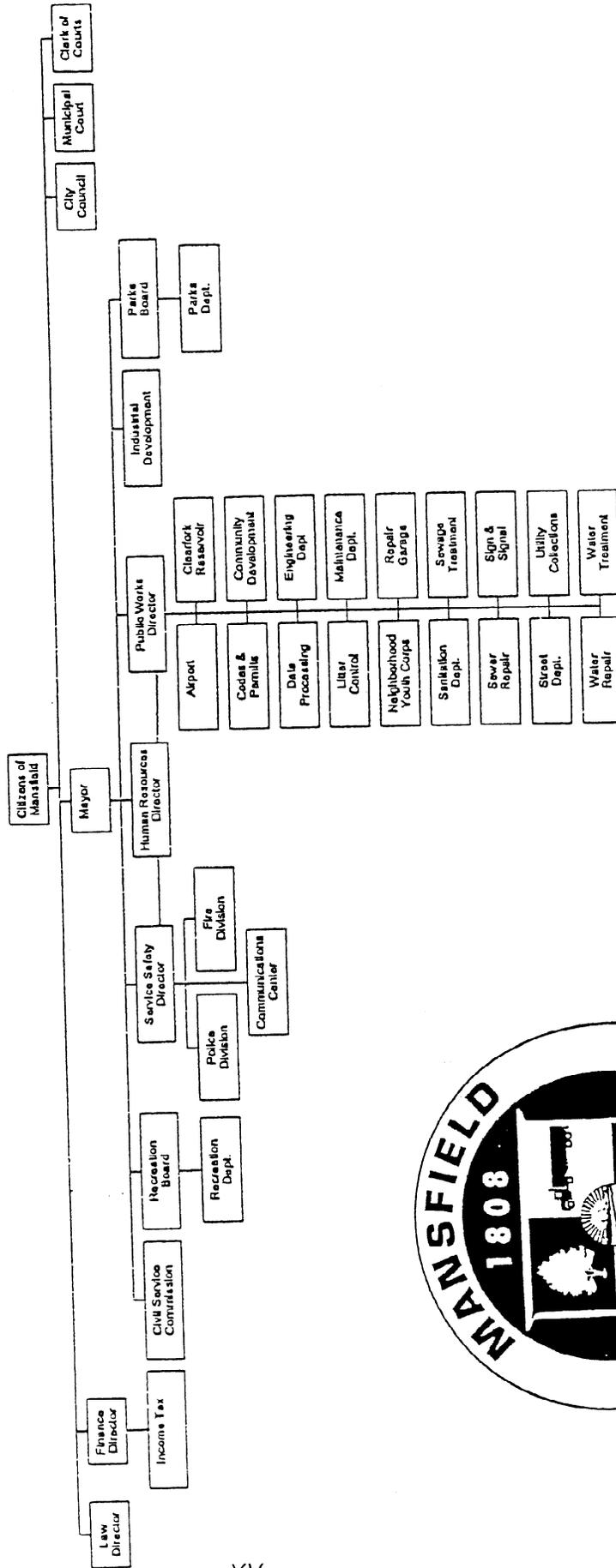
	<i>Years of Incumbency</i>	<i>Total number years service with City</i>	<i>Private Vocation</i>
<b><i>Elected Officials</i></b>			
<i>Executive:</i>			
<b><i>Mayor</i></b>			
<i>Lydia J. Reid</i>	7	15	<i>Full Time Position</i>
<b><i>Director of Finance</i></b>			
<i>Sandra L. Converse</i>	7	22	<i>Full Time Position</i>
<b><i>Director of Law</i></b>			
<i>Robert L. Konstam</i>	10	10	<i>Full Time Position</i>
 <i>Legislative:</i>			
<b><i>President of Council</i></b>			
<i>Virginia M. Imhoff</i>	4	12	<i>Retired</i>
<b><i>Members of Council</i></b>			
<i>C. David Robinson</i>	4	12	<i>Adult Education</i>
<i>Donald R. Culliver</i>	12	12	<i>Maintenance</i>
<i>Walden A. Jefferson</i>	2	2	<i>Refractory Specialist</i>
<i>James Alexander Jr.</i>	11 mo.	11 mo.	<i>Retired</i>
<i>Gary L. Utt</i>	4	4	<i>Laborer</i>
<i>Darren B. Jackson</i>	6	6	<i>Teacher</i>
<i>Douglas P. Versaw</i>	16	16	<i>Engineer</i>
<i>Michael N. Hill</i>	4	4	<i>Data Processing</i>

	<i>Years of Incumbency</i>	<i>Total number years service with City</i>	<i>Private Vocation</i>
<b><i>Appointed Officials</i></b>			
<b><i>Director of Service and Safety</i></b>			
<i>Ronald S. Kreuter</i>	<i>6 mo.</i>	<i>6 mo.</i>	<i>Full Time Position</i>
<b><i>Public Works Director</i></b>			
<i>Francis L. Fisher</i>	<i>20</i>	<i>28</i>	<i>Full Time Position</i>
<b><i>Director of Community Development</i></b>			
<i>Timothy R. Bowersock</i>	<i>1</i>	<i>1</i>	<i>Full Time Position</i>
<b><i>Chief of Police</i></b>			
<i>Lawrence E. Harper</i>	<i>10</i>	<i>51</i>	<i>Full Time Position</i>
<b><i>Chief of Fire</i></b>			
<i>Keith F. Ransom</i>	<i>2</i>	<i>22</i>	<i>Full Time Position</i>

*The present terms of the executive branch and the President of Council will expire November 30, 2003. The present terms of the legislative branch will expire November 30, 2001 or November 30, 2003. All members of Council serve a four year term. All appointed officials serve at the pleasure of the Mayor.*

# CITY OF MANSFIELD, 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 Mansfield  
Richland County  
30 N. Diamond Street  
Mansfield, Ohio 44902

To the Honorable Mayor and Members of City Council

We have audited the accompanying general purpose financial statements of the City of Mansfield, Richland 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 16, 2000 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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 presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

The Honorable Mayor and Members of City Council  
City of Mansfield  
Report of Independent Accountants  
Page 2

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a horizontal line extending to the right.

**Jim Petro**  
Auditor of State

June 16, 2000

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

*Governmental Fund Types*

	<i>General</i>	<i>Special Revenue</i>	<i>Debt Service</i>	<i>Capital Projects</i>
<i>Assets and other debits</i>				
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 1,964,021	\$ 4,769,266	\$ 1,926,416	\$ 4,472,851
<i>Investments</i>	-	-	11,687	-
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	-	-	21,839
<i>Receivables (net of allowance for uncollectibles)</i>	-	-	-	-
<i>Accounts</i>	-	-	-	-
<i>Accrued interest</i>	228,508	17,939	-	-
<i>Taxes</i>	2,178,347	1,709,153	1,075,393	638,566
<i>Loans</i>	-	2,700,559	-	-
<i>Special assessments</i>	1,975	-	100,772	-
<i>Due from other funds</i>	107,936	22,010	-	-
<i>Due from other governments</i>	437,965	517,418	-	-
<i>Advance to other funds</i>	150,673	-	860,610	-
<i>Inventory of supplies</i>	56,091	212,579	-	29,677
<i>Restricted assets:</i>				
<i>Cash and cash equivalents</i>	-	-	-	-
<i>Property, plant and equipment</i>				
<i>Land</i>	-	-	-	-
<i>Buildings</i>	-	-	-	-
<i>Improvements other than buildings</i>	-	-	-	-
<i>Equipment</i>	-	-	-	-
<i>Less: accumulated depreciation</i>	-	-	-	-
<i>Construction in progress</i>	-	-	-	-
<i>Net property, plant and equipment</i>	-	-	-	-
<i>Other debits:</i>				
<i>Amount available in debt service fund</i>	-	-	-	-
<i>Amount to be provided for retirement of general long-term obligations</i>	-	-	-	-
<i>Total assets and other debits</i>	<u>\$ 5,125,516</u>	<u>\$ 9,948,924</u>	<u>\$ 3,974,878</u>	<u>\$ 5,162,933</u>

<i>Proprietary Fund Types</i>		<i>Fiduciary Fund Type</i>	<i>Account Groups</i>		<i>Total (Memorandum Only)</i>
<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>General Fixed Assets</i>	<i>General Long-Term Obligations</i>	
\$ 5,964,944	\$ 378,351	\$ 463,048	\$ -	\$ -	\$ 19,938,897
-	-	190,000	-	-	201,687
2,701	-	242,348	-	-	266,888
1,853,639	-	-	-	-	1,853,639
-	-	-	-	-	246,447
-	-	11,433	-	-	5,612,892
-	-	-	-	-	2,700,559
78,441	-	-	-	-	181,188
-	-	5,619	-	-	135,565
242,927	-	10,000	-	-	1,208,310
2,320,000	-	-	-	-	3,331,283
125,202	42,428	-	-	-	465,977
1,854,687	-	-	-	-	1,854,687
2,164,307	-	-	4,422,925	-	6,587,232
12,877,047	-	-	11,962,514	-	24,839,561
27,330,346	-	-	701,802	-	28,032,148
51,361,449	1,462,220	-	12,574,784	-	65,398,453
(49,325,976)	(1,069,359)	-	-	-	(50,395,335)
131,650	-	-	37,957	-	169,607
44,538,823	392,861	-	29,699,982	-	74,631,666
-	-	-	-	1,938,103	1,938,103
-	-	-	-	6,357,503	6,357,503
\$ 56,981,364	\$ 813,640	\$ 922,448	\$ 29,699,982	\$ 8,295,606	\$ 120,925,291

*continued*

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

*Governmental Fund Types*

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<i>Liabilities, equity and other credits</i>				
<i>Liabilities:</i>				
Accounts payable	\$ 251,182	\$ 154,018	\$ -	\$ 49,629
Contracts payable	390	58,990	-	113,089
Contracts payable-retained percentage	-	-	-	21,839
Accrued wages and benefits	113,785	404,695	-	-
Payable from restricted assets				
General obligation bonds payable	-	-	-	-
Accrued general obligation bond interest	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	622,579	1,381,563	-	-
Due to individuals	-	-	-	-
Unapportioned monies	-	-	-	-
Deferred revenue	2,262,368	954,524	1,176,165	96,911
Advance from other funds	-	2,110,673	-	960,610
General obligation bonds payable	-	-	-	-
Special assessment bonds payable	-	-	-	-
Notes payable	-	-	-	4,250,000
Claims and judgements payable	67,360	6,445	-	-
Compensated absences payable	92,555	189,974	-	-
Accrued police and fire pension	-	-	-	-
Obligation under capital lease	-	-	-	-
<b>Total liabilities</b>	<b>3,410,219</b>	<b>5,260,882</b>	<b>1,176,165</b>	<b>5,492,078</b>
<i>Equity and other credits:</i>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings (deficit):				
Reserved for replacement and improvement	-	-	-	-
Unreserved	-	-	-	-
Fund balances (deficit):				
Reserved for encumbrances	408,477	1,707,868	-	416,794
Reserved for advances	150,673	-	860,610	-
Reserved for inventory	56,091	212,579	-	29,677
Reserved for loans	-	2,700,559	-	-
Reserved for debt service	-	-	1,938,103	-
Unreserved and undesignated	1,100,056	67,036	-	(775,616)
<b>Total equity (deficit) and other credits</b>	<b>1,715,297</b>	<b>4,688,042</b>	<b>2,798,713</b>	<b>(329,145)</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 5,125,516</b>	<b>\$ 9,948,924</b>	<b>\$ 3,974,878</b>	<b>\$ 5,162,933</b>

See accompanying notes to the general purpose financial statements.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$ 459,252	\$ 90,471	\$ -	\$ -	\$ -	\$ 1,004,552
138,873	75,641	-	-	-	386,983
2,701	-	-	-	-	24,540
107,647	30,862	-	-	-	656,989
355,000	-	-	-	-	355,000
21,750	-	-	-	-	21,750
-	-	135,565	-	-	135,565
316,743	111,402	197,191	-	-	2,629,478
-	-	154,149	-	-	154,149
-	-	271,191	-	-	271,191
81,541	-	10,000	-	-	4,581,509
-	250,000	10,000	-	-	3,331,283
4,230,000	-	-	-	3,445,000	7,675,000
-	-	-	-	101,687	101,687
308,009	-	-	-	38,017	4,596,026
-	465,047	-	-	-	538,852
494,653	193,059	-	-	3,280,020	4,250,261
-	-	-	-	1,430,882	1,430,882
-	164,878	-	-	-	164,878
<u>6,516,169</u>	<u>1,381,360</u>	<u>778,096</u>	<u>-</u>	<u>8,295,606</u>	<u>32,310,575</u>
-	-	-	29,699,982	-	29,699,982
39,886,731	132,356	-	-	-	40,019,087
1,854,687	-	-	-	-	1,854,687
8,723,777	(700,076)	-	-	-	8,023,701
-	-	-	-	-	2,533,139
-	-	-	-	-	1,011,283
-	-	-	-	-	298,347
-	-	-	-	-	2,700,559
-	-	-	-	-	1,938,103
-	-	144,352	-	-	535,828
<u>50,465,195</u>	<u>(567,720)</u>	<u>144,352</u>	<u>29,699,982</u>	<u>-</u>	<u>88,614,716</u>
<u>\$ 56,981,364</u>	<u>\$ 813,640</u>	<u>\$ 922,448</u>	<u>\$ 29,699,982</u>	<u>\$ 8,295,606</u>	<u>\$ 120,925,291</u>

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

Governmental Fund Types

	General	Special Revenue	Debt Service
<i>Revenues:</i>			
Property taxes	\$ 1,553,544	\$ 310,760	\$ 776,900
Municipal income tax	456,735	16,891,899	330,290
Special assessments	12,666	-	40,490
Intergovernmental	4,799,398	6,517,284	82,139
Charges for services	44,236	490,131	-
Fees, licenses and permits	475,356	83,855	-
Interest earnings	991,304	149,758	-
Fines and forfeits	1,495,208	339,466	-
Miscellaneous	88,847	142,630	7,109
<b>Total revenue</b>	<b>9,917,294</b>	<b>24,925,783</b>	<b>1,236,928</b>
<i>Expenditures:</i>			
<i>Current:</i>			
Public safety	1,118,476	16,895,273	-
Public health and welfare	28,133	84,300	-
Leisure time activities	967,816	79,787	-
Community environment	582,201	1,495,537	-
Transportation	-	3,819,723	-
General government	7,786,286	1,816,917	-
Capital outlay	-	102,338	-
<i>Debt service:</i>			
Principal retirement	-	-	885,000
Interest and fiscal charges	-	-	199,219
<b>Total expenditures</b>	<b>10,482,912</b>	<b>24,293,875</b>	<b>1,084,219</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(565,618)</b>	<b>631,908</b>	<b>152,709</b>
<i>Other financing sources (uses):</i>			
Operating transfers in	150,000	541,413	149,100
Operating transfers out	(14,950)	(846,563)	-
Sale of fixed assets	-	129,844	-
<b>Total other financing sources (uses)</b>	<b>135,050</b>	<b>(175,306)</b>	<b>149,100</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(430,568)</b>	<b>456,602</b>	<b>301,809</b>
<b>Fund balances at beginning of year</b>	<b>2,139,373</b>	<b>4,169,923</b>	<b>2,496,904</b>
<b>Increase in reserve for inventory</b>	<b>6,492</b>	<b>61,517</b>	<b>-</b>
<b>Fund balances (deficit) at end of year</b>	<b>\$ 1,715,297</b>	<b>\$ 4,688,042</b>	<b>\$ 2,798,713</b>

See accompanying notes to the general purpose financial statements.

	<i>Fiduciary Fund Type</i>	
<u>Capital Projects</u>	<u>Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$ -	\$ -	\$ 2,641,204
3,596,764	-	21,275,688
-	-	53,156
174,919	-	11,573,740
-	-	534,367
-	-	559,211
-	-	1,141,062
-	-	1,834,674
-	27,762	266,348
<u>3,771,683</u>	<u>27,762</u>	<u>39,879,450</u>
-	-	18,013,749
-	-	112,433
-	-	1,047,603
-	-	2,077,738
-	-	3,819,723
-	24,221	9,627,424
4,779,078	-	4,881,416
-	-	885,000
45,480	-	244,699
<u>4,824,558</u>	<u>24,221</u>	<u>40,709,785</u>
(1,052,875)	3,541	(830,335)
200,000	-	1,040,513
-	-	(861,513)
-	-	129,844
<u>200,000</u>	<u>-</u>	<u>308,844</u>
(852,875)	3,541	(521,491)
499,176	140,811	9,446,187
24,554	-	92,563
<u>\$ (329,145)</u>	<u>\$ 144,352</u>	<u>\$ 9,017,259</u>

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

	<i>General Fund</i>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Property taxes	\$ 1,624,500	\$ 1,553,544	\$ (70,956)
Special assessments	16,100	12,666	(3,434)
Intergovernmental	4,363,849	4,883,959	520,110
Charges for services	44,524	43,346	(1,178)
Fees, licenses and permits	432,395	471,577	39,182
Interest earnings	1,062,000	1,191,755	129,755
Fines and forfeits	1,573,192	1,502,732	(70,460)
Miscellaneous	359,427	235,802	(123,625)
<b>Total revenues</b>	<u>9,475,987</u>	<u>9,895,381</u>	<u>419,394</u>
<i>Expenditures:</i>			
<i>Current:</i>			
Public safety	1,248,739	1,207,610	41,129
Public health and welfare	29,000	28,171	829
Leisure time activities	979,945	964,673	15,272
Community environment	595,328	584,263	11,065
Transportation	-	-	-
General government	7,321,567	6,998,338	323,229
Capital outlay	-	-	-
<i>Debt service:</i>			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Refunding bond issuance costs	-	-	-
<b>Total expenditures</b>	<u>10,174,579</u>	<u>9,783,055</u>	<u>391,524</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(698,592)</u>	<u>112,326</u>	<u>810,918</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	1,057,869	1,029,682	(28,187)
Operating transfers out	(1,606,850)	(1,606,850)	-
Proceeds of note	-	-	-
Sale of fixed assets	-	-	-
<b>Total other financing sources (uses)</b>	<u>(548,981)</u>	<u>(577,168)</u>	<u>(28,187)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(1,247,573)</u>	<u>(464,842)</u>	<u>782,731</u>
<b>Fund balances at beginning of year as restated (Note 13)</b>	<u>1,589,072</u>	<u>1,589,072</u>	<u>-</u>
<b>Expenditures against prior year encumbrances</b>	<u>389,773</u>	<u>389,773</u>	<u>-</u>
<b>Fund balances at end of year</b>	<u>\$ 731,272</u>	<u>\$ 1,514,003</u>	<u>\$ 782,731</u>

Special Revenue Funds

Debt Service Fund

Special Revenue Funds			Debt Service Fund		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 300,600	\$ 310,759	\$ 10,159	\$ 822,550	\$ 776,900	\$ (45,650)
-	-	-	49,000	47,646	(1,354)
9,192,971	6,270,505	(2,922,466)	87,000	82,139	(4,861)
300,000	323,040	23,040	-	-	-
68,400	72,745	4,345	-	-	-
92,645	142,377	49,732	7,050	7,037	(13)
428,250	359,870	(68,380)	-	-	-
427,606	657,905	230,299	-	-	-
<u>10,810,472</u>	<u>8,137,201</u>	<u>(2,673,271)</u>	<u>965,600</u>	<u>913,722</u>	<u>(51,878)</u>
17,058,770	16,407,907	650,863	-	-	-
105,330	74,437	30,893	-	-	-
79,866	79,866	-	-	-	-
3,880,002	1,929,372	1,950,630	-	-	-
4,592,611	4,167,247	425,364	-	-	-
3,621,580	2,087,577	1,534,003	-	-	-
522,090	306,492	215,598	-	-	-
-	-	-	2,430,000	2,430,000	-
-	-	-	531,634	531,634	-
-	-	-	5,277	5,277	-
<u>29,860,249</u>	<u>25,052,898</u>	<u>4,807,351</u>	<u>2,966,911</u>	<u>2,966,911</u>	<u>-</u>
(19,049,777)	(16,915,697)	2,134,080	(2,001,311)	(2,053,189)	(51,878)
19,487,955	19,230,609	(257,346)	2,356,804	2,410,092	53,288
(3,275,276)	(3,229,255)	46,021	(872,000)	(860,610)	11,390
-	-	-	-	-	-
130,000	129,844	(156)	-	-	-
<u>16,342,679</u>	<u>16,131,198</u>	<u>(211,481)</u>	<u>1,484,804</u>	<u>1,549,482</u>	<u>64,678</u>
(2,707,098)	(784,499)	1,922,599	(516,507)	(503,707)	12,800
2,460,694	2,460,694	-	2,460,835	2,460,835	-
955,828	955,828	-	-	-	-
<u>\$ 709,424</u>	<u>\$ 2,632,023</u>	<u>\$ 1,922,599</u>	<u>\$ 1,944,328</u>	<u>\$ 1,957,128</u>	<u>\$ 12,800</u>

continued

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

	<i>Capital Projects Funds</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
Property taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Intergovernmental	1,612,000	174,919	(1,437,081)
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Interest earnings	-	-	-
Fines and forfeits	-	-	-
Miscellaneous	-	-	-
 Total revenues	 1,612,000	 174,919	 (1,437,081)
<i>Expenditures:</i>			
Current:			
Public safety	-	-	-
Public health and welfare	-	-	-
Leisure time activities	-	-	-
Community environment	-	-	-
Transportation	-	-	-
General government	-	-	-
Capital outlay	9,760,207	5,488,604	4,271,603
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Refunding bond issuance costs	-	-	-
 Total expenditures	 9,760,207	 5,488,604	 4,271,603
 Excess (deficiency) of revenues over (under) expenditures	 (8,148,207)	 (5,313,685)	 2,834,522
 Other financing sources (uses):			
Operating transfers in	4,181,121	4,115,634	(65,487)
Operating transfers out	(2,117,480)	(1,245,480)	872,000
Proceeds of note	4,200,000	4,250,000	50,000
Sale of fixed assets	-	-	-
 Total other financing sources (uses)	 6,263,641	 7,120,154	 856,513
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	 (1,884,566)	 1,806,469	 3,691,035
 Fund balances at beginning of year as restated (Note 13)	 1,528,875	 1,528,875	 -
 Expenditures against prior year encumbrances	 419,740	 419,740	 -
 Fund balances at end of year	 \$ 64,049	 \$ 3,755,084	 \$ 3,691,035

See accompanying notes to the general purpose financial statements.

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
<i>Operating revenues:</i>			
Charges for services	\$ 11,448,894	\$ 6,482,278	\$ 17,931,172
Total operating revenues	<u>11,448,894</u>	<u>6,482,278</u>	<u>17,931,172</u>
<i>Operating expenses:</i>			
Personal services	3,225,846	1,152,068	4,377,914
Fringe benefits	429,293	147,588	576,881
Materials and supplies	1,488,994	676,624	2,165,618
Utilities	807,633	42,537	850,170
Depreciation	2,540,846	106,209	2,647,055
Contractual services	3,785,451	1,961,047	5,746,498
Claims expense	-	3,113,169	3,113,169
Other operating	49,853	6,611	56,464
Total operating expenses	<u>12,327,916</u>	<u>7,205,853</u>	<u>19,533,769</u>
Operating (loss)	<u>(879,022)</u>	<u>(723,575)</u>	<u>(1,602,597)</u>
<i>Nonoperating revenues (expenses):</i>			
Other nonoperating revenue	530,193	7,831	538,024
Interest expense and fiscal charges	(285,600)	(9,741)	(295,341)
Loss on disposal of fixed assets	(3,262)	(26,285)	(29,547)
Total nonoperating revenues (expenses)	<u>241,331</u>	<u>(28,195)</u>	<u>213,136</u>
Net (loss) before operating transfers	(637,691)	(751,770)	(1,389,461)
Operating transfers in	23,000	-	23,000
Operating transfers out	(200,000)	(2,000)	(202,000)
Net (loss)	(814,691)	(753,770)	(1,568,461)
Retained earnings at beginning of year	<u>11,393,155</u>	<u>53,694</u>	<u>11,446,849</u>
Retained earnings (deficit) at end of year	<u>\$ 10,578,464</u>	<u>\$ (700,076)</u>	<u>\$ 9,878,388</u>

See accompanying notes to the general purpose financial statements.

**City of Mansfield, Ohio**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types**  
**For The Year Ended December 31, 1999**

	<i>Enterprise</i>	<i>Internal Service</i>	<i>Totals (Memorandum Only)</i>
<i>Increase (decrease) in cash and cash equivalents</i>			
<i>Cash flows from operating activities:</i>			
<i>Cash received from customers</i>	\$ 11,457,998	\$ -	\$ 11,457,998
<i>Cash received from quasi-external operating transactions with other funds</i>	-	6,482,278	6,482,278
<i>Cash paid to employees</i>	(3,250,835)	(1,184,686)	(4,435,521)
<i>Cash paid to suppliers</i>	(6,139,786)	(3,215,480)	(9,355,266)
<i>Cash paid for claims</i>	-	(3,175,382)	(3,175,382)
<i>Other operating expenses</i>	(406,187)	(133,264)	(539,451)
<i>Cash from other sources</i>	530,193	7,831	538,024
 <i>Net cash provided by (used for) operating activities</i>	 2,191,383	 (1,218,703)	 972,680
 <i>Cash flows from noncapital financing activities:</i>			
<i>Operating transfers in</i>	23,000	-	23,000
<i>Operating transfers out</i>	(200,000)	(2,000)	(202,000)
<i>Advances out</i>	(1,520,000)	-	(1,520,000)
<i>Advances in</i>	-	250,000	250,000
<i>Receipt on advances to other funds</i>	731,279	-	731,279
 <i>Net cash provided by (used for) noncapital financing activities</i>	 (965,721)	 248,000	 (717,721)
 <i>Cash flows from capital and related financing activities:</i>			
<i>Acquisition/construction of capital assets</i>	(1,469,938)	(177,902)	(1,647,840)
<i>Interest paid on general obligation debt</i>	(286,934)	-	(286,934)
<i>Principal paid on general obligation debt</i>	(345,000)	-	(345,000)
<i>Interest paid on equipment contract</i>	-	(9,741)	(9,741)
<i>Principal paid on equipment contract</i>	-	(37,838)	(37,838)
<i>Interest paid on notes</i>	(827)	-	(827)
<i>Principal paid on notes</i>	(49,064)	-	(49,064)
<i>Contributed capital/grant</i>	126,449	-	126,449
 <i>Net cash (used for) capital and related financing activities</i>	 (2,025,314)	 (225,481)	 (2,250,795)
 <i>Net (decrease) in cash and cash equivalents</i>	 (799,652)	 (1,196,184)	 (1,995,836)
 <i>Cash and cash equivalents at beginning of year</i>	 8,621,984	 1,574,535	 10,196,519
 <i>Cash and cash equivalents at end of year</i>	 \$ 7,822,332	 \$ 378,351	 \$ 8,200,683

*continued*

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<i>Reconciliation of operating (loss) to net cash provided by (used for) operating activities:</i>			
Operating (loss)	\$ (879,022)	\$ (723,575)	\$ (1,602,597)
 <i>Adjustments to reconcile operating (loss) to net cash provided by (used for) operating activities:</i>			
Depreciation	2,540,846	106,209	2,647,055
Miscellaneous nonoperating revenue	530,193	7,831	538,024
 <i>Changes in assets and liabilities:</i>			
(Increase) in accounts receivable	(158,156)	-	(158,156)
Decrease in special assessment receivable	27,610	-	27,610
Decrease in due from other governments	174,036	-	174,036
Decrease in inventory of supplies	46,396	13,265	59,661
Increase (decrease) in accounts payable	266,901	(13,769)	253,132
Increase (decrease) in contracts payable	(371,165)	75,317	(295,848)
(Decrease) in accrued wages and benefits	(69,164)	(35,690)	(104,854)
Increase (decrease) in due to other governments	73,119	(589,150)	(516,031)
(Decrease) in claims and judgements payable	-	(62,213)	(62,213)
(Decrease) in deferred revenue	(34,386)	-	(34,386)
Increase in compensated absences payable	44,175	3,072	47,247
Total adjustments	<u>3,070,405</u>	<u>(495,128)</u>	<u>2,575,277</u>
Net cash provided by (used for) operating activities	<u>\$ 2,191,383</u>	<u>\$ (1,218,703)</u>	<u>\$ 972,680</u>

*Noncash investing, capital and financing activities:*

*During the year the general fixed assets account group contributed fixed assets to the proprietary fund types. The contribution of the related assets totaled \$783,026.*

*See accompanying notes to the general purpose financial statements.*

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

	<i>Enterprise Funds</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 23,000	\$ -	\$ (23,000)
<i>Charges for services</i>	10,963,842	11,496,549	532,707
<i>Other</i>	237,315	398,746	161,431
<i>Total revenues</i>	11,224,157	11,895,295	671,138
<i>Expenses:</i>			
<i>Personal services</i>	3,307,837	3,250,836	57,001
<i>Fringe benefits</i>	488,538	455,756	32,782
<i>Contractual services</i>	5,223,349	2,753,512	2,469,837
<i>Utilities</i>	771,322	763,874	7,448
<i>Materials and supplies</i>	1,403,430	1,383,916	19,514
<i>Other</i>	145,242	125,050	20,192
<i>Capital outlay</i>	1,255,068	1,245,200	9,868
<i>Total expenses</i>	12,594,786	9,978,144	2,616,642
<i>Excess (deficiency) of revenues over (under) expenses</i>	(1,370,629)	1,917,151	3,287,780
<i>Operating transfers in</i>	547,551	1,070,551	523,000
<i>Operating transfers out</i>	(5,639,517)	(5,634,090)	5,427
<i>Excess (deficiency) of revenues over (under) expenses and operating transfers</i>	(6,462,595)	(2,646,388)	3,816,207
<i>Fund equity at beginning of year as restated (Note 13)</i>	7,313,309	7,313,309	-
<i>Expenses against prior year encumbrances</i>	1,428,426	1,428,426	-
<i>Fund equity at end of year</i>	\$ 2,279,140	\$ 6,095,347	\$ 3,816,207

See accompanying notes to the general purpose financial statements.

*Internal Service Funds*

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$ -	\$ -	\$ -
-	-	-
341,707	300,077	(41,630)
<u>341,707</u>	<u>300,077</u>	<u>(41,630)</u>
1,220,042	1,184,686	35,356
173,488	163,486	10,002
6,016,290	5,542,257	474,033
43,000	42,066	934
756,663	670,598	86,065
6,212	4,601	1,611
365,828	305,773	60,055
<u>8,581,523</u>	<u>7,913,467</u>	<u>668,056</u>
(8,239,816)	(7,613,390)	626,426
7,106,909	6,533,239	(573,670)
(415,694)	(407,082)	8,612
(1,548,601)	(1,487,233)	61,368
1,308,157	1,308,157	-
266,331	266,331	-
<u>\$ 25,887</u>	<u>\$ 87,255</u>	<u>\$ 61,368</u>

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

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**NOTE 1**  
**REPORTING ENTITY AND BASIS OF PRESENTATION**

*The City of Mansfield was incorporated as a city in 1857 under the laws of the State of Ohio. In 1982 the voters of Mansfield adopted a charter, which was amended in 1988, in 1992, and again in 1996, to govern the operations of the City. The charter provides for an elected mayor, council (6 wards, 2 at-large and a president), finance director, and law director. In addition, 2 judges of the municipal court are elected. Council members serve 4 year, staggered terms; the president of council, the mayor, finance director, and law director serve 4 year terms, and judicial officials serve 6 year terms.*

*The accompanying financial statements of the City are prepared in conformity with generally accepted accounting principles (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the standard setting body for establishing governmental accounting and financial reporting principles, which are primarily set forth in GASB's Codification of Governmental Accounting and Financial Reporting Standards and other recognized authoritative sources. Under the guidelines of GASB Statement No. 20, the City has not elected to apply Financial Accounting Standards Board Statements and interpretations issued after November 30, 1989, to its proprietary activities.*

**A. REPORTING ENTITY**

*In evaluating how to define the City for financial reporting purposes, management has considered all agencies, departments, and organizations making up the City of Mansfield and its potential component units consistent with GASB Statement No. 14 "The Financial Reporting Entity."*

*The criteria used in determining the scope of the entity for financial reporting purposes includes, but is not limited to, the method of budget adoption, whether debt is secured by general obligations of the City, the obligation of the City to finance any deficits that may occur, and supervision over the accounting functions. The City provides various services and consists of many different activities and smaller accounting entities. Among those included are a police force, a fire fighting force, a municipal court system, a sewage treatment plant, a water treatment plant, an airport, a street maintenance force, a parks and recreation system, and a staff to provide the necessary support to these service providers. Each of these activities and entities is under the direct control of City Council which appropriates for, and finances, their operation. Each is therefore included as part of the reporting entity.*

*Component units are organizations for which the City, as the primary government, is financially accountable. To be considered financially accountable, the organization must be fiscally dependent on the City or the City must appoint a majority of the board of the organization and either 1) be able*

to impose its will on the organization or 2) the relationship must have the potential for creating a financial benefit or imposing a financial burden of the City. Based on these criteria, there are no component units for the City of Mansfield.

## **B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The City's accounting system is organized and operated on the basis of funds and account groups, each of which is considered a separate reporting entity. The operation of each fund is accounted for within a separate set of self balancing accounts recording cash and other financial resources, together with all related liabilities, balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City uses the following fund types and account groups:

### *Governmental Funds*

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

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

*Special Revenue Funds: To account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.*

*Debt Service Fund: To account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal and interest.*

*Capital Projects Funds: To account for financial resources to be used for the construction or acquisition of capital facilities, other than those financed by proprietary and trust funds.*

### *Proprietary Funds*

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

*Enterprise Funds: To account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges.*

**NOTE 1: REPORTING ENTITY AND BASIS OF PRESENTATION (continued)**

*Internal Service Funds: To account for the financing of goods or services provided by one department of the City to another department on a cost reimbursement basis.*

*Fiduciary Funds*

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

*Expendable Trust Funds: To be accounted for in essentially the same manner as governmental funds.*

*Agency Funds: Purely custodial in nature, assets equal liabilities, and does not involve the measurement of results of operation.*

*Account Groups*

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

*General Fixed Assets Account Group: The general fixed assets account group is used to account for fixed assets other than those accounted for in the proprietary funds or trust funds.*

*General Long-Term Obligations Account Group: The general long-term obligations account group is used to account for all unmatured long-term obligations of the City that are not a specific liability of the proprietary funds.*

**NOTE 2**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF ACCOUNTING**

*The modified accrual basis of accounting is utilized for reporting purposes by the governmental and expendable trust funds. Under this method of accounting, the City recognizes revenue when it becomes both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which for the City is considered to be 31 days after year end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured principal and interest on general long-term debt which are recognized when due.*

*Revenues accrued at the end of the year include income taxes withheld by employers, interest on investments, state levied locally shared taxes (including motor vehicle license fees, gasoline tax, and local government assistance), and reimbursements due from federally funded projects for which corresponding expenditures have been made.*

*Other revenues, including licenses, permits, certain charges for services, income taxes other than those withheld by employers, and miscellaneous revenue are recognized when received in cash because they are generally not measurable until actually received. Special assessments are recorded as deferred revenue. Property taxes measurable as of December 31, 1999 and delinquent property taxes, whose availability is indeterminate and which are not intended to finance 1999 activities, have also been recorded as deferred revenue as further described in Note 6.*

*The accrual basis of accounting is utilized for reporting purposes by the proprietary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred. Unbilled sewer and water utility receivables are recorded at year end. Agency fund assets and liabilities are recognized on the modified accrual basis of accounting.*

## **B. BUDGETARY PROCESS**

*An annual appropriated budget is legally required to be prepared on the budgetary basis for all funds of the City other than agency funds, however, only governmental funds are required to be reported. The following are the procedures used by the City in establishing the budgetary data reported in the combined financial statements.*

### *Budget*

*A tax budget of estimated revenues and expenditures for all funds other than agency funds 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 the full amount of authorized tax rates and reviews revenue estimates. 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 fiscal year will not exceed the amount stated in the Certificate of Estimated Resources. On or about January 1, the Certificate is amended to include any unencumbered balances from the preceding year. The revised budget then serves as the basis for the appropriation measure. The Certificate of Estimated Resources may be further amended during the year if the Finance Director determines and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended Certificate of Estimated Resources issued in 1999.*

### *Appropriations*

*A temporary appropriation measure to control expenditures may be passed on or about January 1 of each year for the period from January 1 to March 31. The annual appropriation ordinance must be passed by Council by April 1 of each year for the period January 1 to December 31. The appropriation ordinance may be supplemented during the year only by action of Council as new information becomes available, but fund appropriations may not exceed estimated resources. Supplemental appropriation measures were legally enacted during 1999.*

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

*Budgeted Level of Expenditures*

*Appropriations are made by fund, function or department and object, including personal services, contract services, materials and supplies, capital outlay, debt service, and other. Funds appropriated may not be expended for purposes other than those designated in the appropriation measure.*

*Only Council may alter amounts allocated to various departments and objects during the year as the need arises by adopting modifications to the appropriation measure. Amounts shown in the budgetary financial statements represent the final amounts appropriated for 1999.*

*Encumbrances*

*Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control.*

*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 fiscal year and is not reappropriated.*

**C. CASH AND CASH EQUIVALENTS**

*Cash received by the City is pooled in a central bank account. Monies for all funds, including proprietary funds, are maintained in this account or temporarily used to purchase short-term investments. Individual fund integrity is maintained through City records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet. Investments are in accordance with the City's Investment Policy. The policy includes certificates of deposit, U.S. Treasury Securities, Repurchase Agreements, eligible Agency Securities (per Investment Policy), and the State Treasurer's Investment Pool (STAR Ohio). Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Interest earned on all deposits and investments is distributed to the general fund and special revenue funds. The City has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 1999. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999.*

*For purposes of the Combined Statement of Cash Flows and for presentation on the Combined Balance Sheet, investments with an original maturity of three months or less and cash and investments in the cash management pool are considered to be cash equivalents. Investments with an original maturity of more than three months are reported as investments. See Note 4, Deposits and Investments.*

**D. CASH AND CASH EQUIVALENTS WITH FISCAL AND ESCROW AGENT**

Money held on behalf of the City by a fiscal and escrow agent represents money earmarked for retainage for construction projects, payroll withholdings, or payment of state shared road project costs.

**E. INVENTORY OF SUPPLIES**

Inventories of governmental funds are stated at cost, while inventories of proprietary funds are stated at the lower of cost or market. Cost is determined on a first-in, first-out basis. Inventory in the governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Recorded inventories in the governmental fund types are equally offset by a fund balance reserve, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets. Inventory in the proprietary funds is reported on a consumption basis.

**F. RESTRICTED ASSETS**

The City, in accordance with bond indentures, federal regulations, and state statutes, has restricted assets within enterprise funds for replacement and improvement of its fixed assets. Monies which represent debt proceeds are also restricted for use in constructing enterprise fund assets.

As of December 31, 1999, the total restricted cash in the enterprise funds was \$1,854,687. It is in the Sewer Operating fund and is a result of the City receiving construction grant monies for the Wastewater Treatment Plant. A separate account was established to receive and disburse these monies for replacement and improvement purchases of major equipment at the Wastewater Treatment Plant. The funds can never be used to offset deficits or shortfalls in the sewer user charge system. Per the consulting engineer's estimate, the City has sufficient funds in the Reserved for Replacement and Improvement account to meet current needs.

**G. FIXED ASSETS AND DEPRECIATION**

Fixed assets which are acquired or constructed for general governmental purposes are reported as expenditures in the governmental fund that finances the asset acquisition. When purchased, such assets are capitalized (recorded and accounted for) at historical cost in the general fixed assets account group. Infrastructure fixed assets such as streets, bridges, storm sewers, and drains are not capitalized by the City and are not reported as part of the general fixed assets account group. Fund fixed assets are capitalized at historical cost in the proprietary fund in which they are utilized. Donated fixed assets are capitalized at their fair market value on the date donated.

The City has elected not to record depreciation in the general fixed assets account group. Depreciation for the proprietary funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on a straight-line basis. The estimated lives are as follows:

Buildings	25 years
Improvements other than buildings	
Land improvements	7 to 25 years
Water and sewer lines	30 to 50 years
Equipment	2 to 50 years

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

**H. CAPITALIZATION OF INTEREST**

*The City's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the construction project and the interest earned from the temporary investment of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. Capitalization of interest did not occur in 1999.*

**I. CONTRIBUTED CAPITAL**

*Contributions of capital assets to the proprietary funds are credited directly to contributed capital. These include grants restricted for capital construction, donations by developers, contributions made by the City, and assets whose construction was financed through special assessments. Depreciation expense on assets acquired through restricted grants is not closed to contributed capital.*

**J. RESERVATIONS OF FUND EQUITY**

*Fund Balance (Governmental Funds)*

*Reserves indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Fund balances are reserved for encumbrances, advances, inventory of supplies, debt service, and loans receivable.*

*Retained Earnings (Proprietary Funds)*

*Retained earnings are reserved pursuant to bond indenture and federal grant requirements for replacement and improvement of facilities.*

**K. INTERFUND TRANSACTIONS**

*During the normal course of operations, the City has numerous transactions between funds. These transactions include charges for services provided by an internal service fund to other funds, interfund reimbursements, and operating transfers.*

*The internal service funds record charges for services to all City funds, departments, and other governmental units as operating revenue. Both governmental and enterprise funds record these payments to the internal service funds as operating expenditures/expenses.*

*Transactions that constitute reimbursements of a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures or expenses, as appropriate, in the reimbursing fund and as reductions of the expenditure/expense in the fund that is reimbursed.*

*Operating transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as operating transfers in (out) in proprietary funds.*

## **L. INTERGOVERNMENTAL REVENUES**

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

*In proprietary funds, grants restricted for the construction of capital assets are recorded as contributed capital when measurable and earned.*

## **M. COMPENSATED ABSENCES**

*Vacation benefits are accrued as a liability as the benefits are earned by the employee. Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and the employees who are at least 40 years old with at least 20 years of service will reach full retirement eligibility in the future.*

*In governmental funds, the current portion of unpaid compensated absences is that amount expected to be paid using expendable available resources. These amounts are recorded as fund liabilities to the extent payable in 31 days, while the balance of the liability is recorded as compensated absences payable in the general long-term obligations account group. In the proprietary funds, the entire amount of compensated absences is recorded as a fund liability.*

*At December 31, 1999, the total liability of the City for compensated absences was \$4,250,261 which will be paid from the General fund, Street Construction Maintenance and Repair fund, Neighborhood Youth Corp fund, Community Development fund, Police and Fire fund, Court Computerization fund, Local Law Enforcement Block Grant fund, Grant fund, Water Operating fund, Sewer Operating fund, Airport Operating fund, Garage Operating fund, Data Processing fund, and Utility Collections fund.*

### *Accumulated Unpaid Vacation*

*City employees earn vacation leave at varying rates based upon length of service. For police and fire personnel, vacation leave is accrued on January 1 of every year regardless of employee's anniversary date. Vacation time valued at \$609,397 will accrue on January 1, 2000 and is not reflected in the financial statements. Under the current contract with the sworn police officers, vacation balances unused at December 31, can be carried over until May 31, upon request. This amount is reflected in the accompanying combined financial statements. Any unused prior year vacation balance at May 31 is lost. For all other City employees, vacation leave is accrued on their anniversary date and the vacation earned must be used in the next year. Any unused vacation is eliminated from the employee's vacation balance. Upon separation from the City, the employee (or their estate) is paid for their accumulated unused vacation leave balance.*

### *Accumulated Unpaid Sick Leave*

*All City employees, except firefighters, earn .05769 hours of sick leave for each non-overtime hour in active pay status. Firefighters earn .0928 hours of sick leave for each non-overtime hour in active pay status. Employees may accrue and carry over all sick leave earned with no limits. Upon separation from the City, employees with at least eight years of service are paid a pro-rata amount*

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

*of their accumulated unused sick leave. The pro-rata amount is determined in each negotiated work agreement with the City.*

*Portions of sick leave for eligible employees are accrued within the year of eligibility. Otherwise the cost of sick leave is recorded at the time it is used.*

**N. SELF INSURANCE FUND**

*The City has created a self-insurance internal service fund for the purpose of paying employee health and dental benefits. Contributions to the fund are made in lieu of insurance premium payments.*

**O. TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS**

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

**NOTE 3  
BUDGETARY BASIS OF ACCOUNTING**

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

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).*
- (b) Expenditures/Expenses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).*
- (c) Outstanding year end encumbrances are treated as expenditures/expenses (budget basis) rather than as a reservation of fund balance for governmental funds and as a note disclosure for proprietary funds (GAAP basis).*

*The tables below summarize the adjustments necessary to reconcile the GAAP basis statements to the budget basis statements by fund type.*

*Excess (Deficiency) of Revenues and Other  
Financing Sources Over (Under)  
Expenditures and Other Financing Use  
All Governmental Fund Types*

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<i>GAAP basis (as reported)</i>	\$ (430,568)	\$ 456,602	\$ 301,809	\$ (852,875)
<i>Adjustments:</i>				
<i>Revenue accruals</i>	857,769	1,900,614	1,937,786	4,668,870
<i>Expenditure accruals</i>	(438,392)	(1,295,713)	-	(1,364,734)
<i>Encumbrances</i>	(453,651)	(1,846,002)	-	(544,792)
<i>Entity difference - Activity of unbudgeted fund</i>	-	-	-	(100,000)
<i>Debt retirement</i>	-	-	(2,743,302)	-
<i>Budget basis (cash)</i>	<u>\$ (464,842)</u>	<u>\$ (784,499)</u>	<u>\$ (503,707)</u>	<u>\$ 1,806,469</u>

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

	<u>Enterprise</u>	<u>Internal Service</u>
<i>GAAP basis (as reported)</i>	\$ (814,691)	\$ (753,770)
<i>Adjustments:</i>		
<i>Revenue accruals</i>	963,759	343,207
<i>Expense accruals</i>	(969,737)	(785,643)
<i>Encumbrances</i>	(1,825,719)	(291,027)
<i>Budget basis (cash)</i>	<u>\$ (2,646,388)</u>	<u>\$ (1,487,233)</u>

**NOTE 4  
DEPOSITS AND INVESTMENTS**

*Cash on Hand*

*At December 31, 1999, the City had \$121,640 in undeposited cash on hand which is categorized on the Combined Balance Sheet as part of "Equity in Pooled Cash and Cash Equivalents".*

**NOTE 4: DEPOSITS AND INVESTMENTS**

*Deposits*

At year end, the carrying amount of the City's deposits were \$2,401,831 and the bank balance was \$2,876,479. Of the bank balance, \$325,262 was covered by federal depository insurance and \$1,050,000 was covered by a surety bond. \$1,501,217 was uninsured and uncollateralized. However, the \$1,501,217 was covered by collateral held by third party trustees in collateral pools securing all public funds on deposit with the specific depository institution. The \$1,501,217 is considered to be uncollateralized as defined in GASB Statement No. 3, since the collateral is held by the counterparty's agent and is not in the City's name. This pooling of collateral approach is specifically authorized by state statute.

*Investments*

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

Statutory provisions require that all securities acquired by the City be held by the City's treasurer or deposited with a qualified trustee pursuant to Section 135.18, Ohio Revised Code. Securities acquired under a repurchase agreement must be deposited with such a trustee unless the counterparty is a designated depository of the City for the current period of designation of depositories in which case the securities may be held in trust by the depository.

Investments are stated at fair value. Star Ohio is not categorized because it is not evidenced by securities that exist in physical or book entry form.

	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value</u>
<i>Federal Securities</i>	\$17,971,999	\$ -	\$17,971,999	\$17,885,119
<i>Investment Sweep Account</i>	-	2,373	2,373	2,373
<i>State and Local Ohio Securities</i>	11,687	-	11,687	11,687
<i>Investments in State Treasurers Investment Pool (Star Ohio)</i>			1,839,509	1,839,509
			<u>\$19,825,568</u>	<u>\$19,738,688</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9. A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	<i>Cash and Cash Equivalents/ Deposits</i>	<i>Investments</i>
GASB Statement No. 9	\$ 22,060,472	\$ 201,687
<i>Investments:</i>		
<i>U.S. Treasury/Federal Securities</i>	(17,885,119)	17,885,119
<i>Investment - Sweep Account</i>	(2,373)	2,373
<i>Certificates of Deposit</i>	190,000	(190,000)
<i>State Treasurers Investment Pool</i>	(1,839,509)	1,839,509
GASB Statement No. 3	\$ 2,523,471	\$ 19,738,688

**NOTE 5  
COMPLIANCE AND ACCOUNTABILITY**

*A. Fund Deficits*

Fund balances/retained earnings at December 31, 1999 included the following individual fund deficits which arose as a result of recognition of expenditures on modified accrual basis of accounting.

Special Revenue Funds

<i>Neighborhood Youth Corp</i>	\$ 76,099
<i>Police and Fire</i>	1,091,370
<i>Grant Fund</i>	61,642

Capital Projects Funds

<i>International Drive/Cairns Road</i>	100,000
<i>1998 Improvement</i>	628,670
<i>Section 108 Improvement</i>	1,224,561

Enterprise Funds

<i>Airport Operating</i>	1,834,051
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Internal Service Funds

<i>Data Processing</i>	14,645
<i>Health Insurance</i>	743,323

**NOTE 5: COMPLIANCE AND ACCOUNTABILITY (continued)**

Expendable Trust Funds

Historic Preservation	9,311
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The General Fund is liable for any deficit in these funds and provides operating transfers/advances when cash is required, not when accruals occur.

*B. Legal Compliance*

There were no budgetary violations for 1999.

**NOTE 6  
PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the City. Real property taxes received in 1999 are levied after October 1, 1998 on the assessed value listed as of January 1, 1998, the lien date. Assessed values are established by State law at 35% of appraised market value. All property is required to be revalued every six years. 1999 real property taxes are collected in and intended to finance 2000. Public utility property taxes are assessed on tangible personal property at 100% of true (market) value and on land and improvements at 35% of true value. Public utilities property taxes paid in 1999 became a lien December 31, 1998, were levied after October 1, 1997, and were collected in 1999 with real property taxes. 1999 tangible personal property taxes were levied on or after October 1, 1998 on the value listed as of December 31, 1998. Tangible personal property assessments are 25% of true value. The assessed value upon which the 1999 taxes were collected was \$580,860,691. The full tax rate for all City operations for the fiscal year ended December 31, 1999 was \$5.10 per \$1,000 of assessed valuation.

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

Tangible personal property taxes are also payable annually or semi-annually. If paid annually, payment is due April 30. If paid semi-annually, the first payment is due April 30 with the remainder payable by September 20. Multi-county corporations may pay the entire tax due in one payment by September 20.

The County Treasurer collects property tax on behalf of all taxing districts within the county. The County Auditor periodically remits the collections to the City.

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 estimation at December 31, nor are they intended to finance 1999 operations. The receivable is therefore offset by a credit to deferred revenue.

**NOTE 7  
INCOME TAX**

The City levies an income tax of 1.75% on substantially all earned income arising from employment, residency or business activities inside the City. The first 1.00% of income tax is a permanent levy. An additional .25% of the income tax for street resurfacing became effective July 1, 1985, and was renewed in November of 1988, in May of 1993, and again in May of 1997. It is scheduled to expire June 30, 2001. Effective April 1, 1988, an additional .50% was levied for police and fire activities and was renewed in November of 1991, in May of 1995, and again in May 1999. It is scheduled to expire December 31, 2003.

As of December 31, 1999, the City had accrued \$1,639,312 of income taxes receivable from employer withheld income taxes to be remitted within 31 days of year end and \$276,387 from payment plans for delinquent income taxes. The income taxes receivable was divided between the Police and Fire fund and the Street Resurfacing fund.

**NOTE 8  
RECEIVABLES**

Receivables at December 31, 1999 consisted of taxes, accounts (billing for user charged services, including unbilled utility services), intergovernmental receivables arising from grants, entitlements, or shared revenues, special assessments, loans and interest on investments. Allowances for uncollectible accounts represent estimates of uncollectible receivables in the accounts classification. Taxes receivable are reported based on amounts certified as collectible by the Richland County Auditor. Special assessments are recorded as fully collectible due to available foreclosure procedures. Also, special assessments receivable includes \$41,735 in delinquencies. Interest and intergovernmental receivables are deemed collectible in full. For a summary of intergovernmental receivables, see Note 24.

Fund Type	Gross Receivables	Allowance for Uncollectibles	Net Receivables
General	\$ 2,846,795	\$ -	\$ 2,846,795
Special Revenue	5,036,673	91,604	4,945,069
Debt Service	1,176,165	-	1,176,165
Capital Projects	638,566	-	638,566
Enterprise	2,193,537	18,530	2,175,007
Agency	21,433	-	21,433
<b>Total Receivables</b>	<b>\$ 11,913,169</b>	<b>\$ 110,134</b>	<b>\$ 11,803,035</b>

**NOTE 9**  
**FIXED ASSETS**

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Proprietary</u>
Land	\$ 2,164,307	\$ -	\$ 2,164,307
Buildings	12,877,047	-	12,877,047
Improvements other than buildings	27,330,346	-	27,330,346
Equipment	51,361,449	1,462,220	52,823,669
Construction in progress	131,650	-	131,650
<b>Totals</b>	<u>93,864,799</u>	<u>1,462,220</u>	<u>95,327,019</u>
Accumulated depreciation	(49,325,976)	(1,069,359)	(50,395,335)
<b>Net</b>	<u>\$ 44,538,823</u>	<u>\$ 392,861</u>	<u>\$ 44,931,684</u>

A summary of changes in general fixed assets follows:

	<u>January 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 1999</u>
Land	\$ 2,668,460	\$ 1,938,377	\$ 183,912	\$ 4,422,925
Buildings	12,245,857	-	283,343	11,962,514
Improvements other than buildings	585,932	868,030	752,160	701,802
Equipment	11,710,816	1,658,900	794,932	12,574,784
Construction in progress	587,941	37,957	587,941	37,957
<b>Totals</b>	<u>\$ 27,799,006</u>	<u>\$4,503,264</u>	<u>\$2,602,288</u>	<u>\$ 29,699,982</u>

Additions and deletions include \$106,449 of interfund transfers of property within the general fixed assets.

**NOTE 10**  
**DEFINED BENEFIT PENSION PLANS**

*Public Employees Retirement System*

*Contributions are made to 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 retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established and amended by state statute per Chapter 145 of the Ohio Revised Code. The Public Employees Retirement System issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS(7377).*

*Employer and employee contributions are established by the Ohio Revised Code. The contribution rates are determined actuarially. The plan members contribution is 8.50% of their annual covered salary and the City's contribution rate is 13.55% of covered payroll, 4.2% was used to fund health care for the year 1999.*

*Contributions by the City of Mansfield to PERS for the years ending December 31, 1997, 1998, and 1999 were \$1,605,389, \$1,677,682, and \$1,781,523, respectively, equal to the required contributions for each year.*

*Ohio Police and Fire Pension Fund*

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

*Plan members are required to contribute 10% of their annual covered salary. The City is required to contribute 19.5% for police and 24.0% for firefighters.*

*Contributions by the City of Mansfield to the Ohio Police and Fire Pension Fund for the years ending December 31, 1997, 1998, and 1999 were \$1,746,701, \$1,909,801, and \$1,943,315, respectively, equal to the required contributions for each year.*

**NOTE 11**  
**POSTEMPLOYMENT BENEFITS**

*Public Employees Retirement System*

*The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credits. Health care*

**NOTE 11: POSTEMPLOYMENT BENEFITS (continued)**

coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care based on the authority granted by State statute.

The employer contribution rate was 13.55% for 1999; 4.2% was the portion that was used to fund health care.

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

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

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

During 1997, the Retirement Board 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% 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 care coverage.

*Ohio Police and Fire Pension Fund*

The Ohio Police and Fire Pension Fund (OP&F) provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of eighteen whether or not the child is attending school or under the age of twenty two if attending school full-time or on a two thirds basis. The Ohio Revised Code Chapter 742 provides the authority allowing the OP&F's board of trustees to provide health care coverage and states that health care cost paid from OP&F shall be included in the contribution rate. The contribution rate for Police is 19.50% and Firefighters is 24.00% of covered payroll, a percentage of covered payroll is applied to the postemployment health care program. The Board defined allocation is 6.50% and 7.0% of covered payroll in 1998 and 1999, respectively. The allocation will be 7.25% in 2000. Health care funding and accounting is on a pay-as-you-go basis. In addition, since July 1, 1992 most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The number of participants eligible to receive health care benefits statewide as of December 31, 1998 (the latest information available) was 11,424 policemen and 9,186 firefighters. The City's actual contributions for 1999 that were used to fund postemployment benefits was \$324,497 for police and \$303,512 for firefighters. The Fund's total health care expenses for the year ending December 31, 1998 (the latest information available) was \$78,596,790, which was net of member contribution of \$5,331,515.

## **NOTE 12**

### **RISK MANAGEMENT**

*The City of Mansfield is a participant in the Ohio Municipal League Joint Self-Insurance Pool (the Pool). The Pool was established in 1987 and is administered under contract by the Ohio Municipal League to provide a program of property and casualty self-insurance for its member organizations throughout the State of Ohio.*

*The Pool's general objectives are to formulate, develop, and administer a program of self-insurance, to obtain lower costs for coverage, and to develop a comprehensive loss control program on behalf of the member political subdivisions. Political subdivisions joining the Pool may withdraw at the end of any coverage period upon 60 days prior written notice to the Pool. Under agreement, members who terminate participation in the Pool, as well as current members, are subject to a supplemental assessment or a refund, at the discretion of the board of trustees, depending on the ultimate loss experience of all the entities it insures for each coverage year. To date, there have been no assessments or refunds.*

*The City of Mansfield obtained insurance coverage from the pool for general liability, public officials error & omissions, law enforcement liability, property liability, automobile liability, inland marine liability, EMS liability, auto physical damage, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There has not been a reduction in coverage.*

*Each participant makes an annual "contribution" to the Pool for the coverage they are provided, based on rates established by the Pool, using anticipated and actual results of operations for the various coverages provided. Participants are also charged for a "surplus contribution" that is used to build the Pool's retained earning account to fund the activities of the Pool. During 1998 and 1999, the City of Mansfield made contributions in the amounts of \$227,246 and \$222,250, and surplus contributions to the Pool in the amounts of \$25,250 and \$24,694, respectively.*

*In the ordinary course of business, the Pool grants a portion of its exposure to other insurers. These arrangements limit the Pool's maximum net loss on individual risks.*

*Treaty basis casualty excess of loss contracts in force at December 31, 1999 currently generally protects the Pool against individual losses over \$150,000 (\$200,000 from November 1, 1992 to October 31, 1993). From November 1, 1991 to October 31, 1992 the Pool was generally reinsured for casualty losses in excess of \$150,000.*

*Additionally, treaty basis property coverage protects the Pool against losses subject to a deductible of \$50,000 per occurrence. Previously the deductible was the lesser of \$50,000 per location or \$100,000 per occurrence. Since November 1, 1990, the Pool is limited to an annual aggregated loss pursuant to formula, approximately \$300,000 (\$150,000 prior to November 1, 1990).*

*The Pool is, and ultimately the participants are, contingently liable should any reinsurer become unable to meet its obligations under the reinsurance agreements.*

*A review board of City Council members analyzes all accidents such as damage to mailboxes, sewer backups, and personal injury on City property claims for determination of City liability before payments are made or claims filed.*

**NOTE 12: RISK MANAGEMENT (continued)**

The City pays the State Workers' Compensation System a premium based on accident history and administrative costs.

The City has elected to provide Medical, Dental, and Life Insurance as benefits to all full-time employees. A \$25,000 Life, Accidental Death and Dismemberment policy is carried on all full-time employees. This policy is effective one month from the date of hire, at no cost to the employee. This coverage is provided by the Standard Insurance Company.

Medical and dental insurance is provided through a self-insured program and employees have the option of choosing a Traditional Plan or a PPO Plan. An internal service fund was established to account for and finance this program. This plan provides medical coverage with a \$200 single deductible, \$400 family deductible, and a dental plan that pays 100% preventive maintenance costs. A third party administrator, Anthem Benefit Administrators, Inc., reviews all claims which are paid by the City. The City pays into the self-insurance internal service fund an amount equal to \$220 single coverage and \$535 family coverage per employee per month for the Traditional Plan and \$211 single coverage and \$506 family coverage per employee per month for the PPO Plan. A portion of the amount paid into the self-insurance internal service fund is paid by the employees through payroll deduction. The amount depends on the employees type of coverage. Each fund is billed monthly based upon the number of eligible employees receiving health and dental benefits with adjustments made for prior claims and administrative costs.

The liability for unpaid claims costs of \$465,047 reported in the internal service funds at December 31, 1999 is based on the requirements of GASB Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the combined financial statements indicates that it is probable that a liability has been incurred at the date of the combined financial statements and the amount of the loss can be reasonably estimated. Estimates for unpaid claims are based on available information. Changes in the fund's claims liability amount for 1998 and 1999 were as follows:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
1998	\$659,265	\$2,762,248	\$2,894,253	\$527,260
1999	\$527,260	\$3,113,169	\$3,175,382	\$465,047

**NOTE 13**  
**PRIOR PERIOD ADJUSTMENTS**

*Fund balances at the beginning of year changed on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Fund Equity - Budget and Actual (Non-GAAP) Budget Basis for All Governmental Fund Types and All Proprietary Fund Types because certain cash adjustments were not being properly recorded as of December 31, 1998.*

*The effect for 1999 was as follows:*

	<i>General Fund</i>	<i>Special Revenue</i>	<i>Debt Service</i>
	<hr/>	<hr/>	<hr/>
<i>Fund balance beginning of year as previously reported</i>	\$ 1,589,643	\$ 2,459,585	\$ 2,520,934
<i>Effect of adjustment</i>	(571)	1,109	(60,099)
<i>Fund balance beginning of year as restated</i>	<hr/> <hr/> \$ 1,589,072	<hr/> <hr/> \$ 2,460,694	<hr/> <hr/> \$ 2,460,835
	<hr/>	<hr/>	
	<i>Enterprise</i>	<i>Internal Service</i>	
<i>Fund equity beginning of year as previously reported</i>	\$ 7,313,086	\$ 1,308,111	
<i>Effect of adjustment</i>	223	46	
<i>Fund equity beginning of year as restated</i>	<hr/> <hr/> \$ 7,313,309	<hr/> <hr/> \$ 1,308,157	

**NOTE 14**  
**CONTRIBUTED CAPITAL**

During 1999 Contributed Capital increased (decreased) by the following amounts:

<i>Enterprise Funds</i>	<i>Contributed Capital January 1</i>	<i>Additions (Reductions)</i>	<i>Contributed Capital December 31</i>
<i>Water Operating</i>	\$ 466,694	\$ 2,623	\$ 469,317
<i>Sewer Operating</i>	32,195,980	41,160	32,237,140
<i>Airport Operating</i>	6,443,208	737,066	7,180,274
 <i>Total</i>	 	 	 
<i>Enterprise Funds</i>	<b>\$ 39,105,882</b>	<b>\$ 780,849</b>	<b>\$ 39,886,731</b>

<i>Internal Service Funds</i>	<i>Contributed Capital January 1</i>	<i>Additions (Reductions)</i>	<i>Contributed Capital December 31</i>
<i>Garage Operating</i>	\$ 13,892	\$ (11,449)	\$ 2,443
<i>Data Processing</i>	16,911	-	16,911
<i>Utility Collections</i>	10,400	21,434	31,834
<i>Health Insurance</i>	81,168	-	81,168
 <i>Total Internal</i>	 	 	 
<i>Service Funds</i>	<b>\$ 122,371</b>	<b>\$ 9,985</b>	<b>\$ 132,356</b>

**NOTE 15**  
**LEASES**

*Capital Leases*

In November 1998, the City entered into a capitalized lease for data processing equipment plus extended maintenance with costs totaling \$208,832 and a remaining present value of future minimum lease payments of \$164,878 at December 31, 1999. Transactions for this capital lease are reported entirely within the proprietary funds. Accumulated amortization on proprietary fund assets acquired by this capital lease as of December 31, 1999 is \$25,543, and the original cost of these assets is

\$143,896. Amortization expense for the year has been included with depreciation for presentation purposes. The following is a schedule of future minimum lease payments required under the capital lease and the present value of the future minimum lease payments as of December 31, 1999:

<u>Year Ended December 31</u>	<u>Amount</u>
2000	\$ 47,578
2001	47,579
2002	47,579
2003	39,649
<i>Total minimum lease payments</i>	<u>182,385</u>
<i>Less: amount representing interest at 5.25%</i>	<u>(17,507)</u>
<i>Present value of future minimum lease payments</i>	<u><u>\$164,878</u></u>

#### *Operating Leases*

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the City's general purpose financial statements. Total costs for such leases were \$184,331 for the year ended December 31, 1999. The following is a schedule by year of future minimum rental payments required under operating leases that have initial or remaining noncancellable lease terms as of December 31, 1999:

<u>Year Ended December 31</u>	<u>Amount</u>
2000	\$157,788
2001	145,323
2002	137,529
<i>Total minimum payments required</i>	<u><u>\$440,640</u></u>

**NOTE 16**  
**LONG-TERM OBLIGATIONS**

Long-term obligations of the City as of December 31, 1999 are as follows:

<i>Enterprise Fund</i>	<i>Balance 1/1/99</i>	<i>Additions (Reductions)</i>	<i>Balance 12/31/99</i>
<i>General Obligation Water System Bonds:</i>			
1993 2.85% to 9.65%	\$ 2,470,000	\$ (120,000)	\$ 2,350,000
1992 3.00% to 6.20%	2,135,000	(100,000)	2,035,000
1975-1 6.25%	60,000	(30,000)	30,000
<i>Total</i>	<i>\$ 4,665,000</i>	<i>\$ (250,000)</i>	<i>\$ 4,415,000</i>
<i>General Obligation Sewer System Bonds:</i>			
1975-1 6.25%	\$ 40,000	\$ (20,000)	\$ 20,000
1971 5.375%	225,000	(75,000)	150,000
<i>Total</i>	<i>\$ 265,000</i>	<i>\$ (95,000)</i>	<i>\$ 170,000</i>
<i>Notes Payable</i>	<i>\$ 357,073</i>	<i>\$ (49,064)</i>	<i>\$ 308,009</i>
<i>Total Enterprise Fund</i>	<i>\$ 5,287,073</i>	<i>\$ (394,064)</i>	<i>\$ 4,893,009</i>
<i>Internal Service Fund</i>			
<i>Obligation Under Capital Lease</i>	<i>\$ 202,716</i>	<i>\$ (37,838)</i>	<i>\$ 164,878</i>
<i>Total Internal Service</i>	<i>\$ 202,716</i>	<i>\$ (37,838)</i>	<i>\$ 164,878</i>

<i>General Long-Term Obligations Account Group</i>	<i>Balance 1/1/99</i>	<i>Additions (Reductions)</i>	<i>Balance 12/31/99</i>
<i>Special Assessment Bonds:</i>			
<i>1983 9.375% Central Business District Improvement</i>	<i>\$ 120,000</i>	<i>\$ (30,000)</i>	<i>\$ 90,000</i>
<i>1992 7.50% Superior Street Improvement</i>	<i>17,320</i>	<i>(5,633)</i>	<i>11,687</i>
<i>1992 7.50% Forest Hill Improvement</i>	<i>1,523</i>	<i>(1,523)</i>	<i>-</i>
<i>Total Special Assessment Bonds</i>	<i>\$ 138,843</i>	<i>\$ (37,156)</i>	<i>\$ 101,687</i>
<i>Voted General Obligation Bond:</i>			
<i>1998 3.35% to 4.00% Sewer System Refunding</i>	<i>\$ 3,665,000</i>	<i>\$ (560,000)</i>	<i>\$ 3,105,000</i>
<i>Unvoted General Obligation Bonds:</i>			
<i>1989 6.25% to 6.50% Safety Equipment</i>	<i>140,000</i>	<i>(140,000)</i>	<i>-</i>
<i>1989 6.25% to 6.70% Community Development</i>	<i>495,000</i>	<i>(155,000)</i>	<i>340,000</i>
<i>Total General Obligation Bonds</i>	<i>\$ 4,300,000</i>	<i>\$ (855,000)</i>	<i>\$ 3,445,000</i>
<i>Compensated Absences</i>	<i>\$ 3,428,353</i>	<i>\$ (148,333)</i>	<i>\$ 3,280,020</i>
<i>Notes Payable</i>	<i>43,448</i>	<i>(5,431)</i>	<i>38,017</i>

**NOTE 16: LONG-TERM OBLIGATIONS (continued)**

General Long-Term Obligations Account Group	Balance 1/1/99	Additions (Reductions)	Balance 12/31/99
Police & Fire Pension Liability	1,448,004	(17,122)	1,430,882
Total General Long-Term Obligation Account Group	\$ 9,358,648	\$ (1,063,042)	\$ 8,295,606
Total All Types	\$ 14,848,437	\$ (1,494,944)	\$ 13,353,493

Enterprise funds bonds payable are general obligation bonds paid from revenues of the enterprise operation for which the improvements were made. Special assessment bonds are payable from assessments levied against the benefitted property owners. In the event property owners do not pay the assessments when due, the City is responsible for making the bond principal and interest payments. The voted and unvoted general obligation bond issues will be paid through the debt service fund from general property tax revenue. The police and fire pension liability is paid through the police and fire special revenue fund using unvoted general property tax revenue.

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

Year	Special Assessment Bonds	General Obligation Bonds	Police and Fire Pension	Notes Payable
2000	\$ 50,125	\$ 1,474,788	\$ 78,482	\$ 51,947
2001	35,625	1,379,846	78,482	55,605
2002	32,812	1,082,835	78,482	56,170
2003	-	1,045,517	78,482	42,384
2004	-	1,007,407	78,482	14,812
2005-2009	-	2,866,470	392,410	60,482
2010-2014	-	1,652,900	392,410	46,905
2015-2019	-	-	392,410	28,143
2020-2024	-	-	392,410	-
2025-2029	-	-	392,410	-
2030-2034	-	-	392,410	-
2035	-	-	35,714	-
Total	\$ 118,562	\$ 10,509,763	\$ 2,782,584	\$ 356,448

The City's legal voted and unvoted debt margin was \$59,483,476 at December 31, 1999.

**NOTE 17**  
**SHORT-TERM OBLIGATIONS**

*During 1999, anticipation notes were issued in the amount of \$1,250,000. These notes were authorized to pay the outstanding principal and interest on anticipation notes issued in 1998. \$834,537 is for the furnishing and equipping of fire stations and acquiring fire equipment. \$415,463 is for the constructing, furnishing, and equipping of a building for the service departments. These anticipation notes are due to mature on October 1, 2000 bearing an interest rate of 4.20%.*

*In addition, anticipation notes were issued in the amount of \$3,000,000. \$1,395,000 is for the costs of constructing public streets, curbs, water lines, storm sewer lines, and sanitary sewer lines around the Airport Industrial Complex. \$1,470,000 is for the costs of constructing a new fire station and expanding and improving the City's Central Fire Station. \$70,000 is for the costs of constructing water lines to service the Piper Road Industrial Park. \$65,000 is for the costs of constructing sewer lines to service the Piper Road Industrial Park. These anticipation notes are due to mature on May 1, 2000 bearing an interest rate of 3.62%.*

**NOTE 18**  
**PRIOR-YEAR DEFEASANCE OF DEBT**

*In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the City's general long-term debt account group. As of December 31, 1999, \$3,105,000 of bonds are considered defeased.*

**NOTE 19**  
**SUBSEQUENT EVENT**

*On April 18, 2000, the City authorized the issuance of a note for \$5,000,000 in anticipation of the issuance of bonds for the purpose of constructing, furnishing and equipping a municipal justice center building, acquiring real estate for parking purposes, demolishing an existing parking garage, and improving sites.*

*In addition, on May 2, 2000, the City authorized the issuance of notes totaling \$3,000,000. These notes are to pay the outstanding anticipation notes issued in 1999.*

**NOTE 20**  
**INTERFUND ASSETS AND LIABILITIES**

Long-term interfund loans are presented in the advance to/from accounts. Short-term interfund loans are represented by interfund receivables/payables. The due to/from accounts represent unpaid charges for services or allocations to be made from agency funds. Individual fund interfund assets and liabilities balances as of December 31, 1999 are as follows:

<u>Fund Type</u>	<u>Advance To</u>	<u>Advance From</u>
General Fund	\$ 150,673	\$ -
Special Revenue Funds:		
Neighborhood Youth Corp	-	64,173
Police and Fire	-	1,626,500
Industrial Development	-	250,000
Grant Fund	-	170,000
Total Special Revenue	\$ -	\$ 2,110,673
Debt Service Fund	\$ 860,610	\$ -
Capital Projects Funds:		
International Drive	-	100,000
Section 108 Improvement	-	860,610
Total Capital Projects	\$ -	\$ 960,610
Enterprise Funds:		
Sewer Operating	2,320,000	-
Total Enterprise	\$ 2,320,000	\$ -
Internal Service Funds:		
Health Insurance	-	250,000
Total Internal Service	\$ -	\$ 250,000
Expendable Trust Funds:		
Historic Preservation	-	10,000
Total Expendable Trust	\$ -	\$ 10,000
Total All Funds	\$ 3,331,283	\$ 3,331,283

<u>Fund Type</u>	<u>Due To</u>	<u>Due From</u>
General Fund	\$ -	\$ 107,936
Special Revenue Funds:		
Police and Fire	-	3,942
Indigent Drvr Alc Trtmnt	-	1,035
Court Computerization	-	17,033
Total Special Revenue	\$ -	\$ 22,010
Agency Funds:		
OSP Fines	-	5,619
Municipal Court	131,602	-
Transient Occupancy Tax	3,963	-
Total Agency	\$ 135,565	\$ 5,619
Total All Funds	\$ 135,565	\$ 135,565

**NOTE 21**  
**CONTINGENCIES**

*The City has received Federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the City believes such disallowances, if any, will not have a material adverse effect on the City's financial position.*

**NOTE 22**  
**LITIGATION**

*The City is a defendant in several lawsuits, the outcome of which cannot be determined. It is the opinion of the City's Law Director that any judgement against the City would not have a material adverse effect on the City's financial position.*

**NOTE 23****SEGMENT INFORMATION FOR ENTERPRISE FUNDS**

Included in the services provided by the City which are financed primarily by user charges are water treatment and distribution, sanitary sewer, airport and parking. The key financial information for the year ended December 31, 1999 for these non-similar enterprises activities is as follows:

	Water Operating	Sewer Operating	Airport Operating
	_____	_____	_____
Operating revenues	\$ 6,071,535	\$ 5,178,065	\$ 146,680
Operating expenses:			
Depreciation	\$ 575,760	\$ 1,642,809	\$ 311,751
Other	4,889,865	4,356,216	484,512
Operating income (loss)	\$ 605,910	\$ (820,960)	\$ (649,583)
Net income (loss)	\$ 294,287	\$ (761,733)	\$ (332,856)
Current capital: contributions	\$ 2,623	\$ 41,160	\$ 737,066
Property, plant and equipment:			
Additions	\$ 964,207	\$ 1,560,279	\$ 788,520
Deletions	471,709	847,000	9,798
Net working capital	\$ 3,949,802	\$ 5,459,691	\$ 31,852
Total assets	\$ 11,284,957	\$ 40,026,026	\$ 5,427,811
Bonds, and other long-term liabilities payable from operating revenues	\$ 4,612,186	\$ 410,118	\$ 10,358
Total equity	\$ 5,878,382	\$ 38,998,020	\$ 5,346,223
Outstanding encumbrances at December 31, 1999	\$ 997,657	\$ 790,626	\$ 37,436

<i>Parking Garage</i>	<i>Totals</i>
\$ 52,614	\$ 11,448,894
\$ 10,526	\$ 2,540,846
56,477	9,787,070
\$ (14,389)	\$ (879,022)
\$ (14,389)	\$ (814,691)
\$ -	\$ 780,849
\$ -	\$ 3,313,006
-	1,328,507
\$ 39,752	\$ 9,481,097
\$ 242,570	\$ 56,981,364
\$ -	\$ 5,032,662
\$ 242,570	\$ 50,465,195
\$ -	\$ 1,825,719

**NOTE 24****A SUMMARY OF INTERGOVERNMENTAL RECEIVABLES FOLLOWS:**

<i>Fund Type</i>	<i>Intergovernmental Receivables</i>
<i>General Fund:</i>	
<i>Local government</i>	\$ 26,540
<i>Estate and inheritance tax</i>	285,914
<i>Richland County share of judges' salary</i>	100,516
<i>Cigarette tax</i>	4,134
<i>Public defenders reimbursement</i>	16,581
<i>State liquor permit fees</i>	4,280
<i>Total General Fund</i>	<u>\$ 437,965</u>
<i>Special Revenue Funds:</i>	
<i>Gasoline tax</i>	\$ 91,782
<i>Motor vehicle registration</i>	25,346
<i>Permissive sales tax</i>	82,993
<i>Fair housing program</i>	14,500
<i>Neighborhood Youth Corp services</i>	91,312
<i>Police Department grants</i>	162,358
<i>Neighborhood Youth Corp grants</i>	28,985
<i>Litter Control grant</i>	10,824
<i>Fire Department grant</i>	1,200
<i>Central Park Gazebo grant</i>	8,118
<i>Total Special Revenue Funds</i>	<u>\$ 517,418</u>
<i>Enterprise Funds:</i>	
<i>Village of Ontario sewer agreements</i>	\$ 135,535
<i>County water samples</i>	6,120
<i>User sewer charges - Richland County</i>	101,272
<i>Total Enterprise Funds</i>	<u>\$ 242,927</u>
<i>Expendable Trust Funds:</i>	
<i>OSR Renovation grant</i>	\$ 10,000
<i>Total Expendable Trust Funds</i>	<u>\$ 10,000</u>
<i>Total All Funds</i>	<u><u>\$ 1,208,310</u></u>

**FINANCIAL STATEMENTS AND SCHEDULES OF  
INDIVIDUAL FUNDS AND ACCOUNT GROUPS**

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**GENERAL FUND**

*To account for government resources which are not accounted for in any other fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the charter and/or the general laws of the State of Ohio.*

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Property taxes	\$ 1,624,500	\$ 1,553,544	\$ (70,956)
Special assessments	16,100	12,666	(3,434)
Intergovernmental	4,363,849	4,883,959	520,110
Charges for services	44,524	43,346	(1,178)
Fees, licenses and permits	432,395	471,577	39,182
Interest earnings	1,062,000	1,191,755	129,755
Fines and forfeits	1,573,192	1,502,732	(70,460)
Miscellaneous	359,427	235,802	(123,625)
<i>Total revenues</i>	<u>9,475,987</u>	<u>9,895,381</u>	<u>419,394</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Safety town</i>			
Materials and supplies	11,739	8,573	3,166
Street lighting			
Contractual services	282,000	265,629	16,371
Housing of prisoners			
Contractual services	955,000	933,408	21,592
<i>Total public safety expenditures</i>	<u>1,248,739</u>	<u>1,207,610</u>	<u>41,129</u>
<i>Public health and welfare</i>			
<i>Human relations</i>			
Other	1,000	171	829
Dog warden			
Other	28,000	28,000	-
<i>Total public health and welfare expenditures</i>	<u>29,000</u>	<u>28,171</u>	<u>829</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Leisure time activities</i>			
<i>Parks</i>			
<i>Personal services</i>	631,100	628,544	2,556
<i>Contractual services</i>	105,860	103,082	2,778
<i>Materials and supplies</i>	86,351	84,290	2,061
<i>Capital outlay</i>	30,000	29,896	104
<i>Fringe benefits</i>	3,979	3,362	617
<i>Other</i>	1,528	1,528	-
<i>Adopt-a-park</i>			
<i>Other</i>	10,857	3,859	6,998
<i>Recreation</i>			
<i>Personal services</i>	81,127	81,127	-
<i>Contractual services</i>	13,300	13,221	79
<i>Materials and supplies</i>	5,843	5,769	74
<i>Capital outlay</i>	10,000	9,995	5
<i>Total leisure time activities expenditures</i>	<hr/> 979,945	<hr/> 964,673	<hr/> 15,272
<i>Community environment:</i>			
<i>Codes and permits</i>			
<i>Personal services</i>	385,160	384,905	255
<i>Contractual services</i>	85,416	82,349	3,067
<i>Materials and supplies</i>	20,017	18,778	1,239
<i>Capital outlay</i>	65,770	62,714	3,056
<i>Fringe benefits</i>	2,500	1,710	790
<i>Other</i>	6,465	3,807	2,658
<i>Regional planning</i>			
<i>Other</i>	30,000	30,000	-
<i>Total community environment expenditures</i>	<hr/> 595,328	<hr/> 584,263	<hr/> 11,065

*continued*

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>General government:</i>			
<i>Council</i>			
<i>Personal services</i>	113,582	113,412	170
<i>Materials and supplies</i>	2,248	1,450	798
<i>Other</i>	57	-	57
<i>Human resource director</i>			
<i>Personal services</i>	149,745	144,262	5,483
<i>Contractual services</i>	188,718	161,347	27,371
<i>Materials and supplies</i>	9,523	9,254	269
<i>Capital outlay</i>	2,500	1,829	671
<i>Other</i>	2,605	1,697	908
<i>Mayor</i>			
<i>Personal services</i>	135,964	133,072	2,892
<i>Materials and supplies</i>	11,092	11,092	-
<i>Other</i>	1,148	1,148	-
<i>Finance director</i>			
<i>Personal services</i>	402,598	402,278	320
<i>Contractual services</i>	145,243	117,629	27,614
<i>Materials and supplies</i>	43,752	43,745	7
<i>Other</i>	4,148	4,148	-
<i>Law director</i>			
<i>Personal services</i>	416,540	416,339	201
<i>Contractual services</i>	86,972	32,719	54,253
<i>Materials and supplies</i>	56,713	55,304	1,409
<i>Other</i>	49,629	43,757	5,872
<i>Municipal court</i>			
<i>Personal services</i>	682,927	644,237	38,690
<i>Contractual services</i>	114,973	106,559	8,414
<i>Materials and supplies</i>	131,241	95,304	35,937
<i>Other</i>	5,000	3,450	1,550
<i>Clerk of court</i>			
<i>Personal services</i>	624,828	623,834	994
<i>Materials and supplies</i>	95,415	95,147	268
<i>Other</i>	2,000	191	1,809

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Judicial</i>			
<i>Other</i>	10,000	10,000	-
<i>Civil service commission</i>			
<i>Personal services</i>	19,500	19,500	-
<i>Contractual services</i>	79,362	79,362	-
<i>Materials and supplies</i>	563	116	447
<i>Safety/service director</i>			
<i>Personal services</i>	65,000	43,484	21,516
<i>Contractual services</i>	37,000	29,776	7,224
<i>Materials and supplies</i>	10,548	4,641	5,907
<i>Other</i>	2,500	261	2,239
<i>Engineering</i>			
<i>Personal services</i>	455,856	454,550	1,306
<i>Contractual services</i>	12,316	10,533	1,783
<i>Materials and supplies</i>	12,638	10,351	2,287
<i>Capital outlay</i>	9,536	9,089	447
<i>Other</i>	1,850	1,822	28
<i>City building and public lands</i>			
<i>Personal services</i>	181,251	181,251	-
<i>Contractual services</i>	831,517	810,484	21,033
<i>Materials and supplies</i>	100,923	88,066	12,857
<i>Other</i>	1,217	1,172	45
<i>Income tax administration</i>			
<i>Personal services</i>	345,323	345,298	25
<i>Contractual services</i>	32,480	32,102	378
<i>Materials and supplies</i>	73,248	60,006	13,242
<i>Other</i>	3,000	2,336	664
<i>Miscellaneous</i>			
<i>Fringe benefits</i>	838,615	826,684	11,931
<i>Contractual services</i>	395,942	395,585	357
<i>Grants in aid</i>	122,000	122,000	-
<i>Festivals</i>	62,920	62,920	-
<i>Other</i>	82,500	82,224	276
<i>Humane society</i>			
<i>Other</i>	10,000	10,000	-

*continued*

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Drug education and prevention</i>			
<i>Other</i>	40,000	40,000	-
<i>Special assessments</i>			
<i>Special assessments</i>	4,801	1,521	3,280
	<hr/>	<hr/>	<hr/>
<i>Total general government expenditures</i>	7,321,567	6,998,338	323,229
	<hr/>	<hr/>	<hr/>
<i>Total expenditures</i>	10,174,579	9,783,055	391,524
	<hr/>	<hr/>	<hr/>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(698,592)	112,326	810,918
	<hr/>	<hr/>	<hr/>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	1,057,869	1,029,682	(28,187)
<i>Operating transfers out</i>	(1,606,850)	(1,606,850)	-
	<hr/>	<hr/>	<hr/>
<i>Total other financing sources (uses)</i>	(548,981)	(577,168)	(28,187)
	<hr/>	<hr/>	<hr/>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	(1,247,573)	(464,842)	782,731
	<hr/>	<hr/>	<hr/>
<i>Fund balance at beginning of year as restated (Note 13)</i>	1,589,072	1,589,072	-
	<hr/>	<hr/>	<hr/>
<i>Expenditures against prior year encumbrances</i>	389,773	389,773	-
	<hr/>	<hr/>	<hr/>
<i>Fund balance at end of year</i>	\$ 731,272	\$ 1,514,003	\$ 782,731
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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## **SPECIAL REVENUE FUNDS**

*To account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) that are legally restricted to expenditure for specified purposes.*

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### **Street Construction, Maintenance and Repair:**

*To account for state-levied and controlled gasoline tax and vehicle license fees remitted to the City for routine street maintenance.*

### **State Highway:**

*To account for state-levied and controlled gasoline tax and vehicle license fees for routine maintenance of state highways within the City.*

### **Neighborhood Youth Corp:**

*To account for grant monies received from the Job Training Partnership Act. Individual programs and grant activity are controlled by separate program numbers.*

### **Community Development:**

*To account for monies received from the Federal Government under the Community Development Block Grant Program, the Home Grant Program, and the Economic Development Loan Repayment Program.*

### **Drug Law Enforcement:**

*To account for the deposit and expenditure of mandatory fines for drug trafficking offenses.*

### **Law Enforcement:**

*To account for monies collected from the sale of contraband.*

### **Police and Fire:**

*To account for monies collected for police and fire department operations.*

**Permissive Sales Tax:**

*To account for distribution of sales tax collected by Richland County. Monies to be used solely for road improvements on state highways, county roads entering the City, or streets with a common border with another entity.*

**Industrial Development:**

*To account for the activities associated with the promotion and development of the local industrial environment.*

**Indigent Drivers Alcohol Treatment:**

*To account for monies received through the enforcement and implementation of Ohio traffic laws governing operation of a motor vehicle while under the influence of alcohol.*

**Court Computerization:**

*To account for an increase in court fees for the purpose of funding the acquisition and maintenance of computerized legal research services for courts.*

**COPS:**

*To account for monies received from the federal government under the COPS grant program.*

**Local Law Enforcement Block Grant:**

*To account for monies received from the federal government under the Local Law Enforcement Block Grant program. The purpose is to underwrite projects to reduce crime and improve public safety.*

**Grant Fund:**

*To account for monies received on various grants. FAA Improvements, DARE, Litter Control, Youth Community Policing, Domestic Violence Case Tracking, Emergency Medical Services, Metrich, Central Park Gazebo Project, and Marine Patrol.*

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

	<i>Street Construction Maintenance and Repair</i>	<i>State Highway</i>	<i>Neighborhood Youth Corp</i>	<i>Community Development</i>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 511,157	\$ 68,255	\$ 23,492	\$ 552,345
<i>Receivables (net of allowance for uncollectibles)</i>				
<i>Accrued interest</i>	-	-	-	15,477
<i>Taxes</i>	-	-	-	-
<i>Loans</i>	-	-	-	2,379,041
<i>Due from other funds</i>	-	-	-	-
<i>Due from other governments</i>	108,343	8,785	120,297	14,500
<i>Inventory of supplies</i>	50,507	108,014	1,641	1,174
<i>Total assets</i>	<u>\$ 670,007</u>	<u>\$ 185,054</u>	<u>\$ 145,430</u>	<u>\$ 2,962,537</u>
<i>Liabilities:</i>				
<i>Accounts payable</i>	\$ 13,096	\$ 24,038	\$ 2,697	\$ 11,721
<i>Contracts payable</i>	33,905	-	-	-
<i>Accrued wages and benefits</i>	52,650	-	11,340	6,390
<i>Due to other governments</i>	160,486	-	48,433	26,116
<i>Deferred revenue</i>	-	-	89,692	14,500
<i>Advance from other funds</i>	-	-	64,173	-
<i>Claims and judgements payable</i>	-	-	-	-
<i>Compensated absences payable</i>	16,121	-	5,194	3,693
<i>Total liabilities</i>	<u>276,258</u>	<u>24,038</u>	<u>221,529</u>	<u>62,420</u>
<i>Fund equity:</i>				
<i>Fund balances (deficit)</i>				
<i>Reserved for encumbrances</i>	372,794	32,982	20,238	7,765
<i>Reserved for inventory</i>	50,507	108,014	1,641	1,174
<i>Reserved for loans</i>	-	-	-	2,379,041
<i>Unreserved and undesignated</i>	(29,552)	20,020	(97,978)	512,137
<i>Total fund equity (deficit)</i>	<u>393,749</u>	<u>161,016</u>	<u>(76,099)</u>	<u>2,900,117</u>
<i>Total liabilities and fund equity</i>	<u>\$ 670,007</u>	<u>\$ 185,054</u>	<u>\$ 145,430</u>	<u>\$ 2,962,537</u>

<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Police and Fire</u>	<u>Permissive Sales Tax</u>	<u>Industrial Development</u>
\$ 13,722	\$ 103,033	\$ 1,065,207	\$ 1,075,714	\$ 403,712
-	-	-	-	2,462
-	-	1,709,153	-	-
-	-	-	-	321,518
-	-	3,942	-	-
-	-	34,114	82,993	-
-	-	42,212	-	-
<u>\$ 13,722</u>	<u>\$ 103,033</u>	<u>\$ 2,854,628</u>	<u>\$ 1,158,707</u>	<u>\$ 727,692</u>
\$ -	\$ 1,075	\$ 54,940	\$ 4,650	\$ 16,349
-	-	1,565	15,466	-
-	-	326,223	-	1,462
-	-	1,140,355	-	-
-	-	625,843	82,993	-
-	-	1,626,500	-	250,000
-	-	6,445	-	-
-	-	164,127	-	-
<u>-</u>	<u>1,075</u>	<u>3,945,998</u>	<u>103,109</u>	<u>267,811</u>
-	-	293,423	530,069	345,000
-	-	42,212	-	-
-	-	-	-	321,518
13,722	101,958	(1,427,005)	525,529	(206,637)
<u>13,722</u>	<u>101,958</u>	<u>(1,091,370)</u>	<u>1,055,598</u>	<u>459,881</u>
<u>\$ 13,722</u>	<u>\$ 103,033</u>	<u>\$ 2,854,628</u>	<u>\$ 1,158,707</u>	<u>\$ 727,692</u>

continued

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

	<i>Indigent Drivers Alcohol Treatment</i>	<i>Court Computerization</i>	<i>COPS</i>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Assets:</i>			
<i>Equity in pooled cash and cash equivalents</i>	\$ 228,786	\$ 389,845	\$ 12,009
<i>Receivables (net of allowance for uncollectibles)</i>			
<i>Accrued interest</i>	-	-	-
<i>Taxes</i>	-	-	-
<i>Loans</i>	-	-	-
<i>Due from other funds</i>	1,035	17,033	-
<i>Due from other governments</i>	-	-	2,941
<i>Inventory of supplies</i>	-	1,665	-
 <i>Total assets</i>	 <u>\$ 229,821</u>	 <u>\$ 408,543</u>	 <u>\$ 14,950</u>
 <i>Liabilities:</i>			
<i>Accounts payable</i>	\$ -	\$ 11,344	\$ -
<i>Contracts payable</i>	-	-	-
<i>Accrued wages and benefits</i>	-	616	-
<i>Due to other governments</i>	-	-	-
<i>Deferred revenue</i>	-	-	2,941
<i>Advance from other funds</i>	-	-	-
<i>Claims and judgements payable</i>	-	-	-
<i>Compensated absences payable</i>	-	393	-
 <i>Total liabilities</i>	 <u>-</u>	 <u>12,353</u>	 <u>2,941</u>
 <i>Fund equity:</i>			
<i>Fund balances (deficit)</i>			
<i>Reserved for encumbrances</i>	-	278	-
<i>Reserved for inventory</i>	-	1,665	-
<i>Reserved for loans</i>	-	-	-
<i>Unreserved and undesignated</i>	229,821	394,247	12,009
 <i>Total fund equity (deficit)</i>	 <u>229,821</u>	 <u>396,190</u>	 <u>12,009</u>
 <i>Total liabilities and fund equity</i>	 <u>\$ 229,821</u>	 <u>\$ 408,543</u>	 <u>\$ 14,950</u>

<i>Local Law Enforcement Block Grant</i>	<i>Grant Fund</i>	<i>Total</i>
\$ 194,130	\$ 127,859	\$ 4,769,266
-	-	17,939
-	-	1,709,153
-	-	2,700,559
-	-	22,010
-	145,445	517,418
-	7,366	212,579
<u>\$ 194,130</u>	<u>\$ 280,670</u>	<u>\$ 9,948,924</u>
\$ -	\$ 14,108	\$ 154,018
-	8,054	58,990
918	5,096	404,695
-	6,173	1,381,563
-	138,555	954,524
-	170,000	2,110,673
-	-	6,445
120	326	189,974
<u>1,038</u>	<u>342,312</u>	<u>5,260,882</u>
-	105,319	1,707,868
-	7,366	212,579
-	-	2,700,559
193,092	(174,327)	67,036
<u>193,092</u>	<u>(61,642)</u>	<u>4,688,042</u>
<u>\$ 194,130</u>	<u>\$ 280,670</u>	<u>\$ 9,948,924</u>

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

	<i>Street Construction Maintenance and Repair</i>	<i>State Highway</i>	<i>Neighborhood Youth Corp</i>	<i>Community Development</i>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues:</b>				
<i>Property taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Municipal income tax</i>	1,268,510	-	-	-
<i>Intergovernmental</i>	1,511,773	122,577	760,098	1,642,485
<i>Charges for services</i>	331,600	-	158,531	-
<i>Fees, licenses and permits</i>	-	-	-	-
<i>Interest earnings</i>	3,496	2,360	-	111,291
<i>Fines and forfeits</i>	-	-	-	-
<i>Miscellaneous</i>	30,116	-	2,171	57,646
<i>Total revenues</i>	<u>3,145,495</u>	<u>124,937</u>	<u>920,800</u>	<u>1,811,422</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<i>Public safety</i>	-	-	-	-
<i>Public health and welfare</i>	-	-	-	-
<i>Leisure time activities</i>	-	-	-	-
<i>Community environment</i>	-	-	-	1,495,537
<i>Transportation</i>	3,256,480	182,259	-	-
<i>General government</i>	-	-	989,280	-
<i>Capital outlay</i>	-	-	-	-
<i>Total expenditures</i>	<u>3,256,480</u>	<u>182,259</u>	<u>989,280</u>	<u>1,495,537</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(110,985)</u>	<u>(57,322)</u>	<u>(68,480)</u>	<u>315,885</u>
<b>Other financing sources (uses):</b>				
<i>Operating transfers in</i>	320,000	-	-	-
<i>Operating transfers out</i>	-	-	-	-
<i>Sale of fixed assets</i>	-	-	-	-
<i>Total other financing sources (uses)</i>	<u>320,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	209,015	(57,322)	(68,480)	315,885
<i>Fund balance (deficit) at beginning of year</i>	190,229	147,026	(5,430)	2,584,047
<i>Increase (decrease) in reserve for inventory</i>	(5,495)	71,312	(2,189)	185
<i>Fund balance (deficit) at end of year</i>	<u>\$ 393,749</u>	<u>\$ 161,016</u>	<u>\$ (76,099)</u>	<u>\$ 2,900,117</u>

<i>Drug Law Enforcement</i>	<i>Law Enforcement</i>	<i>Police and Fire</i>	<i>Permissive Sales Tax</i>	<i>Industrial Development</i>
\$ -	\$ -	\$ 310,760	\$ -	\$ -
-	-	15,312,048	-	311,341
-	5,204	79,004	840,364	526,755
-	-	-	-	-
-	-	83,855	-	-
-	779	-	-	11,387
1,520	6,870	90,826	-	-
-	-	36,917	-	5,059
<u>1,520</u>	<u>12,853</u>	<u>15,913,410</u>	<u>840,364</u>	<u>854,542</u>
-	19,060	16,085,150	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	380,984	-
-	-	-	-	593,717
-	-	-	-	-
<u>-</u>	<u>19,060</u>	<u>16,085,150</u>	<u>380,984</u>	<u>593,717</u>
1,520	(6,207)	(171,740)	459,380	260,825
-	-	39,018	-	-
-	-	(321,545)	(313,000)	-
-	-	-	-	129,844
<u>-</u>	<u>-</u>	<u>(282,527)</u>	<u>(313,000)</u>	<u>129,844</u>
1,520	(6,207)	(454,267)	146,380	390,669
12,202	108,165	(636,378)	909,218	69,212
-	-	(725)	-	-
<u>\$ 13,722</u>	<u>\$ 101,958</u>	<u>\$ (1,091,370)</u>	<u>\$ 1,055,598</u>	<u>\$ 459,881</u>

*continued*

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

	<i>Indigent Drivers Alcohol Treatment</i>	<i>Court Computerization</i>	<i>COPS</i>
	_____	_____	_____
<b>Revenues:</b>			
Property taxes	\$ -	\$ -	\$ -
Municipal income tax	-	-	-
Intergovernmental	16,230	-	36,027
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Interest earnings	-	-	-
Fines and forfeits	12,902	227,348	-
Miscellaneous	-	-	-
<b>Total revenues</b>	<b>29,132</b>	<b>227,348</b>	<b>36,027</b>
	_____	_____	_____
<b>Expenditures:</b>			
<b>Current:</b>			
Public safety	-	-	-
Public health and welfare	-	-	-
Leisure time activities	-	-	-
Community environment	-	-	-
Transportation	-	-	-
General government	-	233,920	-
Capital outlay	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>233,920</b>	<b>-</b>
	_____	_____	_____
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>29,132</b>	<b>(6,572)</b>	<b>36,027</b>
	_____	_____	_____
<b>Other financing sources (uses):</b>			
Operating transfers in	-	3,950	-
Operating transfers out	-	(150,000)	(24,018)
Sale of fixed assets	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(146,050)</b>	<b>(24,018)</b>
	_____	_____	_____
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>29,132</b>	<b>(152,622)</b>	<b>12,009</b>
	_____	_____	_____
<b>Fund balance (deficit) at beginning of year</b>	<b>200,689</b>	<b>550,959</b>	<b>-</b>
	_____	_____	_____
<b>Increase (decrease) in reserve for inventory</b>	<b>-</b>	<b>(2,147)</b>	<b>-</b>
	_____	_____	_____
<b>Fund balance (deficit) at end of year</b>	<b>\$ 229,821</b>	<b>\$ 396,190</b>	<b>\$ 12,009</b>
	=====	=====	=====

<i>Local Law Enforcement Block Grant</i>	<i>Grant Fund</i>	<i>Total</i>
\$ -	\$ -	\$ 310,760
-	-	16,891,899
190,703	786,064	6,517,284
-	-	490,131
-	-	83,855
20,445	-	149,758
-	-	339,466
-	10,721	142,630
<u>211,148</u>	<u>796,785</u>	<u>24,925,783</u>
429,600	361,463	16,895,273
-	84,300	84,300
-	79,787	79,787
-	-	1,495,537
-	-	3,819,723
-	-	1,816,917
-	102,338	102,338
<u>429,600</u>	<u>627,888</u>	<u>24,293,875</u>
(218,452)	168,897	631,908
103,245	75,200	541,413
-	(38,000)	(846,563)
-	-	129,844
<u>103,245</u>	<u>37,200</u>	<u>(175,306)</u>
(115,207)	206,097	456,602
308,299	(268,315)	4,169,923
-	576	61,517
<u>\$ 193,092</u>	<u>\$ (61,642)</u>	<u>\$ 4,688,042</u>

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

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,445,200	\$ 1,515,446	\$ 70,246
<i>Interest earnings</i>	1,800	3,496	1,696
<i>Miscellaneous</i>	8,500	31,267	22,767
<i>Total revenues</i>	<u>1,455,500</u>	<u>1,550,209</u>	<u>94,709</u>
<i>Expenditures:</i>			
<i>Transportation</i>			
<i>Personal services</i>	1,642,549	1,642,549	-
<i>Fringe benefits</i>	236,971	236,613	358
<i>Contractual services</i>	412,263	411,440	823
<i>Materials and supplies</i>	294,193	293,174	1,019
<i>Capital outlay</i>	447,582	447,582	-
<i>Total transportation expenditures</i>	<u>3,033,558</u>	<u>3,031,358</u>	<u>2,200</u>
<i>Deficiency of revenues under expenditures</i>	<u>(1,578,058)</u>	<u>(1,481,149)</u>	<u>96,909</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	1,920,110	1,920,110	-
<i>Operating transfers out</i>	(608,957)	(608,957)	-
<i>Total other financing sources (uses)</i>	<u>1,311,153</u>	<u>1,311,153</u>	<u>-</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(266,905)</u>	<u>(169,996)</u>	<u>96,909</u>
<i>Fund balance at beginning of year as restated</i>	105,671	105,671	-
<i>Expenditures against prior year encumbrances</i>	164,534	164,534	-
<i>Fund balance at end of year</i>	<u>\$ 3,300</u>	<u>\$ 100,209</u>	<u>\$ 96,909</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 112,800	\$ 122,874	\$ 10,074
<i>Interest earnings</i>	1,200	2,360	1,160
<i>Total revenues</i>	<u>114,000</u>	<u>125,234</u>	<u>11,234</u>
<i>Expenditures:</i>			
<i>Transportation</i>			
<i>Personal services</i>	49,985	49,985	-
<i>Materials and supplies</i>	172,093	172,093	-
<i>Total transportation expenditures</i>	<u>222,078</u>	<u>222,078</u>	<u>-</u>
<i>Deficiency of revenues under expenditures</i>	<u>(108,078)</u>	<u>(96,844)</u>	<u>11,234</u>
<i>Fund balance at beginning of year</i>	3,753	3,753	-
<i>Expenditures against prior year encumbrances</i>	104,325	104,325	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 11,234</u>	<u>\$ 11,234</u>

**City of Mansfield, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Neighborhood Youth Corp Fund**  
**(Non-GAAP) Budget Basis**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 777,826	\$ 611,338	\$ (166,488)
<i>Charges for services</i>	300,000	323,040	23,040
<i>Miscellaneous</i>	1,000	2,582	1,582
<i>Total revenues</i>	<u>1,078,826</u>	<u>936,960</u>	<u>(141,866)</u>
<i>Expenditures:</i>			
<i>General government</i>			
<i>Personal services</i>	707,217	692,944	14,273
<i>Fringe benefits</i>	129,496	89,310	40,186
<i>Contractual services</i>	27,188	24,490	2,698
<i>Materials and supplies</i>	70,500	37,895	32,605
<i>Other</i>	9,300	5,737	3,563
<i>Total general government expenditures</i>	<u>943,701</u>	<u>850,376</u>	<u>93,325</u>
<i>Excess of revenues over expenditures</i>	<u>135,125</u>	<u>86,584</u>	<u>(48,541)</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	50,000	50,000	-
<i>Operating transfers out</i>	(149,277)	(145,235)	4,042
<i>Total other financing sources (uses)</i>	<u>(99,277)</u>	<u>(95,235)</u>	<u>4,042</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	35,848	(8,651)	(44,499)
<i>Fund balance at beginning of year</i>	13,546	13,546	-
<i>Expenditures against prior year encumbrances</i>	605	605	-
<i>Fund balance at end of year</i>	<u>\$ 49,999</u>	<u>\$ 5,500</u>	<u>\$ (44,499)</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 3,227,459	\$ 1,526,245	\$ (1,701,214)
<i>Interest earnings</i>	66,000	104,937	38,937
<i>Miscellaneous</i>	280,000	487,919	207,919
	<hr/>	<hr/>	<hr/>
<i>Total revenues</i>	3,573,459	2,119,101	(1,454,358)
	<hr/>	<hr/>	<hr/>
<i>Expenditures:</i>			
<i>Community environment</i>			
<i>Personal services</i>	273,962	272,765	1,197
<i>Fringe benefits</i>	78,831	77,664	1,167
<i>Contractual services</i>	2,525,239	1,103,878	1,421,361
<i>Materials and supplies</i>	25,000	17,767	7,233
<i>Other</i>	976,970	457,298	519,672
	<hr/>	<hr/>	<hr/>
<i>Total community environment expenditures</i>	3,880,002	1,929,372	1,950,630
	<hr/>	<hr/>	<hr/>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(306,543)	189,729	496,272
	<hr/>	<hr/>	<hr/>
<i>Other financing uses:</i>			
<i>Operating transfers out</i>	(5,864)	(94)	5,770
	<hr/>	<hr/>	<hr/>
<i>Total other financing uses</i>	(5,864)	(94)	5,770
	<hr/>	<hr/>	<hr/>
<i>Excess (deficiency) of revenues over (under) expenditures and other financing uses</i>	(312,407)	189,635	502,042
	<hr/>	<hr/>	<hr/>
<i>Fund balance at beginning of year as restated</i>	6,362	6,362	-
<i>Expenditures against prior year encumbrances</i>	306,069	306,069	-
	<hr/>	<hr/>	<hr/>
<i>Fund balance at end of year</i>	\$ 24	\$ 502,066	\$ 502,042
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Fines and forfeits</i>	\$ 1,600	\$ 1,520	\$ (80)
<i>Total revenues</i>	<u>1,600</u>	<u>1,520</u>	<u>(80)</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	12,801	-	12,801
<i>Total public safety expenditures</i>	<u>12,801</u>	<u>-</u>	<u>12,801</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(11,201)</u>	<u>1,520</u>	<u>12,721</u>
<i>Fund balance at beginning of year</i>	12,202	12,202	-
<i>Fund balance at end of year</i>	<u>\$ 1,001</u>	<u>\$ 13,722</u>	<u>\$ 12,721</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 50,400	\$ 24,015	\$ (26,385)
<i>Interest earnings</i>	1,100	782	(318)
<i>Fines and forfeits</i>	1,000	6,870	5,870
<i>Miscellaneous</i>	500	75	(425)
	<hr/>	<hr/>	<hr/>
<i>Total revenues</i>	53,000	31,742	(21,258)
	<hr/>	<hr/>	<hr/>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	119,000	19,055	99,945
	<hr/>	<hr/>	<hr/>
<i>Total public safety expenditures</i>	119,000	19,055	99,945
	<hr/>	<hr/>	<hr/>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(66,000)	12,687	78,687
	<hr/>	<hr/>	<hr/>
<i>Fund balance at beginning of year</i>	90,348	90,348	-
	<hr/>	<hr/>	<hr/>
<i>Fund balance at end of year</i>	\$ 24,348	\$ 103,035	\$ 78,687
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Property taxes</i>	\$ 300,600	\$ 310,759	\$ 10,159
<i>Intergovernmental</i>	37,000	37,390	390
<i>Fees, licenses and permits</i>	68,400	72,745	4,345
<i>Fines and forfeits</i>	145,650	93,553	(52,097)
<i>Miscellaneous</i>	77,176	78,265	1,089
<i>Total revenues</i>	<u>628,826</u>	<u>592,712</u>	<u>(36,114)</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Personal services</i>	11,871,267	11,827,272	43,995
<i>Fringe benefits</i>	2,906,597	2,854,743	51,854
<i>Contractual services</i>	235,300	230,591	4,709
<i>Materials and supplies</i>	225,593	214,964	10,629
<i>Capital outlay</i>	454,793	433,543	21,250
<i>Other</i>	40,511	38,341	2,170
<i>Total public safety expenditures</i>	<u>15,734,061</u>	<u>15,599,454</u>	<u>134,607</u>
<i>Deficiency of revenues under expenditures</i>	<u>(15,105,235)</u>	<u>(15,006,742)</u>	<u>98,493</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	16,594,024	16,596,763	2,739
<i>Operating transfers out</i>	(1,562,119)	(1,539,897)	22,222
<i>Total other financing sources (uses)</i>	<u>15,031,905</u>	<u>15,056,866</u>	<u>24,961</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<u>(73,330)</u>	<u>50,124</u>	<u>123,454</u>
<i>Fund balance at beginning of year as restated</i>	147,656	147,656	-
<i>Expenditures against prior year encumbrances</i>	143,789	143,789	-
<i>Fund balance at end of year</i>	<u>\$ 218,115</u>	<u>\$ 341,569</u>	<u>\$ 123,454</u>

**City of Mansfield, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Permissive Sales Tax Fund**  
**(Non-GAAP) Budget Basis**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 794,900	\$ 897,292	\$ 102,392
<i>Miscellaneous</i>	20,100	20,076	(24)
<i>Total revenues</i>	<u>815,000</u>	<u>917,368</u>	<u>102,368</u>
<i>Expenditures:</i>			
<i>Transportation</i>			
<i>Contractual services</i>	1,331,544	908,380	423,164
<i>Other</i>	5,431	5,431	-
<i>Total transportation expenditures</i>	<u>1,336,975</u>	<u>913,811</u>	<u>423,164</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(521,975)</u>	<u>3,557</u>	<u>525,532</u>
<i>Other financing uses:</i>			
<i>Operating transfers out</i>	(313,000)	(313,000)	-
<i>Total other financing uses</i>	<u>(313,000)</u>	<u>(313,000)</u>	<u>-</u>
<i>Deficiency of revenues under expenditures and other financing uses</i>	<u>(834,975)</u>	<u>(309,443)</u>	<u>525,532</u>
<i>Fund balance at beginning of year</i>	820,652	820,652	-
<i>Expenditures against prior year encumbrances</i>	14,323	14,323	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 525,532</u>	<u>\$ 525,532</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,225,000	\$ 526,755	\$ (698,245)
<i>Interest earnings</i>	5,545	9,663	4,118
<i>Miscellaneous</i>	39,680	26,809	(12,871)
	<hr/>	<hr/>	<hr/>
<i>Total revenues</i>	1,270,225	563,227	(706,998)
	<hr/>	<hr/>	<hr/>
<i>Expenditures:</i>			
<i>General government</i>			
<i>Personal services</i>	25,000	25,000	-
<i>Contractual services</i>	1,243,193	382,958	860,235
<i>Materials and supplies</i>	15,000	13,861	1,139
<i>Other</i>	602,500	567,922	34,578
	<hr/>	<hr/>	<hr/>
<i>Total general government expenditures</i>	1,885,693	989,741	895,952
	<hr/>	<hr/>	<hr/>
<i>Deficiency of revenues under expenditures</i>	(615,468)	(426,514)	188,954
	<hr/>	<hr/>	<hr/>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	441,426	311,341	(130,085)
<i>Operating transfers out</i>	(50,000)	(50,000)	-
<i>Sale of fixed assets</i>	130,000	129,844	(156)
	<hr/>	<hr/>	<hr/>
<i>Total other financing sources (uses)</i>	521,426	391,185	(130,241)
	<hr/>	<hr/>	<hr/>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	(94,042)	(35,329)	58,713
	<hr/>	<hr/>	<hr/>
<i>Fund balance at beginning of year</i>	92,542	92,542	-
	<hr/>	<hr/>	<hr/>
<i>Expenditures against prior year encumbrances</i>	1,500	1,500	-
	<hr/>	<hr/>	<hr/>
<i>Fund balance at end of year</i>	\$ -	\$ 58,713	\$ 58,713
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Fines and forfeits</i>	\$ 30,000	\$ 29,030	\$ (970)
<i>Total revenues</i>	<u>30,000</u>	<u>29,030</u>	<u>(970)</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	229,755	-	229,755
<i>Total public safety expenditures</i>	<u>229,755</u>	<u>-</u>	<u>229,755</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(199,755)</u>	<u>29,030</u>	<u>228,785</u>
<i>Fund balance at beginning of year</i>	199,755	199,755	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 228,785</u>	<u>\$ 228,785</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Fines and forfeits</i>	\$ 250,000	\$ 228,897	\$ (21,103)
<i>Total revenues</i>	<u>250,000</u>	<u>228,897</u>	<u>(21,103)</u>
<i>Expenditures:</i>			
<i>General government</i>			
<i>Personal services</i>	34,000	33,501	499
<i>Contractual services</i>	97,981	40,160	57,821
<i>Materials and supplies</i>	660,205	173,799	486,406
<i>Total general government expenditures</i>	<u>792,186</u>	<u>247,460</u>	<u>544,726</u>
<i>Deficiency of revenues under expenditures</i>	<u>(542,186)</u>	<u>(18,563)</u>	<u>523,623</u>
<i>Other financing sources:</i>			
<i>Operating transfers in</i>	3,950	3,950	-
<i>Total other financing sources</i>	<u>3,950</u>	<u>3,950</u>	<u>-</u>
<i>Deficiency of revenues and other financing sources under expenditures</i>	<u>(538,236)</u>	<u>(14,613)</u>	<u>523,623</u>
<i>Fund balance at beginning of year as restated</i>	532,651	532,651	-
<i>Expenditures against prior year encumbrances</i>	10,534	10,534	-
<i>Fund balance at end of year</i>	<u>\$ 4,949</u>	<u>\$ 528,572</u>	<u>\$ 523,623</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 46,486	\$ 36,027	\$ (10,459)
<i>Total revenues</i>	<hr/> 46,486	<hr/> 36,027	<hr/> (10,459)
	<hr/>	<hr/>	<hr/>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	-	-	-
<i>Total public safety expenditures</i>	<hr/> -	<hr/> -	<hr/> -
	<hr/>	<hr/>	<hr/>
<i>Excess of revenues over expenditures</i>	<hr/> 46,486	<hr/> 36,027	<hr/> (10,459)
	<hr/>	<hr/>	<hr/>
<i>Other financing uses:</i>			
<i>Operating transfers out</i>	(34,477)	(24,018)	10,459
<i>Total other financing uses</i>	<hr/> (34,477)	<hr/> (24,018)	<hr/> 10,459
	<hr/>	<hr/>	<hr/>
<i>Excess of revenues over expenditures and other financing uses</i>	12,009	12,009	-
<i>Fund balance at beginning of year</i>	-	-	-
<i>Fund balance at end of year</i>	<hr/> \$ 12,009	<hr/> \$ 12,009	<hr/> \$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 190,703	\$ 190,703	\$ -
<i>Interest earnings</i>	17,000	21,139	4,139
<i>Total revenues</i>	<u>207,703</u>	<u>211,842</u>	<u>4,139</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Personal services</i>	87,875	23,229	64,646
<i>Capital outlay</i>	357,393	335,825	21,568
<i>Other</i>	82,625	71,359	11,266
<i>Total public safety expenditures</i>	<u>527,893</u>	<u>430,413</u>	<u>97,480</u>
<i>Deficiency of revenues under expenditures</i>	<u>(320,190)</u>	<u>(218,571)</u>	<u>101,619</u>
<i>Other financing sources:</i>			
<i>Operating transfers in</i>	103,245	103,245	-
<i>Total other financing sources</i>	<u>103,245</u>	<u>103,245</u>	<u>-</u>
<i>Deficiency of revenues and other financing sources under expenditures</i>	<u>(216,945)</u>	<u>(115,326)</u>	<u>101,619</u>
<i>Fund balance at beginning of year</i>	280,537	280,537	-
<i>Expenditures against prior year encumbrances</i>	28,920	28,920	-
<i>Fund balance at end of year</i>	<u>\$ 92,512</u>	<u>\$ 194,131</u>	<u>\$ 101,619</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,285,197	\$ 782,420	\$ (502,777)
<i>Miscellaneous</i>	650	10,912	10,262
	<hr/>	<hr/>	<hr/>
<i>Total revenues</i>	1,285,847	793,332	(492,515)
	<hr/>	<hr/>	<hr/>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Personal services</i>	97,000	91,531	5,469
<i>Contractual services</i>	192,000	190,793	1,207
<i>Materials and supplies</i>	10,000	9,838	162
<i>Capital outlay</i>	38,000	18,156	19,844
<i>Other</i>	98,260	48,667	49,593
	<hr/>	<hr/>	<hr/>
<i>Total public safety expenditures</i>	435,260	358,985	76,275
	<hr/>	<hr/>	<hr/>
<i>Public health and welfare</i>			
<i>Personal services</i>	49,388	39,614	9,774
<i>Fringe benefits</i>	6,842	6,089	753
<i>Materials and supplies</i>	48,100	27,844	20,256
<i>Capital outlay</i>	1,000	890	110
	<hr/>	<hr/>	<hr/>
<i>Total public health and welfare expenditures</i>	105,330	74,437	30,893
	<hr/>	<hr/>	<hr/>
<i>Leisure time activities</i>			
<i>Contractual services</i>	79,866	79,866	-
	<hr/>	<hr/>	<hr/>
<i>Total leisure time activities expenditures</i>	79,866	79,866	-
	<hr/>	<hr/>	<hr/>

*continued*

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Capital outlay</i>			
<i>Contractual services</i>	522,090	306,492	215,598
<i>Total capital outlay expenditures</i>	522,090	306,492	215,598
<i>Total expenditures</i>	1,142,546	819,780	322,766
<i>Excess (deficiency) of revenues over (under) expenditures</i>	143,301	(26,448)	(169,749)
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	375,200	245,200	(130,000)
<i>Operating transfers out</i>	(551,582)	(548,054)	3,528
<i>Total other financing sources (uses)</i>	(176,382)	(302,854)	(126,472)
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	(33,081)	(329,302)	(296,221)
<i>Fund balance at beginning of year as restated</i>	155,019	155,019	-
<i>Expenditures against prior year encumbrances</i>	181,229	181,229	-
<i>Fund balance at end of year</i>	\$ 303,167	\$ 6,946	\$ (296,221)

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

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Property taxes	\$ 300,600	\$ 310,759	\$ 10,159
Intergovernmental	9,192,971	6,270,505	(2,922,466)
Charges for services	300,000	323,040	23,040
Fees, licenses and permits	68,400	72,745	4,345
Interest earnings	92,645	142,377	49,732
Fines and forfeits	428,250	359,870	(68,380)
Miscellaneous	427,606	657,905	230,299
<i>Total revenues</i>	<u>10,810,472</u>	<u>8,137,201</u>	<u>(2,673,271)</u>
<i>Expenditures:</i>			
<i>Current</i>			
Public safety	17,058,770	16,407,907	650,863
Public health and welfare	105,330	74,437	30,893
Leisure time activities	79,866	79,866	-
Community environment	3,880,002	1,929,372	1,950,630
Transportation	4,592,611	4,167,247	425,364
General government	3,621,580	2,087,577	1,534,003
Capital outlay	522,090	306,492	215,598
<i>Total expenditures</i>	<u>29,860,249</u>	<u>25,052,898</u>	<u>4,807,351</u>
<i>Deficiency of revenues under expenditures</i>	<u>(19,049,777)</u>	<u>(16,915,697)</u>	<u>2,134,080</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	19,487,955	19,230,609	(257,346)
Operating transfers out	(3,275,276)	(3,229,255)	46,021
Sale of fixed assets	130,000	129,844	(156)
<i>Total other financing sources (uses)</i>	<u>16,342,679</u>	<u>16,131,198</u>	<u>(211,481)</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(2,707,098)</u>	<u>(784,499)</u>	<u>1,922,599</u>
<i>Fund balance at beginning of year as restated (Note 13)</i>	2,460,694	2,460,694	-
<i>Expenditures against prior year encumbrances</i>	955,828	955,828	-
<i>Fund balance at end of year</i>	<u>\$ 709,424</u>	<u>\$ 2,632,023</u>	<u>\$ 1,922,599</u>

## ***DEBT SERVICE FUND***

*To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.*

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*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 here.*

## **CAPITAL PROJECTS FUNDS**

*To account for financial resources to be used for the acquisition of construction of major capital facilities, other than those financed by proprietary or trust funds.*

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### **Street Resurfacing:**

*To account for the extra one quarter percent income tax collections used solely for the resurfacing of City streets.*

### **International Drive/Cairns Road:**

*To account for the construction and improvement of roadways and underground utilities for a local industry.*

### **Issue II Improvement:**

*To account for the construction and improvement of projects which have been granted Issue II monies.*

### **1998 Improvement:**

*To account for the construction of a Service Department building and improvements and equipment for the Fire Department.*

### **Section 108 Improvement:**

*To account for the construction of a new fire station, expansion of the Central Fire Station, and infrastructure improvements for the City's industrial parks.*

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

	<u>Street Resurfacing</u>	<u>International Drive/Cairns Road</u>
<i>Assets:</i>		
<i>Equity in pooled cash and cash equivalents</i>	\$ 906,637	\$ -
<i>Cash and cash equivalents with fiscal and escrow agent</i>	21,839	-
<i>Taxes receivable</i>	638,566	-
<i>Inventory of supplies</i>	29,677	-
 <i>Total assets</i>	 <u>\$ 1,596,719</u>	 <u>\$ -</u>
 <i>Liabilities:</i>		
<i>Accounts payable</i>	\$ 8,085	\$ -
<i>Contracts payable</i>	55,000	-
<i>Contracts payable-retained percentage</i>	21,839	-
<i>Deferred revenue</i>	96,911	-
<i>Advance from other funds</i>	-	100,000
<i>Notes payable</i>	-	-
 <i>Total liabilities</i>	 <u>181,835</u>	 <u>100,000</u>
 <i>Fund equity:</i>		
<i>Fund balances (deficit)</i>		
<i>Reserved for encumbrances</i>	29,517	-
<i>Reserved for inventory</i>	29,677	-
<i>Unreserved and undesignated</i>	1,355,690	(100,000)
 <i>Total fund equity (deficit)</i>	 <u>1,414,884</u>	 <u>(100,000)</u>
 <i>Total liabilities and fund equity</i>	 <u>\$ 1,596,719</u>	 <u>\$ -</u>

<i>Issue II Improvement</i>	<i>1998 Improvement</i>	<i>Section 108 Improvement</i>	<i>Total</i>
\$ 238,044	\$ 621,330	\$ 2,706,840	\$ 4,472,851
-	-	-	21,839
-	-	-	638,566
-	-	-	29,677
<u>\$ 238,044</u>	<u>\$ 621,330</u>	<u>\$ 2,706,840</u>	<u>\$ 5,162,933</u>
\$ -	\$ -	\$ 41,544	\$ 49,629
28,842	-	29,247	113,089
-	-	-	21,839
-	-	-	96,911
-	-	860,610	960,610
-	1,250,000	3,000,000	4,250,000
<u>28,842</u>	<u>1,250,000</u>	<u>3,931,401</u>	<u>5,492,078</u>
137,671	-	249,606	416,794
-	-	-	29,677
71,531	(628,670)	(1,474,167)	(775,616)
<u>209,202</u>	<u>(628,670)</u>	<u>(1,224,561)</u>	<u>(329,145)</u>
<u>\$ 238,044</u>	<u>\$ 621,330</u>	<u>\$ 2,706,840</u>	<u>\$ 5,162,933</u>

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

	<i>Street Resurfacing</i>	<i>International Drive/Cairns Road</i>
<i>Revenues:</i>		
<i>Municipal income tax</i>	\$ 3,496,764	\$ 100,000
<i>Intergovernmental</i>	-	-
 <i>Total revenues</i>	 3,496,764	 100,000
 <i>Expenditures:</i>		
<i>Capital outlay</i>	2,721,708	-
<i>Interest and fiscal charges</i>	-	-
 <i>Total expenditures</i>	 2,721,708	 -
 <i>Excess (deficiency) of revenues over (under) expenditures</i>	 775,056	 100,000
 <i>Other financing sources:</i>		
<i>Operating transfers in</i>	-	-
 <i>Total other financing sources</i>	 -	 -
 <i>Excess (deficiency) of revenues and other financing sources over (under) expenditures</i>	 775,056	 100,000
 <i>Fund balances (deficit) at beginning of year</i>	 615,274	 (200,000)
 <i>Increase in reserve for inventory</i>	24,554	-
 <i>Fund balances (deficit) at end of year</i>	 \$ 1,414,884	 \$ (100,000)

<i>Issue II Improvement</i>	<i>1998 Improvement</i>	<i>Section 108 Improvement</i>	<i>Total</i>
\$ -	\$ -	\$ -	\$ 3,596,764
174,919	-	-	174,919
<u>174,919</u>	<u>-</u>	<u>-</u>	<u>3,771,683</u>
254,063	578,746	1,224,561	4,779,078
-	45,480	-	45,480
<u>254,063</u>	<u>624,226</u>	<u>1,224,561</u>	<u>4,824,558</u>
(79,144)	(624,226)	(1,224,561)	(1,052,875)
200,000	-	-	200,000
<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
120,856	(624,226)	(1,224,561)	(852,875)
88,346	(4,444)	-	499,176
-	-	-	24,554
<u>\$ 209,202</u>	<u>\$ (628,670)</u>	<u>\$ (1,224,561)</u>	<u>\$ (329,145)</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Miscellaneous</i>	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	3,620,514	2,970,018	650,496
<i>Total capital outlay expenditures</i>	<u>3,620,514</u>	<u>2,970,018</u>	<u>650,496</u>
<i>Deficiency of revenues under expenditures</i>	<u>(3,620,514)</u>	<u>(2,970,018)</u>	<u>650,496</u>
<i>Other financing sources:</i>			
<i>Operating transfers in</i>	3,109,121	3,055,024	(54,097)
<i>Total other financing sources</i>	<u>3,109,121</u>	<u>3,055,024</u>	<u>(54,097)</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures</i>	<u>(511,393)</u>	<u>85,006</u>	<u>596,399</u>
<i>Fund balance at beginning of year</i>	268,287	268,287	-
<i>Expenditures against prior year encumbrances</i>	287,766	287,766	-
<i>Fund balance at end of year</i>	<u>\$ 44,660</u>	<u>\$ 641,059</u>	<u>\$ 596,399</u>

**City of Mansfield, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**International Drive/Cairns Road Fund**  
**(Non-GAAP) Budget Basis**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Municipal income tax</i>	\$ -	\$ 100,000	\$ 100,000
<i>Total revenues</i>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	-	100,000	(100,000)
<i>Total capital outlay expenditures</i>	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>
<i>Excess of revenues over expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund balance at beginning of year</i>	-	-	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 612,000	\$ 174,919	\$ (437,081)
<i>Total revenues</i>	<u>612,000</u>	<u>174,919</u>	<u>(437,081)</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	989,467	500,243	489,224
<i>Total capital outlay expenditures</i>	<u>989,467</u>	<u>500,243</u>	<u>489,224</u>
<i>Deficiency of revenues under expenditures</i>	<u>(377,467)</u>	<u>(325,324)</u>	<u>52,143</u>
<i>Other financing sources:</i>			
<i>Operating transfers in</i>	200,000	200,000	-
<i>Total other financing sources</i>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
<i>Deficiency of revenues and other financing sources under expenditures</i>	<u>(177,467)</u>	<u>(125,324)</u>	<u>52,143</u>
<i>Fund balance at beginning of year</i>	64,882	64,882	-
<i>Expenditures against prior year encumbrances</i>	131,974	131,974	-
<i>Fund balance at end of year</i>	<u>\$ 19,389</u>	<u>\$ 71,532</u>	<u>\$ 52,143</u>

**City of Mansfield, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**1998 Improvement Fund**  
**(Non-GAAP) Budget Basis**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Miscellaneous</i>	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	1,150,226	578,896	571,330
<i>Total capital outlay expenditures</i>	<u>1,150,226</u>	<u>578,896</u>	<u>571,330</u>
<i>Deficiency of revenues under expenditures</i>	<u>(1,150,226)</u>	<u>(578,896)</u>	<u>571,330</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers out</i>	(1,245,480)	(1,245,480)	-
<i>Note proceeds</i>	1,200,000	1,250,000	50,000
<i>Total other financing sources (uses)</i>	<u>(45,480)</u>	<u>4,520</u>	<u>50,000</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(1,195,706)</u>	<u>(574,376)</u>	<u>621,330</u>
<i>Fund balance at beginning of year</i>	1,195,706	1,195,706	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 621,330</u>	<u>\$ 621,330</u>

**City of Mansfield, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balance - Budget and Actual**  
**Section 108 Improvement Fund**  
**(Non-GAAP) Budget Basis**  
**For the Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,000,000	\$ -	\$ (1,000,000)
<i>Total revenues</i>	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	4,000,000	1,439,447	2,560,553
<i>Total capital outlay expenditures</i>	<u>4,000,000</u>	<u>1,439,447</u>	<u>2,560,553</u>
<i>Deficiency of revenues under expenditures</i>	<u>(3,000,000)</u>	<u>(1,439,447)</u>	<u>1,560,553</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	872,000	860,610	(11,390)
<i>Operating transfers out</i>	(872,000)	-	872,000
<i>Note proceeds</i>	3,000,000	3,000,000	-
<i>Total other financing sources (uses)</i>	<u>3,000,000</u>	<u>3,860,610</u>	<u>860,610</u>
<i>Excess of revenues and other financing sources over expenditures and other financing uses</i>	-	2,421,163	2,421,163
<i>Fund balance at beginning of year</i>	-	-	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 2,421,163</u>	<u>\$ 2,421,163</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,612,000	\$ 174,919	\$ (1,437,081)
<i>Total revenues</i>	<u>1,612,000</u>	<u>174,919</u>	<u>(1,437,081)</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	9,760,207	5,488,604	4,271,603
<i>Total expenditures</i>	<u>9,760,207</u>	<u>5,488,604</u>	<u>4,271,603</u>
<i>Deficiency of revenues under expenditures</i>	<u>(8,148,207)</u>	<u>(5,313,685)</u>	<u>2,834,522</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	4,181,121	4,115,634	(65,487)
<i>Operating transfers out</i>	(2,117,480)	(1,245,480)	872,000
<i>Note proceeds</i>	4,200,000	4,250,000	50,000
<i>Total other financing sources (uses)</i>	<u>6,263,641</u>	<u>7,120,154</u>	<u>856,513</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<u>(1,884,566)</u>	<u>1,806,469</u>	<u>3,691,035</u>
<i>Fund balance at beginning of year</i>	1,528,875	1,528,875	-
<i>Expenditures against prior year encumbrances</i>	419,740	419,740	-
<i>Fund balance at end of year</i>	<u>\$ 64,049</u>	<u>\$ 3,755,084</u>	<u>\$ 3,691,035</u>

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## **ENTERPRISE FUNDS**

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

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### **Water Operating:**

*To account for the provision of water treatment and distribution to the residents and commercial users of the City.*

### **Sewer Operating:**

*To account for the City's provision of sanitary sewer services to the residents and commercial users of the City.*

### **Airport Operating:**

*To account for the operation of the City's airport facility.*

### **Parking Garage:**

*To account for the operation of the City's downtown parking garage and parking lot facilities.*

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

	<u>Water Operating</u>	<u>Sewer Operating</u>
<i>Assets:</i>		
<i>Current assets:</i>		
<i>Equity in pooled cash and cash equivalents</i>	\$ 3,372,305	\$ 2,493,892
<i>Cash and cash equivalents with fiscal and escrow agent</i>	2,701	-
<i>Receivables (net of allowance for uncollectibles)</i>		
<i>Accounts</i>	1,018,918	815,599
<i>Special assessments</i>	-	78,441
<i>Due from other governments</i>	6,120	236,807
<i>Advance to other funds</i>	-	2,320,000
<i>Inventory of supplies</i>	63,173	37,064
 <i>Total current assets</i>	 4,463,217	 5,981,803
 <i>Restricted assets:</i>		
<i>Cash and cash equivalents</i>	-	1,854,687
 <i>Total restricted assets</i>	 -	 1,854,687
 <i>Property, plant and equipment</i>		
<i>Land</i>	343,228	155,598
<i>Buildings</i>	5,224,760	5,860,408
<i>Improvements other than buildings</i>	1,788,446	17,130,251
<i>Equipment</i>	14,284,470	36,425,169
<i>Less: accumulated depreciation</i>	(14,950,814)	(27,381,890)
<i>Construction in progress</i>	131,650	-
 <i>Net property, plant and equipment</i>	 6,821,740	 32,189,536
 <i>Total assets</i>	 \$ 11,284,957	 \$ 40,026,026

<i>Airport Operating</i>	<i>Parking Garage</i>	<i>Total</i>
<hr/>	<hr/>	<hr/>
\$ 58,995	\$ 39,752	\$ 5,964,944
-	-	2,701
19,122	-	1,853,639
-	-	78,441
-	-	242,927
-	-	2,320,000
24,965	-	125,202
<hr/> 103,082	<hr/> 39,752	<hr/> 10,587,854
<hr/>	<hr/>	<hr/>
-	-	1,854,687
<hr/>	<hr/>	<hr/> 1,854,687
<hr/>	<hr/>	<hr/>
1,493,629	171,852	2,164,307
1,073,279	718,600	12,877,047
8,167,095	244,554	27,330,346
651,810	-	51,361,449
(6,061,084)	(932,188)	(49,325,976)
-	-	131,650
<hr/> 5,324,729	<hr/> 202,818	<hr/> 44,538,823
<hr/> \$ 5,427,811	<hr/> \$ 242,570	<hr/> \$ 56,981,364
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

*continued*

**City of Mansfield, Ohio**  
**Combining Balance Sheet**  
**All Enterprise Funds**  
**(continued)**  
**December 31, 1999**

	<u>Water Operating</u>	<u>Sewer Operating</u>
<i>Liabilities:</i>		
<i>Current liabilities:</i>		
Accounts payable	\$ 204,274	\$ 220,518
Contracts payable	110,191	28,644
Contracts payable-retained percentage	2,701	-
Accrued wages and benefits	54,479	44,567
Due to other governments	141,770	149,942
Deferred revenue	-	78,441
<i>Total current liabilities</i>	<u>513,415</u>	<u>522,112</u>
<i>Payable from restricted assets:</i>		
General obligation bonds payable	260,000	95,000
Accrued general obligation bond interest	20,974	776
<i>Total payable from restricted assets</i>	<u>280,974</u>	<u>95,776</u>
<i>Noncurrent liabilities:</i>		
General obligation bonds payable	4,155,000	75,000
Notes payable	164,168	143,841
Compensated absences payable	293,018	191,277
<i>Total noncurrent liabilities</i>	<u>4,612,186</u>	<u>410,118</u>
<i>Total liabilities</i>	<u>5,406,575</u>	<u>1,028,006</u>
<i>Fund equity:</i>		
Contributed capital	469,317	32,237,140
Retained earnings (deficit)		
Reserved for replacement and improvement	-	1,854,687
Unreserved	5,409,065	4,906,193
<i>Total fund equity</i>	<u>5,878,382</u>	<u>38,998,020</u>
<i>Total liabilities and fund equity</i>	<u>\$ 11,284,957</u>	<u>\$ 40,026,026</u>

<i>Airport Operating</i>	<i>Parking Garage</i>	<i>Total</i>
<hr/>	<hr/>	<hr/>
\$ 34,460	\$ -	\$ 459,252
38	-	138,873
-	-	2,701
8,601	-	107,647
25,031	-	316,743
3,100	-	81,541
<hr/>	<hr/>	<hr/>
71,230	-	1,106,757
<hr/>	<hr/>	<hr/>
-	-	355,000
-	-	21,750
<hr/>	<hr/>	<hr/>
-	-	376,750
<hr/>	<hr/>	<hr/>
-	-	4,230,000
-	-	308,009
10,358	-	494,653
<hr/>	<hr/>	<hr/>
10,358	-	5,032,662
<hr/>	<hr/>	<hr/>
81,588	-	6,516,169
<hr/>	<hr/>	<hr/>
7,180,274	-	39,886,731
-	-	1,854,687
(1,834,051)	242,570	8,723,777
<hr/>	<hr/>	<hr/>
5,346,223	242,570	50,465,195
<hr/>	<hr/>	<hr/>
\$ 5,427,811	\$ 242,570	\$ 56,981,364
<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**City of Mansfield, Ohio**  
**Combining Statement of Revenues, Expenses**  
**Changes in Retained Earnings**  
**All Enterprise Funds**  
**For The Year Ended December 31, 1999**

	<u>Water Operating</u>	<u>Sewer Operating</u>
<i>Operating revenues:</i>		
<i>Charges for services</i>	\$ 6,071,535	\$ 5,178,065
<i>Total operating revenues</i>	<u>6,071,535</u>	<u>5,178,065</u>
 <i>Operating expenses:</i>		
<i>Personal service</i>	1,451,663	1,525,476
<i>Fringe benefits</i>	194,996	200,386
<i>Materials and supplies</i>	800,529	617,046
<i>Utilities</i>	385,360	367,924
<i>Depreciation</i>	575,760	1,642,809
<i>Contractual services</i>	2,048,039	1,607,653
<i>Other operating</i>	9,278	37,731
<i>Total operating expenses</i>	<u>5,465,625</u>	<u>5,999,025</u>
<i>Operating income (loss)</i>	<u>605,910</u>	<u>(820,960)</u>
 <i>Nonoperating revenues (expenses):</i>		
<i>Other nonoperating revenue</i>	135,996	77,470
<i>Interest expense and fiscal charges</i>	(270,619)	(14,981)
<i>Loss on disposal of fixed assets</i>	-	(3,262)
<i>Total nonoperating revenues (expenses)</i>	<u>(134,623)</u>	<u>59,227</u>
 <i>Net income (loss) before operating transfers</i>	471,287	(761,733)
<i>Operating transfers in</i>	23,000	-
<i>Operating transfers out</i>	(200,000)	-
 <i>Net income (loss)</i>	294,287	(761,733)
 <i>Retained earnings (deficit) at beginning of year</i>	5,114,778	7,522,613
 <i>Retained earnings (deficit) at end of year</i>	<u>\$ 5,409,065</u>	<u>\$ 6,760,880</u>

<i>Airport Operating</i>	<i>Parking Garage</i>	<i>Total</i>
\$ 146,680	\$ 52,614	\$ 11,448,894
<u>146,680</u>	<u>52,614</u>	<u>11,448,894</u>
248,707	-	3,225,846
33,911	-	429,293
71,419	-	1,488,994
54,349	-	807,633
311,751	10,526	2,540,846
73,282	56,477	3,785,451
2,844	-	49,853
<u>796,263</u>	<u>67,003</u>	<u>12,327,916</u>
<u>(649,583)</u>	<u>(14,389)</u>	<u>(879,022)</u>
316,727	-	530,193
-	-	(285,600)
-	-	(3,262)
<u>316,727</u>	<u>-</u>	<u>241,331</u>
<u>(332,856)</u>	<u>(14,389)</u>	<u>(637,691)</u>
-	-	23,000
-	-	(200,000)
<u>(332,856)</u>	<u>(14,389)</u>	<u>(814,691)</u>
<u>(1,501,195)</u>	<u>256,959</u>	<u>11,393,155</u>
<u>\$ (1,834,051)</u>	<u>\$ 242,570</u>	<u>\$ 10,578,464</u>

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

	<u>Water Operating</u>	<u>Sewer Operating</u>	<u>Airport Operating</u>
<i>Increase (decrease) in cash and cash equivalents</i>			
<i>Cash flows from operating activities:</i>			
<i>Cash received from customers</i>	\$ 5,993,619	\$ 5,264,659	\$ 147,106
<i>Cash paid to employees</i>	(1,463,921)	(1,538,297)	(248,617)
<i>Cash paid to suppliers</i>	(3,027,665)	(2,873,804)	(181,840)
<i>Other operating expenses</i>	(176,627)	(201,019)	(28,541)
<i>Cash from other sources</i>	135,996	77,470	316,727
<i>Net cash provided by (used for) operating activities</i>	<u>1,461,402</u>	<u>729,009</u>	<u>4,835</u>
<i>Cash flows from noncapital financing activities:</i>			
<i>Operating transfers in</i>	23,000	-	-
<i>Operating transfers out</i>	(200,000)	-	-
<i>Advances out</i>	-	(1,520,000)	-
<i>Receipt on advances to other funds</i>	-	731,279	-
<i>Net cash (used for) noncapital financing activities</i>	<u>(177,000)</u>	<u>(788,721)</u>	<u>-</u>
<i>Cash flows from capital and related financing activities:</i>			
<i>Acquisition/construction of capital assets</i>	(538,538)	(911,700)	(19,700)
<i>Interest paid on general obligation debt</i>	(272,340)	(14,594)	-
<i>Principal paid on general obligation debt</i>	(250,000)	(95,000)	-
<i>Interest paid on notes</i>	-	(827)	-
<i>Principal paid on notes</i>	(9,381)	(39,683)	-
<i>Contributed capital/grant</i>	-	126,449	-
<i>Net cash (used for) capital and related financing activities</i>	<u>(1,070,259)</u>	<u>(935,355)</u>	<u>(19,700)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	214,143	(995,067)	(14,865)
<i>Cash and cash equivalents at beginning of year</i>	<u>3,160,863</u>	<u>5,343,646</u>	<u>73,860</u>
<i>Cash and cash equivalents at end of year</i>	<u>\$ 3,375,006</u>	<u>\$ 4,348,579</u>	<u>\$ 58,995</u>

<i>Parking Garage</i>	<i>Total</i>
<hr/>	<hr/>
\$ 52,614	\$ 11,457,998
-	(3,250,835)
(56,477)	(6,139,786)
-	(406,187)
-	530,193
<hr/>	<hr/>
(3,863)	2,191,383
<hr/>	<hr/>
-	23,000
-	(200,000)
-	(1,520,000)
-	731,279
<hr/>	<hr/>
-	(965,721)
<hr/>	<hr/>
-	(1,469,938)
-	(286,934)
-	(345,000)
-	(827)
-	(49,064)
-	126,449
<hr/>	<hr/>
-	(2,025,314)
<hr/>	<hr/>
(3,863)	(799,652)
43,615	8,621,984
<hr/>	<hr/>
\$ 39,752	\$ 7,822,332
<hr/> <hr/>	<hr/> <hr/>

*continued*

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

	Water Operating	Sewer Operating	Airport Operating
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>			
Operating income (loss)	\$ 605,910	\$ (820,960)	\$ (649,583)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>			
Depreciation	575,760	1,642,809	311,751
Miscellaneous nonoperating revenue	135,996	77,470	316,727
<i>Changes in assets and liabilities:</i>			
(Increase) decrease in accounts receivable	(72,460)	(86,082)	386
Decrease in special assessment receivable	-	27,610	-
Decrease in due from other governments	1,360	172,676	-
(Increase) decrease in inventory of supplies	28,918	25,561	(8,083)
Increase in accounts payable	104,468	137,140	25,293
Increase (decrease) in contracts payable	73,245	(444,410)	-
(Decrease) in accrued wages and benefits	(27,972)	(37,107)	(4,085)
Increase in due to other governments	27,279	37,626	8,214
Increase (decrease) in deferred revenue	(6,816)	(27,610)	40
Increase in compensated absences payable	15,714	24,286	4,175
Total adjustments	<u>855,492</u>	<u>1,549,969</u>	<u>654,418</u>
Net cash provided by (used for) operating activities	<u>\$ 1,461,402</u>	<u>\$ 729,009</u>	<u>\$ 4,835</u>

*Noncash capital and related financing activities:*

*During the year the enterprise funds acquired fixed assets from the general fixed assets account group. The contribution of the related assets totaled \$783,026.*

<i>Parking Garage</i>	<i>Total</i>
<u>                    </u>	<u>                    </u>
\$ (14,389)	\$ (879,022)
<u>                    </u>	<u>                    </u>
10,526	2,540,846
-	530,193
-	(158,156)
-	27,610
-	174,036
-	46,396
-	266,901
-	(371,165)
-	(69,164)
-	73,119
-	(34,386)
-	44,175
<u>10,526</u>	<u>3,070,405</u>
<u>                    </u>	<u>                    </u>
\$ (3,863)	\$ 2,191,383
<u>                    </u>	<u>                    </u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 23,000	\$ -	\$ (23,000)
<i>Charges for services</i>	5,752,000	6,030,381	278,381
<i>Other</i>	125,000	188,736	63,736
<i>Total revenues</i>	<u>5,900,000</u>	<u>6,219,117</u>	<u>319,117</u>
<i>Expenses:</i>			
<i>Personal services</i>	1,477,260	1,463,921	13,339
<i>Fringe benefits</i>	236,551	212,859	23,692
<i>Contractual services</i>	1,301,093	1,127,093	174,000
<i>Utilities</i>	363,322	362,973	349
<i>Materials and supplies</i>	791,075	773,371	17,704
<i>Other</i>	31,383	18,416	12,967
<i>Capital outlay</i>	424,366	422,808	1,558
<i>Total expenses</i>	<u>4,625,050</u>	<u>4,381,441</u>	<u>243,609</u>
<i>Excess of revenues over expenses</i>	1,274,950	1,837,676	562,726
<i>Operating transfers in</i>	-	23,000	23,000
<i>Operating transfers out</i>	(2,637,787)	(2,637,787)	-
<i>Deficiency of revenues under expenses and operating transfers</i>	(1,362,837)	(777,111)	585,726
<i>Fund equity at beginning of year as restated</i>	2,781,533	2,781,533	-
<i>Expenses against prior year encumbrances</i>	333,378	333,378	-
<i>Fund equity at end of year</i>	<u>\$ 1,752,074</u>	<u>\$ 2,337,800</u>	<u>\$ 585,726</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 5,038,721	\$ 5,271,325	\$ 232,604
Other	106,815	204,602	97,787
<i>Total revenues</i>	<u>5,145,536</u>	<u>5,475,927</u>	<u>330,391</u>
<i>Expenses:</i>			
Personal services	1,581,959	1,538,297	43,662
Fringe benefits	217,701	208,903	8,798
Contractual services	3,809,666	1,540,852	2,268,814
Utilities	356,000	353,258	2,742
Materials and supplies	571,808	570,453	1,355
Other	85,477	79,104	6,373
Capital outlay	792,550	784,339	8,211
<i>Total expenses</i>	<u>7,415,161</u>	<u>5,075,206</u>	<u>2,339,955</u>
<i>Excess ( deficiency) of revenues over (under) expenses</i>	(2,269,625)	400,721	2,670,346
<i>Operating transfers in</i>	231,279	731,279	500,000
<i>Operating transfers out</i>	(2,944,864)	(2,944,864)	-
<i>Deficiency of revenues under expenses and operating transfers</i>	(4,983,210)	(1,812,864)	3,170,346
<i>Fund equity at beginning of year as restated</i>	4,423,602	4,423,602	-
<i>Expenses against prior year encumbrances</i>	1,086,267	1,086,267	-
<i>Fund equity at end of year</i>	<u>\$ 526,659</u>	<u>\$ 3,697,005</u>	<u>\$ 3,170,346</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 133,121	\$ 142,454	\$ 9,333
Other	5,500	5,408	(92)
<i>Total revenues</i>	<u>138,621</u>	<u>147,862</u>	<u>9,241</u>
<i>Expenses:</i>			
Personal services	248,618	248,618	-
Fringe benefits	34,286	33,994	292
Contractual services	45,461	44,678	783
Utilities	52,000	47,643	4,357
Materials and supplies	40,547	40,092	455
Other	28,382	27,530	852
Capital outlay	38,152	38,053	99
<i>Total expenses</i>	<u>487,446</u>	<u>480,608</u>	<u>6,838</u>
<i>Deficiency of revenues under expenses</i>	(348,825)	(332,746)	16,079
<i>Operating transfers in</i>	316,272	316,272	-
<i>Operating transfers out</i>	(41,254)	(35,827)	5,427
<i>Deficiency of revenues under expenses and operating transfers</i>	<u>(73,807)</u>	<u>(52,301)</u>	<u>21,506</u>
<i>Fund equity at beginning of year</i>	65,075	65,075	-
<i>Expenses against prior year encumbrances</i>	8,781	8,781	-
<i>Fund equity at end of year</i>	<u>\$ 49</u>	<u>\$ 21,555</u>	<u>\$ 21,506</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 40,000	\$ 52,389	\$ 12,389
Total revenues	<u>40,000</u>	<u>52,389</u>	<u>12,389</u>
<i>Expenses:</i>			
Contractual services	67,129	40,889	26,240
Total expenses	<u>67,129</u>	<u>40,889</u>	<u>26,240</u>
Excess ( deficiency) of revenues over (under) expenses	(27,129)	11,500	38,629
Operating transfers out	(15,612)	(15,612)	-
Deficiency of revenues under expenses and operating transfers	(42,741)	(4,112)	38,629
Fund equity at beginning of year	43,099	43,099	-
Fund equity at end of year	<u>\$ 358</u>	<u>\$ 38,987</u>	<u>\$ 38,629</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 23,000	\$ -	\$ (23,000)
<i>Charges for services</i>	10,963,842	11,496,549	532,707
<i>Other</i>	237,315	398,746	161,431
<i>Total revenues</i>	<u>11,224,157</u>	<u>11,895,295</u>	<u>671,138</u>
<i>Expenses:</i>			
<i>Personal services</i>	3,307,837	3,250,836	57,001
<i>Fringe benefits</i>	488,538	455,756	32,782
<i>Contractual services</i>	5,223,349	2,753,512	2,469,837
<i>Utilities</i>	771,322	763,874	7,448
<i>Materials and supplies</i>	1,403,430	1,383,916	19,514
<i>Other</i>	145,242	125,050	20,192
<i>Capital outlay</i>	1,255,068	1,245,200	9,868
<i>Total expenses</i>	<u>12,594,786</u>	<u>9,978,144</u>	<u>2,616,642</u>
<i>Excess ( deficiency) of revenues over (under) expenses</i>	(1,370,629)	1,917,151	3,287,780
<i>Operating transfers in</i>	547,551	1,070,551	523,000
<i>Operating transfers out</i>	(5,639,517)	(5,634,090)	5,427
<i>Deficiency of revenues under expenses and operating transfers</i>	(6,462,595)	(2,646,388)	3,816,207
<i>Fund equity at beginning of year as restated (Note 13)</i>	7,313,309	7,313,309	-
<i>Expenses against prior year encumbrances</i>	1,428,426	1,428,426	-
<i>Fund equity at end of year</i>	<u>\$ 2,279,140</u>	<u>\$ 6,095,347</u>	<u>\$ 3,816,207</u>

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## **INTERNAL SERVICE FUNDS**

*To account for the financing of goods or services provided by one department for the other departments within the City.*

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**Garage Operating:**

*To account for the operation of the municipal vehicle repair garage for work performed for all departments within the City.*

**Data Processing:**

*To account for the operation of the municipal data processing department for work performed for all departments within the City.*

**Utility Collections:**

*To account for the operation of the utility collections department for services provided to the water, sewer, codes and permits, and parking departments. The funds using the utility billing service are charged for the cost of the operation.*

**Health Insurance:**

*To account for the expenses incurred in the activity of self insurance by the City for employee health insurance.*

**OML Self Insurance:**

*To account for the expenses incurred in the activity of liability insurance as a member of the Ohio Municipal League Joint Self-Insurance Pool.*

**Workers Compensation:**

*To account for the expenses incurred in the activity of the State Workers Compensation System.*

**City of Mansfield, Ohio**  
**Combining Balance Sheet**  
**All Internal Service Funds**  
**December 31, 1999**

	<u>Garage Operating</u>	<u>Data Processing</u>	<u>Utility Collections</u>	<u>Health Insurance</u>
<i>Assets:</i>				
<i>Current assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 198,749	\$ 90,225	\$ 20,925	\$ 68,390
<i>Inventory of supplies</i>	4,152	20,914	17,362	-
<i>Total current assets</i>	<u>202,901</u>	<u>111,139</u>	<u>38,287</u>	<u>68,390</u>
<i>Property, plant and equipment:</i>				
<i>Equipment</i>	325,757	818,779	317,684	-
<i>Less: accumulated depreciation</i>	(294,941)	(611,744)	(162,674)	-
<i>Net property, plant and equipment</i>	<u>30,816</u>	<u>207,035</u>	<u>155,010</u>	<u>-</u>
<i>Total assets</i>	<u>\$ 233,717</u>	<u>\$ 318,174</u>	<u>\$ 193,297</u>	<u>\$ 68,390</u>
<i>Liabilities:</i>				
<i>Current liabilities:</i>				
<i>Accounts payable</i>	\$ 65,216	\$ 9,570	\$ 187	\$ 15,498
<i>Contracts payable</i>	119	75,189	333	-
<i>Accrued wages and benefits</i>	11,448	4,389	15,025	-
<i>Due to other governments</i>	38,716	16,239	56,447	-
<i>Advance from other funds</i>	-	-	-	250,000
<i>Claims and judgements payable</i>	-	-	-	465,047
<i>Total current liabilities</i>	<u>115,499</u>	<u>105,387</u>	<u>71,992</u>	<u>730,545</u>
<i>Noncurrent liabilities:</i>				
<i>Compensated absences payable</i>	72,268	45,643	75,148	-
<i>Obligation under capital lease</i>	-	164,878	-	-
<i>Total noncurrent liabilities</i>	<u>72,268</u>	<u>210,521</u>	<u>75,148</u>	<u>-</u>
<i>Total liabilities</i>	<u>187,767</u>	<u>315,908</u>	<u>147,140</u>	<u>730,545</u>
<i>Fund equity:</i>				
<i>Contributed capital</i>	2,443	16,911	31,834	81,168
<i>Retained earnings (deficit)</i>				
<i>Unreserved</i>	43,507	(14,645)	14,323	(743,323)
<i>Total fund equity (deficit)</i>	<u>45,950</u>	<u>2,266</u>	<u>46,157</u>	<u>(662,155)</u>
<i>Total liabilities and fund equity</i>	<u>\$ 233,717</u>	<u>\$ 318,174</u>	<u>\$ 193,297</u>	<u>\$ 68,390</u>

<i>Workers Compensation</i>	<i>Total</i>
<u>                    </u>	<u>                    </u>
\$ 62	\$ 378,351
-	42,428
<u>62</u>	<u>420,779</u>
-	1,462,220
-	(1,069,359)
-	<u>392,861</u>
<u>\$ 62</u>	<u>\$ 813,640</u>
<u>                    </u>	<u>                    </u>
\$ -	\$ 90,471
-	75,641
-	30,862
-	111,402
-	250,000
-	465,047
<u>-</u>	<u>1,023,423</u>
-	193,059
-	164,878
<u>-</u>	<u>357,937</u>
<u>-</u>	<u>1,381,360</u>
-	132,356
62	(700,076)
<u>62</u>	<u>(567,720)</u>
<u>\$ 62</u>	<u>\$ 813,640</u>
<u>                    </u>	<u>                    </u>

**City of Mansfield, Ohio**  
**Combining Statement of Revenues, Expenses**  
**Changes in Retained Earnings**  
**All Internal Service Funds**  
**For The Year Ended December 31, 1999**

	<u>Garage Operating</u>	<u>Data Processing</u>	<u>Utility Collections</u>	<u>Health Insurance</u>
<i>Operating revenues:</i>				
Charges for services	\$ 1,277,403	\$ 553,388	\$ 985,410	\$ 2,984,263
<i>Total operating revenues</i>	<u>1,277,403</u>	<u>553,388</u>	<u>985,410</u>	<u>2,984,263</u>
<i>Operating expenses:</i>				
Personal services	422,265	166,937	562,866	-
Fringe benefits	54,344	20,576	72,668	-
Materials and supplies	489,195	49,486	137,943	-
Utilities	42,537	-	-	-
Depreciation	12,479	61,036	32,694	-
Contractual services	196,016	237,517	216,749	257,170
Claims expense	-	-	-	3,113,169
Other operating	1,500	3,101	-	2,010
<i>Total operating expenses</i>	<u>1,218,336</u>	<u>538,653</u>	<u>1,022,920</u>	<u>3,372,349</u>
<i>Operating income (loss)</i>	<u>59,067</u>	<u>14,735</u>	<u>(37,510)</u>	<u>(388,086)</u>
<i>Nonoperating revenues (expenses):</i>				
Other nonoperating revenue	1,137	990	5,704	-
Interest expense and fiscal charges	-	(9,741)	-	-
Loss on disposal of fixed assets	-	(26,285)	-	-
<i>Total nonoperating revenues (expenses)</i>	<u>1,137</u>	<u>(35,036)</u>	<u>5,704</u>	<u>-</u>
<i>Net income (loss) before operating transfers</i>	<u>60,204</u>	<u>(20,301)</u>	<u>(31,806)</u>	<u>(388,086)</u>
Operating transfers out	-	(2,000)	-	-
<i>Net income (loss)</i>	<u>60,204</u>	<u>(22,301)</u>	<u>(31,806)</u>	<u>(388,086)</u>
<i>Retained earnings (deficit) at beginning of year</i>	<u>(16,697)</u>	<u>7,656</u>	<u>46,129</u>	<u>(355,237)</u>
<i>Retained earnings (deficit) at end of year</i>	<u>\$ 43,507</u>	<u>\$ (14,645)</u>	<u>\$ 14,323</u>	<u>\$ (743,323)</u>

<i>OML Self Insurance</i>	<i>Workers Compensation</i>	<i>Total</i>
\$ 231,203	\$ 450,611	\$ 6,482,278
<u>231,203</u>	<u>450,611</u>	<u>6,482,278</u>
-	-	1,152,068
-	-	147,588
-	-	676,624
-	-	42,537
-	-	106,209
240,224	813,371	1,961,047
-	-	3,113,169
-	-	6,611
<u>240,224</u>	<u>813,371</u>	<u>7,205,853</u>
(9,021)	(362,760)	(723,575)
-	-	7,831
-	-	(9,741)
-	-	(26,285)
<u>-</u>	<u>-</u>	<u>(28,195)</u>
(9,021)	(362,760)	(751,770)
-	-	(2,000)
<u>(9,021)</u>	<u>(362,760)</u>	<u>(753,770)</u>
9,021	362,822	53,694
\$ <u>-</u>	\$ <u>62</u>	\$ <u>(700,076)</u>

**City of Mansfield, Ohio**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
**For the Year Ended December 31, 1999**

	<u>Garage Operating</u>	<u>Data Processing</u>	<u>Utility Collections</u>
<i>Increase (decrease) in cash and cash equivalents</i>			
<i>Cash flows from operating activities:</i>			
<i>Cash received from quasi-external operating transactions with other funds</i>	\$ 1,277,403	\$ 553,388	\$ 985,410
<i>Cash paid to employees</i>	(428,755)	(170,551)	(585,380)
<i>Cash paid to suppliers</i>	(693,737)	(206,798)	(381,097)
<i>Cash paid to claims</i>	-	-	-
<i>Other operating expenses</i>	(49,309)	(20,227)	(62,754)
<i>Cash from other sources</i>	1,137	990	5,704
<i>Net cash provided by (used for) operating activities</i>	<u>106,739</u>	<u>156,802</u>	<u>(38,117)</u>
<i>Cash flows from noncapital financing activities:</i>			
<i>Operating transfers out</i>	-	(2,000)	-
<i>Advances in</i>	-	-	-
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>-</u>	<u>(2,000)</u>	<u>-</u>
<i>Cash flows from capital and related financing activities:</i>			
<i>Acquisition/construction of capital assets</i>	(38,224)	(58,804)	(80,874)
<i>Interest paid on equipment contract</i>	-	(9,741)	-
<i>Principal paid on equipment contract</i>	-	(37,838)	-
<i>Net cash (used for) capital and related financing activities</i>	<u>(38,224)</u>	<u>(106,383)</u>	<u>(80,874)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	68,515	48,419	(118,991)
<i>Cash and cash equivalents at beginning of year</i>	130,234	41,806	139,916
<i>Cash and cash equivalents at end of year</i>	<u>\$ 198,749</u>	<u>\$ 90,225</u>	<u>\$ 20,925</u>

<i>Health Insurance</i>	<i>OML Self Insurance</i>	<i>Workers Compensation</i>	<i>Total</i>
\$ 2,984,263	\$ 231,203	\$ 450,611	\$ 6,482,278
-	-	-	(1,184,686)
(271,332)	(240,224)	(1,422,292)	(3,215,480)
(3,175,382)	-	-	(3,175,382)
(974)	-	-	(133,264)
-	-	-	7,831
<u>(463,425)</u>	<u>(9,021)</u>	<u>(971,681)</u>	<u>(1,218,703)</u>
-	-	-	(2,000)
250,000	-	-	250,000
<u>250,000</u>	<u>-</u>	<u>-</u>	<u>248,000</u>
-	-	-	(177,902)
-	-	-	(9,741)
-	-	-	(37,838)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(225,481)</u>
(213,425)	(9,021)	(971,681)	(1,196,184)
281,815	9,021	971,743	1,574,535
<u>\$ 68,390</u>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 378,351</u>

*continued*

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

	<u>Garage Operating</u>	<u>Data Processing</u>	<u>Utility Collections</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>			
Operating income (loss)	\$ 59,067	\$ 14,735	\$ (37,510)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>			
Depreciation	12,479	61,036	32,694
Miscellaneous nonoperating revenue	1,137	990	5,704
<i>Changes in assets and liabilities:</i>			
(Increase) decrease in inventory of supplies	(560)	(3,984)	17,809
Increase (decrease) in accounts payable	34,571	9,000	(44,214)
Increase in contracts payable	54	75,189	74
(Decrease) in accrued wages and benefits	(11,047)	(4,984)	(19,659)
Increase (decrease) in due to other governments	6,481	3,450	9,840
(Decrease) in claims and judgements payable	-	-	-
Increase (decrease) in compensated absences payable	4,557	1,370	(2,855)
Total adjustments	<u>47,672</u>	<u>142,067</u>	<u>(607)</u>
Net cash provided by (used for) operating activities	<u>\$ 106,739</u>	<u>\$ 156,802</u>	<u>\$ (38,117)</u>

<u>Health Insurance</u>	<u>OML Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ (388,086)	\$ (9,021)	\$ (362,760)	\$ (723,575)
-	-	-	106,209
-	-	-	7,831
-	-	-	13,265
(13,126)	-	-	(13,769)
-	-	-	75,317
-	-	-	(35,690)
-	-	(608,921)	(589,150)
(62,213)	-	-	(62,213)
-	-	-	3,072
<u>(75,339)</u>	<u>-</u>	<u>(608,921)</u>	<u>(495,128)</u>
\$ (463,425)	\$ (9,021)	\$ (971,681)	\$ (1,218,703)

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Other	\$ 2,800	\$ 14,644	\$ 11,844
<i>Total revenues</i>	<u>2,800</u>	<u>14,644</u>	<u>11,844</u>
<i>Expenses:</i>			
Personal services	429,592	428,755	837
Fringe benefits	60,344	60,330	14
Contractual services	87,085	67,084	20,001
Utilities	43,000	42,066	934
Materials and supplies	510,536	471,371	39,165
Other	1,500	1,500	-
Capital outlay	172,790	152,618	20,172
<i>Total expenses</i>	<u>1,304,847</u>	<u>1,223,724</u>	<u>81,123</u>
<i>Deficiency of revenues under expenses</i>	(1,302,047)	(1,209,080)	92,967
<i>Operating transfers in</i>	1,356,776	1,277,403	(79,373)
<i>Operating transfers out</i>	(182,361)	(182,361)	-
<i>Deficiency of revenues under expenses and operating transfers</i>	<u>(127,632)</u>	<u>(114,038)</u>	<u>13,594</u>
<i>Fund equity at beginning of year</i>	25,972	25,972	-
<i>Expenses against prior year encumbrances</i>	104,256	104,256	-
<i>Fund equity at end of year</i>	<u>\$ 2,596</u>	<u>\$ 16,190</u>	<u>\$ 13,594</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<hr/>	<hr/>	<hr/>
<i>Revenues:</i>			
<i>Other</i>	\$ 1,200	\$ 1,118	\$ (82)
<i>Total revenues</i>	<hr/> 1,200	<hr/> 1,118	<hr/> (82)
<hr/>			
<i>Expenses:</i>			
<i>Personal services</i>	171,050	170,551	499
<i>Fringe benefits</i>	23,410	22,403	1,007
<i>Contractual services</i>	295,000	275,738	19,262
<i>Materials and supplies</i>	37,650	33,679	3,971
<i>Other</i>	4,712	3,101	1,611
<i>Capital outlay</i>	83,633	72,230	11,403
<i>Total expenses</i>	<hr/> 615,455	<hr/> 577,702	<hr/> 37,753
<hr/>			
<i>Deficiency of revenues under expenses</i>	(614,255)	(576,584)	37,671
<i>Operating transfers in</i>	600,610	553,388	(47,222)
<i>Operating transfers out</i>	(27,060)	(18,448)	8,612
<hr/>			
<i>Deficiency of revenues under expenses and operating transfers</i>	(40,705)	(41,644)	(939)
<i>Fund equity at beginning of year</i>	523	523	-
<i>Expenses against prior year encumbrances</i>	41,283	41,283	-
<i>Fund equity at end of year</i>	<hr/> \$ 1,101	<hr/> \$ 162	<hr/> \$ (939)
<hr/> <hr/>			

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Other	\$ 5,000	\$ 6,437	\$ 1,437
<b>Total revenues</b>	<u>5,000</u>	<u>6,437</u>	<u>1,437</u>
<i>Expenses:</i>			
Personal services	619,400	585,380	34,020
Fringe benefits	89,734	80,753	8,981
Contractual services	11,150	10,372	778
Materials and supplies	208,477	165,548	42,929
Capital outlay	109,405	80,925	28,480
<b>Total expenses</b>	<u>1,038,166</u>	<u>922,978</u>	<u>115,188</u>
Deficiency of revenues under expenses	(1,033,166)	(916,541)	116,625
Operating transfers in	1,099,755	985,390	(114,365)
Operating transfers out	(206,273)	(206,273)	-
<b>Deficiency of revenues under expenses and operating transfers</b>	<u>(139,684)</u>	<u>(137,424)</u>	<u>2,260</u>
Fund equity at beginning of year as restated	19,082	19,082	-
Expenses against prior year encumbrances	120,792	120,792	-
<b>Fund equity at end of year</b>	<u>\$ 190</u>	<u>\$ 2,450</u>	<u>\$ 2,260</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Revenues:</i>			
<i>Other</i>	\$ 332,707	\$ 271,158	\$ (61,549)
<i>Total revenues</i>	<u>332,707</u>	<u>271,158</u>	<u>(61,549)</u>
<i>Expenses:</i>			
<i>Contractual services</i>	3,531,816	3,519,827	11,989
<i>Total expenses</i>	<u>3,531,816</u>	<u>3,519,827</u>	<u>11,989</u>
<i>Deficiency of revenues under expenses</i>	(3,199,109)	(3,248,669)	(49,560)
<i>Operating transfers in</i>	<u>2,917,293</u>	<u>3,035,244</u>	<u>117,951</u>
<i>Deficiency of revenues under expenses and operating transfers</i>	(281,816)	(213,425)	68,391
<i>Fund equity at beginning of year</i>	281,816	281,816	-
<i>Fund equity at end of year</i>	<u>\$ -</u>	<u>\$ 68,391</u>	<u>\$ 68,391</u>

**City of Mansfield, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Fund Equity - Budget and Actual**  
**OML Self Insurance Fund**  
**(Non-GAAP) Budget Basis**  
**For the Year Ended December 31, 1999**

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Revenues:</i>			
<i>Other</i>	\$ -	\$ 6,720	\$ 6,720
<i>Total revenues</i>	<u>-</u>	<u>6,720</u>	<u>6,720</u>
<i>Expenses:</i>			
<i>Contractual services</i>	657,483	246,944	410,539
<i>Total expenses</i>	<u>657,483</u>	<u>246,944</u>	<u>410,539</u>
<i>Deficiency of revenues under expenses</i>	(657,483)	(240,224)	417,259
<i>Operating transfers in</i>	670,462	231,203	(439,259)
<i>Excess (deficiency) of revenues over (under) expenses and operating transfers</i>	12,979	(9,021)	(22,000)
<i>Fund equity at beginning of year</i>	9,021	9,021	-
<i>Fund equity at end of year</i>	<u>\$ 22,000</u>	<u>\$ -</u>	<u>\$ (22,000)</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Other</i>	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenses:</i>			
<i>Contractual services</i>	1,433,756	1,422,292	11,464
<i>Total expenses</i>	<u>1,433,756</u>	<u>1,422,292</u>	<u>11,464</u>
<i>Deficiency of revenues under expenses</i>	(1,433,756)	(1,422,292)	11,464
<i>Operating transfers in</i>	462,013	450,611	(11,402)
<i>Deficiency of revenues under expenses and operating transfers</i>	(971,743)	(971,681)	62
<i>Fund equity at beginning of year</i>	971,743	971,743	-
<i>Fund equity at end of year</i>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 62</u>

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

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<i>Revenues:</i>			
<i>Other</i>	\$ 341,707	\$ 300,077	\$ (41,630)
<i>Total revenues</i>	<u>341,707</u>	<u>300,077</u>	<u>(41,630)</u>
 <i>Expenses:</i>			
<i>Personal services</i>	1,220,042	1,184,686	35,356
<i>Fringe benefits</i>	173,488	163,486	10,002
<i>Contractual services</i>	6,016,290	5,542,257	474,033
<i>Utilities</i>	43,000	42,066	934
<i>Materials and supplies</i>	756,663	670,598	86,065
<i>Other</i>	6,212	4,601	1,611
<i>Capital outlay</i>	365,828	305,773	60,055
<i>Total expenses</i>	<u>8,581,523</u>	<u>7,913,467</u>	<u>668,056</u>
 <i>Deficiency of revenues under expenses</i>	(8,239,816)	(7,613,390)	626,426
 <i>Operating transfers in</i>	7,106,909	6,533,239	(573,670)
<i>Operating transfers out</i>	(415,694)	(407,082)	8,612
 <i>Deficiency of revenues under expenses and operating transfers</i>	<u>(1,548,601)</u>	<u>(1,487,233)</u>	<u>61,368</u>
 <i>Fund equity at beginning of year as restated (Note 13)</i>	1,308,157	1,308,157	-
 <i>Expenses against prior year encumbrances</i>	266,331	266,331	-
 <i>Fund equity at end of year</i>	<u>\$ 25,887</u>	<u>\$ 87,255</u>	<u>\$ 61,368</u>

## **FIDUCIARY FUNDS**

*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.*

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### **EXPENDABLE TRUST FUNDS**

***Sub Division Fees:***

*Established to account for monies received from land developers in lieu of a contribution of undeveloped land.*

***Unclaimed Money:***

*Established to account for monies held by the City not claimed by individuals.*

***Historic Preservation:***

*Established to account for donations made to help in furtherance of historic preservation activity.*

***Shade Tree:***

*Established to account for donations and in kind contributions for the planting of trees.*

## **AGENCY FUNDS**

### **OSP Fines:**

*Established to account for monies collected through Ohio State Patrol fines that are then distributed to the local Law Library organization.*

### **Sewer and Street Opening:**

*Established to account for monies deposited with the City by individuals who intend to excavate portions of City streets or sidewalks.*

### **Building Security:**

*Established to account for deposits received from individuals to guarantee proper demolition and removal of structures damaged by fire.*

### **Payroll Agency:**

*Established to account for monies aggregated from the various operating funds for payroll and payroll-related liabilities. As a pay period closed, the operating funds record the gross pay as expenditures or expenses; the payroll agency fund simultaneously records the various liabilities.*

### **Municipal Court:**

*Established to account for monies that flow through the Clerk of courts office.*

### **Transient Occupancy Tax:**

*Established to account for collections of local tax on hotel and motel guests. Monies collected go to the Richland County Convention & Visitors Bureau and the local Main Street USA.*

### **Board of Standards Assessments:**

*Established to account for fees, for the acceptance and approval of building plans.*

### **Utility Deposits:**

*Established to account for monies deposited with the City by individuals for water and sewer service.*

**City of Mansfield, Ohio**  
**Combining Balance Sheet**  
**All Fiduciary Funds**  
**December 31, 1999**

*Expendable Trust*

	<i>Sub Division Fees</i>	<i>Unclaimed Money</i>	<i>Historic Preservation</i>	<i>Shade Tree</i>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 58,719	\$ 89,835	\$ 689	\$ 5,109
<i>Investments</i>	-	-	-	-
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	-	-	-
<i>Taxes receivable</i>	-	-	-	-
<i>Due from other funds</i>	-	-	-	-
<i>Due from other governments</i>	-	-	10,000	-
<i>Total assets</i>	<u>\$ 58,719</u>	<u>\$ 89,835</u>	<u>\$ 10,689</u>	<u>\$ 5,109</u>
<i>Liabilities:</i>				
<i>Due to other funds</i>	\$ -	\$ -	\$ -	\$ -
<i>Due to other governments</i>	-	-	-	-
<i>Due to individuals</i>	-	-	-	-
<i>Unapportioned monies</i>	-	-	-	-
<i>Deferred revenue</i>	-	-	10,000	-
<i>Advance from other funds</i>	-	-	10,000	-
<i>Total liabilities</i>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
<i>Fund equity:</i>				
<i>Fund balance (deficit)</i>				
<i>Unreserved and undesignated</i>	58,719	89,835	(9,311)	5,109
<i>Total fund equity (deficit)</i>	<u>58,719</u>	<u>89,835</u>	<u>(9,311)</u>	<u>5,109</u>
<i>Total liabilities and fund equity</i>	<u>\$ 58,719</u>	<u>\$ 89,835</u>	<u>\$ 10,689</u>	<u>\$ 5,109</u>

*continued*

**City of Mansfield, Ohio**  
**Combining Balance Sheet**  
**All Fiduciary Funds**  
**(continued)**  
**December 31, 1999**

	Agency Funds			
	OSP Fines	Sewer and Street Opening	Building Security	Payroll Agency
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 4,827	\$ 10,235	\$ 4,000	\$ -
Investments	-	-	-	-
Cash and cash equivalent with fiscal and escrow agent	-	-	-	242,348
Taxes receivable	-	-	-	-
Due from other funds	5,619	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 10,446</b>	<b>\$ 10,235</b>	<b>\$ 4,000</b>	<b>\$ 242,348</b>
<i>Liabilities:</i>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	-	-	125,894
Due to individuals	10,446	10,235	4,000	116,454
Unapportioned monies	-	-	-	-
Deferred revenues	-	-	-	-
Advance from other funds	-	-	-	-
<b>Total liabilities</b>	<b>10,446</b>	<b>10,235</b>	<b>4,000</b>	<b>242,348</b>
<i>Fund equity:</i>				
Fund balance (deficit)				
Unreserved and undesignated	-	-	-	-
<b>Total fund equity (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>\$ 10,446</b>	<b>\$ 10,235</b>	<b>\$ 4,000</b>	<b>\$ 242,348</b>

*Agency Funds*

<i>Municipal Court</i>	<i>Transient Occupancy Tax</i>	<i>Board of Standards Assessments</i>	<i>Utility Deposits</i>	<i>Total Fiduciary Funds</i>
\$ 286,363	\$ 2,813	\$ 208	\$ 250	\$ 463,048
190,000	-	-	-	190,000
-	-	-	-	242,348
-	11,433	-	-	11,433
-	-	-	-	5,619
-	-	-	-	10,000
<u>\$ 476,363</u>	<u>\$ 14,246</u>	<u>\$ 208</u>	<u>\$ 250</u>	<u>\$ 922,448</u>
\$ 131,602	\$ 3,963	\$ -	\$ -	\$ 135,565
71,089	-	208	-	197,191
2,481	10,283	-	250	154,149
271,191	-	-	-	271,191
-	-	-	-	10,000
-	-	-	-	10,000
<u>476,363</u>	<u>14,246</u>	<u>208</u>	<u>250</u>	<u>778,096</u>
-	-	-	-	144,352
-	-	-	-	144,352
<u>\$ 476,363</u>	<u>\$ 14,246</u>	<u>\$ 208</u>	<u>\$ 250</u>	<u>\$ 922,448</u>

**City of Mansfield, Ohio**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**All Expendable Trust Funds**  
**For The Year Ended December 31, 1999**

	<u>Sub Division Fees</u>	<u>Unclaimed Money</u>	<u>Historic Preservation</u>
<i>Revenues:</i>			
<i>Miscellaneous</i>	\$ 26,786	\$ 976	\$ -
<i>Total revenues</i>	<u>26,786</u>	<u>976</u>	<u>-</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General government</i>	-	13,227	10,051
<i>Total expenditures</i>	<u>-</u>	<u>13,227</u>	<u>10,051</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>26,786</u>	<u>(12,251)</u>	<u>(10,051)</u>
<i>Fund balances at beginning of year</i>	31,933	102,086	740
<i>Fund balances (deficit) at end of year</i>	<u>\$ 58,719</u>	<u>\$ 89,835</u>	<u>\$ (9,311)</u>

<i>Shade Tree</i>	<i>Total</i>
\$ -	\$ 27,762
-	27,762
943	24,221
943	24,221
(943)	3,541
6,052	140,811
\$ 5,109	\$ 144,352

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

**OSP Fines**

	<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/99</i>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ -	\$ 77,412	\$ 72,585	\$ 4,827
<i>Due from other funds</i>	5,925	77,106	77,412	5,619
<i>Total assets</i>	<u>\$ 5,925</u>	<u>\$ 154,518</u>	<u>\$ 149,997</u>	<u>\$ 10,446</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Liabilities:</i>				
<i>Due to individuals</i>	\$ 5,925	\$ 77,106	\$ 72,585	\$ 10,446
<i>Total liabilities</i>	<u>\$ 5,925</u>	<u>\$ 77,106</u>	<u>\$ 72,585</u>	<u>\$ 10,446</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

***Sewer and Street Opening***

<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/99</i>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
\$ 7,755	\$ 4,420	\$ 1,940	\$ 10,235
-	-	-	-
<u>\$ 7,755</u>	<u>\$ 4,420</u>	<u>\$ 1,940</u>	<u>\$ 10,235</u>
<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
\$ 7,755	\$ 4,420	\$ 1,940	\$ 10,235
<u>\$ 7,755</u>	<u>\$ 4,420</u>	<u>\$ 1,940</u>	<u>\$ 10,235</u>
<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

*continued*

**City of Mansfield, Ohio**  
**Combining Statement of Changes**  
**In Assets and Liabilities**  
**All Agency Funds**  
*(continued)*  
**For the Year Ended December 31, 1999**

**Building Security**

	<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/99</i>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 4,000	\$ 15,300	\$ 15,300	\$ 4,000
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	-	-	-
<i>Total assets</i>	<u>\$ 4,000</u>	<u>\$ 15,300</u>	<u>\$ 15,300</u>	<u>\$ 4,000</u>
<i>Liabilities:</i>				
<i>Due to other funds</i>	\$ -	\$ -	\$ -	\$ -
<i>Due to other governments</i>	-	-	-	-
<i>Due to individuals</i>	4,000	15,300	15,300	4,000
<i>Total liabilities</i>	<u>\$ 4,000</u>	<u>\$ 15,300</u>	<u>\$ 15,300</u>	<u>\$ 4,000</u>

**Payroll Agency**

<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/99</u>
\$ -	\$ -	\$ -	\$ -
69,925	24,008,392	23,835,969	242,348
<u>\$ 69,925</u>	<u>\$ 24,008,392</u>	<u>\$ 23,835,969</u>	<u>\$ 242,348</u>
<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>
\$ -	\$ 563,410	\$ 563,410	\$ -
60,690	6,865,888	6,800,684	125,894
9,235	16,579,094	16,471,875	116,454
<u>\$ 69,925</u>	<u>\$ 24,008,392</u>	<u>\$ 23,835,969</u>	<u>\$ 242,348</u>
<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>	<u><u>        </u></u>

*continued*

**City of Mansfield, Ohio**  
**Combining Statement of Changes**  
**In Assets and Liabilities**  
**All Agency Funds**  
**(continued)**  
**For the Year Ended December 31, 1999**

**Municipal Court**

	<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/99</i>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 269,681	\$ 4,175,760	\$ 4,159,078	\$ 286,363
<i>Investments</i>	120,000	70,000	-	190,000
<i>Taxes receivables</i>	-	-	-	-
<i>Total assets</i>	<u>\$ 389,681</u>	<u>\$ 4,245,760</u>	<u>\$ 4,159,078</u>	<u>\$ 476,363</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Liabilities:</i>				
<i>Due to other funds</i>	\$ 143,224	\$ 1,760,852	\$ 1,772,474	\$ 131,602
<i>Due to other governments</i>	82,440	1,065,848	1,077,199	71,089
<i>Due to individuals</i>	1,117	30,287	28,923	2,481
<i>Unapportioned monies</i>	162,900	1,388,773	1,280,482	271,191
<i>Total liabilities</i>	<u>\$ 389,681</u>	<u>\$ 4,245,760</u>	<u>\$ 4,159,078</u>	<u>\$ 476,363</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

***Transient Occupancy Tax***

<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/99</i>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
\$ 12,063	\$ 202,404	\$ 211,654	\$ 2,813
-	-	-	-
9,372	204,465	202,404	11,433
<u>\$ 21,435</u>	<u>\$ 406,869</u>	<u>\$ 414,058</u>	<u>\$ 14,246</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
\$ 1,072	\$ 26,626	\$ 23,735	\$ 3,963
-	-	-	-
20,363	177,839	187,919	10,283
-	-	-	-
<u>\$ 21,435</u>	<u>\$ 204,465</u>	<u>\$ 211,654</u>	<u>\$ 14,246</u>
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

*continued*

**City of Mansfield, Ohio**  
**Combining Statement of Changes**  
**In Assets and Liabilities**  
**All Agency Funds**  
**(continued)**  
**For the Year Ended December 31, 1999**

**Board of Standards Assessments**

	<i>Balance 1/1/99</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/99</i>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 443	\$ 4,442	\$ 4,677	\$ 208
<i>Taxes receivables</i>	-	-	-	-
<i>Total assets</i>	<u>\$ 443</u>	<u>\$ 4,442</u>	<u>\$ 4,677</u>	<u>\$ 208</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Liabilities:</i>				
<i>Due to other governments</i>	\$ 443	\$ 4,442	\$ 4,677	\$ 208
<i>Due to individuals</i>	-	-	-	-
<i>Total liabilities</i>	<u>\$ 443</u>	<u>\$ 4,442</u>	<u>\$ 4,677</u>	<u>\$ 208</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Utility Deposits**

<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/99</u>
\$ 250 -	\$ 100 -	\$ 100 -	\$ 250 -
<u>\$ 250</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 250</u>
<u><u>\$ 250</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 250</u></u>
\$ - 250	\$ - 100	\$ - 100	\$ - 250
<u>\$ 250</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 250</u>
<u><u>\$ 250</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 100</u></u>	<u><u>\$ 250</u></u>

*continued*

**City of Mansfield, Ohio**  
**Combining Statement of Changes**  
**In Assets and Liabilities**  
**All Agency Funds**  
**(continued)**  
**For the Year Ended December 31, 1999**

**Total All Agency Funds**

	<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/99</u>
<b>Assets:</b>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 294,192	\$ 4,479,838	\$ 4,465,334	\$ 308,696
<i>Investments</i>	120,000	70,000	-	190,000
<i>Cash and cash equivalents with fiscal and escrow agent</i>	69,925	24,008,392	23,835,969	242,348
<i>Taxes receivables</i>	9,372	204,465	202,404	11,433
<i>Due from other funds</i>	5,925	77,106	77,412	5,619
 <i>Total assets</i>	 <u>\$ 499,414</u>	 <u>\$ 28,839,801</u>	 <u>\$ 28,581,119</u>	 <u>\$ 758,096</u>
 <b>Liabilities:</b>				
<i>Due to other funds</i>	\$ 144,296	\$ 2,350,888	\$ 2,359,619	\$ 135,565
<i>Due to other governments</i>	143,573	7,936,178	7,882,560	197,191
<i>Due to individuals</i>	48,645	16,884,146	16,778,642	154,149
<i>Unapportioned monies</i>	162,900	1,388,773	1,280,482	271,191
 <i>Total liabilities</i>	 <u>\$ 499,414</u>	 <u>\$ 28,559,985</u>	 <u>\$ 28,301,303</u>	 <u>\$ 758,096</u>

**GENERAL FIXED ASSETS ACCOUNT GROUP**

*To account for fixed assets other than those accounted for in the proprietary funds or trust funds.*

**City of Mansfield, Ohio**  
**General Fixed Assets Account Group**  
**Schedule of General Fixed Assets by Sources**  
**December 31, 1999**

<i>General fixed assets:</i>	
<i>Land</i>	\$ 4,422,925
<i>Buildings</i>	11,962,514
<i>Improvements other than buildings</i>	701,802
<i>Equipment</i>	12,574,784
<i>Construction in progress</i>	37,957
 <i>Total general fixed assets</i>	 <u>\$29,699,982</u>

<i>Investment in general fixed assets by source:</i>	
<i>General fund revenues</i>	\$12,776,476
<i>Special revenue fund revenues</i>	9,823,715
<i>Capital projects fund revenues</i>	752,055
<i>Expendable trust fund revenues</i>	58,756
<i>Donations</i>	4,310,459
<i>Grants</i>	1,295,391
<i>Debt proceeds</i>	683,130
 <i>Total investment in general fixed assets</i>	 <u>\$29,699,982</u>

**City of Mansfield, Ohio**  
**General Fixed Assets Account Group**  
**Schedule of General Fixed Assets - By Function and Activity**  
**December 31, 1999**

	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>
<i>Public safety:</i>					
Police	\$ 2,871,216	\$ -	\$ 12,500	\$ -	\$ 2,858,716
Fire	4,996,283	61,507	1,053,504	-	3,881,272
Sign and Signal	333,737	-	70,995	-	262,742
Communications	406,259	-	-	-	406,259
<i>Total public safety</i>	<u>8,607,495</u>	<u>61,507</u>	<u>1,136,999</u>	<u>-</u>	<u>7,408,989</u>
<i>Public health and welfare:</i>					
Litter Control	77,881	-	-	-	77,881
<i>Total public health and welfare</i>	<u>77,881</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,881</u>
<i>Leisure time activities:</i>					
Parks	2,370,076	789,751	481,209	348,289	750,827
Recreation	65,204	-	-	-	65,204
<i>Total leisure time activities</i>	<u>2,435,280</u>	<u>789,751</u>	<u>481,209</u>	<u>348,289</u>	<u>816,031</u>
<i>Community environment:</i>					
Codes and Permits	200,127	-	-	-	200,127
Community Development	370,237	291,477	-	-	78,760
<i>Total community environment</i>	<u>570,364</u>	<u>291,477</u>	<u>-</u>	<u>-</u>	<u>278,887</u>
<i>Transportation:</i>					
Street Maintenance and Repair	3,106,005	-	13,410	2,434	3,090,161
<i>Total transportation</i>	<u>3,106,005</u>	<u>-</u>	<u>13,410</u>	<u>2,434</u>	<u>3,090,161</u>
<i>General government:</i>					
Legislative	7,165	-	-	-	7,165
Executive	13,686,089	3,280,190	10,330,896	-	75,003
Financial	121,880	-	-	-	121,880
Judicial	270,239	-	-	-	270,239
Law	25,415	-	-	-	25,415
Engineering	159,401	-	-	5,940	153,461
Maintenance	511,970	-	-	345,139	166,831
Sundry	82,841	-	-	-	82,841
<i>Total general government</i>	<u>14,865,000</u>	<u>3,280,190</u>	<u>10,330,896</u>	<u>351,079</u>	<u>902,835</u>
Construction in progress	37,957	-	-	37,957	-
<i>Total general fixed assets</i>	<u>\$ 29,699,982</u>	<u>\$ 4,422,925</u>	<u>\$ 11,962,514</u>	<u>\$ 739,759</u>	<u>\$ 12,574,784</u>

**City of Mansfield, Ohio**  
**General Fixed Assets Account Group**  
**Schedule of Changes in General Fixed Assets - By Function and Activity**  
**For the year ended December 31, 1999**

	1/1/99	Additions	Deletions	12/31/99
<i>Public safety:</i>				
Police	\$ 2,718,050	\$ 332,305	\$ 179,139	\$ 2,871,216
Fire	4,410,450	590,729	4,896	4,996,283
Sign and Signal	312,611	21,126	-	333,737
Communications	407,365	3,789	4,895	406,259
<i>Total public safety</i>	<u>7,848,476</u>	<u>947,949</u>	<u>188,930</u>	<u>8,607,495</u>
<i>Public health and welfare:</i>				
Litter Control	127,295	28,301	77,715	77,881
<i>Total public health and welfare</i>	<u>127,295</u>	<u>28,301</u>	<u>77,715</u>	<u>77,881</u>
<i>Leisure time activities:</i>				
Parks	2,288,538	120,278	38,740	2,370,076
Recreation	55,583	19,955	10,334	65,204
<i>Total leisure time activities</i>	<u>2,344,121</u>	<u>140,233</u>	<u>49,074</u>	<u>2,435,280</u>
<i>Community environment:</i>				
Codes and Permits	174,013	72,590	46,476	200,127
Community Development	359,205	11,032	-	370,237
<i>Total community environment</i>	<u>533,218</u>	<u>83,622</u>	<u>46,476</u>	<u>570,364</u>
<i>Transportation:</i>				
Street Maintenance and Repair	2,979,395	275,119	148,509	3,106,005
<i>Total transportation</i>	<u>2,979,395</u>	<u>275,119</u>	<u>148,509</u>	<u>3,106,005</u>
<i>General government:</i>				
Legislative	7,818	-	653	7,165
Executive	12,272,467	1,936,936	523,314	13,686,089
Financial	94,058	47,027	19,205	121,880
Judicial	432,045	37,739	199,545	270,239
Law	25,415	-	-	25,415
Engineering	123,955	780,014	744,568	159,401
Maintenance	333,597	186,016	7,643	511,970
Sundry	89,205	3,176	9,540	82,841
<i>Total general government</i>	<u>13,378,560</u>	<u>2,990,908</u>	<u>1,504,468</u>	<u>14,865,000</u>
Construction in progress	587,941	37,957	587,941	37,957
<i>Total general fixed assets</i>	<u><u>\$27,799,006</u></u>	<u><u>\$ 4,504,089</u></u>	<u><u>\$ 2,603,113</u></u>	<u><u>\$29,699,982</u></u>



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## **STATISTICAL TABLES**

*The following unaudited statistical tables reflect social and economic data, financial trends, and fiscal capacity of the City.*

**Table 1**

**CITY OF MANSFIELD, OHIO  
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
Last Ten Years (1)  
(Amounts in 000's)**

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Public Safety</i>	\$ 749	\$ 789	\$ 677	\$ 666	\$ 981	\$ 668	\$ 794	\$ 884	\$ 902	\$ 1,119
<i>Public Health and Welfare</i>	10	28	28	29	28	28	28	29	28	28
<i>Leisure Time Activities</i>	495	602	681	760	800	883	831	862	841	968
<i>Community Environment</i>	356	339	383	382	413	438	485	463	511	582
<i>General Government</i>	4,261	4,943	4,966	5,232	5,508	6,506	6,086	6,663	6,592	7,786
<i>Capital Outlay</i>	-	25	-	-	-	-	-	-	-	-
<i>Principal and Interest</i>	26	37	34	34	-	-	-	-	-	-
<i>Total</i>	<u>\$ 5,897</u>	<u>\$ 6,763</u>	<u>\$ 6,769</u>	<u>\$ 7,103</u>	<u>\$ 7,730</u>	<u>\$ 8,523</u>	<u>\$ 8,224</u>	<u>\$ 8,901</u>	<u>\$ 8,874</u>	<u>\$ 10,483</u>

(1) Includes only the General Fund

Source: City of Mansfield Finance Department

**Table 2**

**CITY OF MANSFIELD, OHIO  
GENERAL GOVERNMENTAL REVENUES BY SOURCE  
Last Ten Years (1)  
(Amounts in 000's)**

	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
<i>Property Taxes</i>	\$ 1,302	\$ 1,280	\$ 1,291	\$ 1,237	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,532	\$ 1,580	\$ 1,554
<i>Municipal Income Tax</i>	252	-	369	533	547	596	224	892	445	457
<i>Special Assessments</i>	18	5	5	5	5	8	7	12	16	13
<i>Intergovernmental</i>	2,565	3,455	2,943	3,069	3,929	3,592	3,511	3,828	4,883	4,799
<i>Charges for Services</i>	59	71	91	52	73	57	46	43	32	44
<i>Fees, Licenses and Permits</i>	219	254	267	275	349	325	362	348	415	475
<i>Interest Earnings</i>	1,439	600	665	754	820	1,190	1,099	1,085	1,151	991
<i>Fines and Forfeits</i>	938	1,051	1,344	1,506	1,665	1,672	1,494	1,520	1,588	1,495
<i>Miscellaneous</i>	76	58	44	34	55	5	35	58	43	89
<i>Total</i>	<u>\$ 6,868</u>	<u>\$ 6,774</u>	<u>\$ 7,019</u>	<u>\$ 7,465</u>	<u>\$ 8,844</u>	<u>\$ 8,846</u>	<u>\$ 8,179</u>	<u>\$ 9,318</u>	<u>\$10,153</u>	<u>\$ 9,917</u>

(1) Includes only the General Fund

Source: City of Mansfield Finance Department

**Table 3(A)**

**CITY OF MANSFIELD, OHIO  
REAL PROPERTY TAXES - BILLED AND COLLECTED  
Last Ten Years**

<u>Collection Year</u>	<u>Billed (1)</u>	<u>Collected (2)</u>	<u>% Collected</u>	<u>Delinquent</u>	
				<u>Current</u>	<u>Accumulated</u>
1990	\$ 2,848,299	\$ 2,247,121	79.0 %	\$ 292,142	\$ 306,679
1991	2,594,572	2,015,245	78.0	307,056	334,568
1992	2,354,988	2,044,610	87.0	239,135	447,864
1993	2,342,108	2,043,247	87.0	220,632	582,522
1994	2,397,775	2,147,726	90.0	243,315	714,540
1995	2,300,180	2,293,825	99.7	243,319	857,852
1996	2,257,715	2,182,732	96.7	183,992	958,854
1997	2,313,875	2,131,475	92.1	206,922	1,141,254
1998	2,337,323	2,377,330	101.7	105,217	1,101,247
1999	2,277,372	2,572,404	112.9	412,503	1,455,053

(1) "Billed" includes collections of current charges, plus current and delinquent additions less current and delinquent abatements.

(2) "Collected" includes collections of current "billed" and delinquencies.

Source: Richland County Auditor

Note: Amounts collected include state shared taxes provided to the City to offset legislatively granted property tax reductions. These amounts have been classified as intergovernmental revenues on the financial statements.

**Table 3(B)**

**CITY OF MANSFIELD, OHIO  
TANGIBLE PERSONAL PROPERTY TAXES - BILLED AND COLLECTED  
Last Ten Years**

<i>Collection Year</i>	<i>Billed</i>	<i>Collected (1)</i>	<i>% Collected</i>	<i>Delinquent</i>	
				<i>Current</i>	<i>Accumulated</i>
1990	\$ 837,789	\$ 739,323	88.0 %	\$ 45,881	\$ 103,134
1991	774,146	763,513	98.6	11,696	112,217
1992	537,134	519,052	96.6	18,081	59,032
1993	467,547	478,112	102.3	4,597	81,536
1994	444,827	445,106	100.0	9,585	77,955
1995	425,264	417,658	98.2	7,606	36,224
1996	514,259	510,123	99.2	4,403	42,085
1997	548,516	566,082	103.2	34,717	59,236
1998	558,658	534,485	95.7	36,688	48,692
1999	614,053	579,394	94.4	34,658	83,351

(1) Collected includes only those relating to current billings.

Source: Richland County Auditor

**Table 4**

**CITY OF MANSFIELD, OHIO  
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
Last Ten Years**

<i>Collection Year</i>	<i>Real Property</i>		<i>Personal Property (1)</i>	
	<i>Assessed</i>	<i>Estimated Actual</i>	<i>Assessed</i>	<i>Estimated Actual</i>
1990	\$ 320,181,660	\$ 914,813,950	\$ 109,831,172	\$ 378,728,179
1991	337,503,490	964,295,686	117,170,990	433,966,630
1992	340,008,800	971,453,714	107,688,167	398,845,062
1993	338,247,220	966,420,629	98,906,596	395,626,384
1994	388,316,800	1,109,476,571	85,498,291	341,993,164
1995	386,054,030	1,103,011,514	86,120,223	344,480,892
1996	389,147,450	1,111,849,857	87,458,330	349,833,320
1997	412,653,410	1,179,009,743	103,856,310	415,425,240
1998	418,068,420	1,194,481,200	124,742,880	498,971,520
1999	425,438,580	1,215,538,800	123,722,561	494,890,244

(1) Other than public utility.

(2) Real and tangible personal.

Source: Richland County Auditor

<i>Public Utility (2)</i>		<i>Totals</i>		<i>Assessed Value as a percent of Estimated Actual Value</i>	<i>Collection Year</i>
<i>Assessed</i>	<i>Estimated Actual</i>	<i>Assessed</i>	<i>Estimated Actual</i>		
\$36,246,000	\$103,560,000	\$466,258,832	\$1,397,102,129	33.37 %	1990
39,395,240	112,557,830	494,069,720	1,510,820,146	32.70	1991
36,549,920	104,428,343	484,246,887	1,474,727,119	32.84	1992
37,614,430	107,469,800	474,768,246	1,469,516,813	32.31	1993
39,019,940	111,485,543	512,835,031	1,562,955,278	32.81	1994
39,941,590	114,118,829	512,115,843	1,561,611,235	32.79	1995
36,865,250	105,329,286	513,471,030	1,567,012,463	32.78	1996
35,051,420	100,146,914	551,561,140	1,694,581,897	32.55	1997
34,050,070	97,285,914	576,861,370	1,790,738,634	32.21	1998
31,699,550	90,570,143	580,860,691	1,800,999,187	32.25	1999

**Table 5**

**CITY OF MANSFIELD, OHIO  
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (1)  
Last Ten Years**

<i>Collection Year</i>	<i>(3) Operating</i>	<i>Police and Fire Pension</i>	<i>Debt (2) Retirement</i>	<i>City of Mansfield</i>	<i>Richland County</i>	<i>Mansfield City School District</i>	<i>Total</i>
1990	\$ 3.00	\$ .60	\$ 2.80	\$ 6.40	\$ 8.50	\$ 47.75	\$ 69.05
1991	3.00	.60	2.60	6.20	8.50	46.65	67.55
1992	3.00	.60	2.00	5.60	8.50	49.65	69.35
1993	3.00	.60	2.00	5.60	8.50	49.65	69.35
1994	3.00	.60	2.00	5.60	8.50	59.75	79.45
1995	3.00	.60	1.80	5.40	8.50	59.95	79.25
1996	3.00	.60	1.70	5.30	11.00	60.15	81.75
1997	3.00	.60	1.70	5.17	11.00	59.35	80.82
1998	3.00	.60	1.50	5.10	11.00	59.05	80.25
1999	3.00	.60	1.50	5.10	9.00	66.15	85.35

(1) The above are the rates for recent years at which the City and the overlapping taxing subdivisions levied ad valorem property taxes in that area of the City having the highest overlapping tax rate.

(2) The voted tax levies for "Debt Retirement" continue for the life of the bonds authorized by the electors, in annual amounts sufficient to pay debt service on those bonds as they become due.

(3) Includes Mansfield Twp portion.

All tax rates are stated in dollars per \$1,000 of assessed valuation.

Source: Richland County Auditor

**TABLE 6**

**CITY OF MANSFIELD, OHIO  
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS  
Last Ten Years**

<i>Collection Year</i>	<i>Billed</i>	<i>Collected (1)</i>	<i>Percent Collected</i>	<i>Accumulated Delinquent</i>
1990	\$ 153,905	\$ 166,612	108 %	\$ 343,766
1991	154,462	138,823	89	397,853
1992	142,930	144,085	101	399,761
1993	112,194	103,153	92	435,274
1994	118,472	103,458	87	450,288
1995	115,151	109,824	95	455,615
1996	97,519	94,942	97	458,192
1997	101,770	88,486	87	471,476
1998	148,265	98,550	66	521,218
1999	80,410	65,350	81	536,278

*(1) Collected includes collections of current "billed" and delinquencies.*

*Source: Richland County Auditor*

**TABLE 7**

**CITY OF MANSFIELD, OHIO**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE**  
**AND NET BONDED DEBT PER CAPITA**  
**Last Ten Years**  
**(Amounts in 000's)**

<i>Year</i>	<i>Population (1)</i>	<i>Assessed Value (3)</i>	<i>Gross General Bonded Debt (2,4)</i>	<i>Less Debt Service Fund Balance (4)</i>
1990	50,627	\$ 466,259	\$ 12,575	\$ 1,106
1991	50,627	494,070	11,660	1,147
1992	50,627	484,247	13,313	1,281
1993	50,627	474,768	15,270	1,253
1994	50,627	512,835	13,760	1,699
1995	50,627	512,116	12,560	2,018
1996	50,627	513,471	11,405	2,226
1997	50,627	551,561	10,295	2,369
1998	50,627	576,861	9,230	2,497
1999	50,627	580,860	8,030	1,938

(1) Source: U.S. Bureau of Census.

(2) Includes general obligation bonds supported by enterprise activities because they are backed by the full faith and credit of the City.

(3) Source: Richland County Auditor

(4) Source: City of Mansfield Finance Department

<i>Less Debt Payable From Enterprise Revenues</i>	<i>Less Debt Payable From Municipal Income Taxes</i>	<i>Net General Bonded Debt</i>	<i>Ratio of Net General Bonded Debt to Assessed Value</i>	<i>Per Capita Net General Bonded Debt</i>
<u>\$ 2,600</u>	<u>\$ -</u>	<u>\$ 8,869</u>	<u>\$ 1.90</u>	<u>\$ 17.52</u>
2,390	-	8,123	1.64	16.04
4,648	-	7,384	1.52	14.58
7,325	-	6,692	1.41	13.22
6,580	-	5,481	1.07	10.83
6,110	-	4,432	.87	8.75
5,710	-	3,469	.68	6.85
5,300	-	2,626	.48	5.19
5,287	-	1,446	.25	2.85
4,893	-	1,199	.21	2.37

**TABLE 8 (A)**

**CITY OF MANSFIELD, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
UNVOTED DEBT LIMIT ( 5 1/2% )  
At December 31, 1999**

<i>Total Assessed Property Value</i>		\$580,860,691
		<hr style="border-top: 3px double #000;"/>
<i>Unvoted Debt Limit 5 1/2% of Assessed Valuation</i>		\$ 31,947,338
<i>Total Unvoted Debt Outstanding at December 31, 1999</i>	\$ 5,026,687	
<i>Less: Exempted Debt</i>		
<i>Unvoted General Obligation bonds to be paid from Water and Sewer system revenues</i>	(4,585,000)	
<i>Unvoted General Obligation bonds issued in anticipation of the collection of Special Assessments</i>	(101,687)	
		<hr style="border-top: 1px solid #000;"/>
<i>Total</i>	\$ 340,000	
<i>Less: Debt Service Fund Balance</i>	(1,938,103)	
		<hr style="border-top: 1px solid #000;"/>
<i>Net Subject to 5 1/2% limit</i>		-
		<hr style="border-top: 1px solid #000;"/>
<i>Total Legal Unvoted Debt Margin</i>		\$ 31,947,338
		<hr style="border-top: 3px double #000;"/>

*Source: City of Mansfield Finance Department*

**TABLE 8 (B)**

**CITY OF MANSFIELD, OHIO  
COMPUTATION OF LEGAL DEBT MARGIN  
VOTED AND UNVOTED DEBT LIMIT ( 10 1/2% )  
At December 31, 1999**

<i>Total Assessed Property Value</i>		\$580,860,691
		<hr/> <hr/>
<i>Voted and Unvoted Debt Limit 10 1/2% of Assessed Valuation</i>		\$ 60,990,373
<i>Total Voted and Unvoted Debt outstanding at December 31, 1999</i>	\$ 8,131,687	
<i>Less: Exempted Debt</i>		
<i>Unvoted General Obligation bonds to be paid from Water and Sewer system revenues</i>	(4,585,000)	
<i>Unvoted General Obligation bonds issued in anticipation of the collection of Special Assessments</i>	(101,687)	
	<hr/>	
<i>Total</i>	\$ 3,445,000	
<i>Less: Debt Service Fund Balance</i>	(1,938,103)	
	<hr/>	
<i>Net Subject to 10 1/2% limit</i>		1,506,897
		<hr/> <hr/>
<i>Total Legal Voted and Unvoted Debt Margin</i>		\$ 59,483,476
		<hr/> <hr/>

*Source: City of Mansfield Finance Department*

**TABLE 9**

**CITY OF MANSFIELD, OHIO  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
December 31, 1999**

<i>Political Subdivision</i>	<i>Amount of Debt</i>	<i>Percent Applicable to City (3)</i>	<i>City's Share</i>
<i>City of Mansfield</i>	\$ 1,446,000 (1)	100.00 %	\$ 1,446,000
<i>Richland County</i>	14,990,000 (2)	34.61	5,188,039
<i>Lexington Local School District</i>	150,000 (2)	12.95	19,425
<i>Mansfield-Richland County Library</i>	2,585,000 (4)	39.95	1,032,708
<i>Mansfield City School District</i>	875,000 (2)	72.09	630,788
 <i>Totals</i>	 \$ 20,046,000		 \$ 8,316,960

(1) Source: City of Mansfield Finance Department. Amount of debt was derived by taking gross general bonded debt and subtracting debt payable from enterprise revenues and amounts available in the General Obligation Debt Service Fund.

(2) Source: Richland County Auditor. Amount of debt does not include any balances in debt service funds of the City.

(3) Calculated by total valuation in respective taxing districts compared to total City valuation.

(4) Source: Mansfield-Richland County Library

**Table 10**

**CITY OF MANSFIELD, OHIO  
 RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
 GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES (1)  
 Last Ten Years**

<i>Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Total General Expenditures</i>	<i>Ratio of Debt Service to Total General Expenditures</i>
1990	\$ 730,000	\$ 675,076	\$ 1,405,076	\$ 5,896,750	23.8 %
1991	705,000	640,463	1,345,463	6,762,659	19.9
1992	690,000	594,776	1,284,776	6,769,350	18.9
1993	710,000	555,151	1,265,151	7,102,897	17.8
1994	720,000	513,339	1,233,339	7,729,715	15.9
1995	730,000	470,150	1,200,150	8,522,943	14.1
1996	745,000	425,525	1,170,525	8,224,979	14.2
1997	765,000	379,085	1,144,085	8,900,721	12.9
1998	525,000	194,765	719,765	8,873,861	8.1 (2)
1999	855,000	187,970	1,042,970	10,482,912	9.9

(1) General bonded debt expenditures in this table refers only to principal and interest for general obligation debt paid from debt service fund and not general obligation debt paid from special assessments or enterprise funds.

(2) The principal and interest for general obligation debt paid from the debt service fund is lower because 1987 Sewer Treatment Plant Improvement bonds were retired as of November 1998.

Source: City of Mansfield Finance Department

**Table 11**

**CITY OF MANSFIELD, OHIO  
GENERAL OBLIGATION AND REVENUE BOND COVERAGE  
WATER AND SEWER BONDS  
Last Ten Years**

Year	Operating Revenue	Direct Operating Expenses	Net Revenue Available For Debt Service	Debt Service Requirements (1)			Coverage
				Principal	Interest	Total	
<i>Water</i>							
1990	\$3,342,782	\$ 2,934,464	\$ 408,318	\$ 290,000	\$ 61,725	\$ 351,725	1.16
1991	2,875,601	2,972,705	(97,104)	290,000	46,613	336,613	-
1992	2,923,775	3,308,861	(385,086)	80,000	31,500	111,500	-
1993	3,708,161	3,728,025	(19,864)	110,000	222,939	332,939	-
1994	4,197,367	3,123,984	1,073,383	260,000	326,838	586,838	1.82
1995	4,730,146	4,264,281	465,865	265,000	316,273	581,273	.80
1996	5,335,803	4,047,749	1,288,054	245,000	304,798	549,798	2.34
1997	5,584,303	4,691,555	892,748	255,000	294,385	549,385	1.63
1998	5,795,163	4,149,921	1,645,242	240,000	283,098	523,098	3.14
1999	6,071,535	4,889,865	1,181,670	250,000	272,340	522,340	2.26
<i>Sewer</i>							
1990	4,906,455	3,637,638	1,268,817	210,000	113,075	323,075	3.92
1991	4,838,132	3,454,733	1,383,399	210,000	100,713	310,713	4.45
1992	4,834,019	3,360,359	1,473,660	210,000	88,350	298,350	4.94
1993	4,957,175	3,944,523	1,012,652	210,000	75,988	285,988	3.54
1994	4,768,715	4,705,399	63,316	205,000	61,625	266,625	.23
1995	4,752,243	4,538,698	213,545	205,000	51,531	256,531	.83
1996	4,814,818	4,788,439	26,379	155,000	39,438	194,438	.14
1997	4,929,424	4,567,078	362,346	155,000	30,719	185,719	1.95
1998	5,440,364	4,931,726	508,638	130,000	22,000	152,000	3.35
1999	5,178,065	4,356,216	821,849	95,000	14,594	109,594	7.50

(1) Current year only.

Source: City of Mansfield Finance Department

**Table 12**

**CITY OF MANSFIELD, OHIO  
DEMOGRAPHIC STATISTICS  
December 31, 1999**

*Population*

<i>Year</i>	<i>City of Mansfield</i>	<i>Richland County/MSA</i>	<i>1990 Median Age</i>
1940	37,154	73,853	Mansfield 33.4
1950	43,564	91,305	Richland 34.3
1960	47,325	117,761	Ohio 33.3
1970	55,047	129,997	
1980	53,927	131,205	
1990	50,627	126,137	

Sources: U.S. Bureau of Census

<i>Housing and Income Statistics</i>	<i>City of Mansfield</i>	<i>Richland County</i>	<i>State of Ohio</i>
<i>Total Housing Units</i>	22,469	50,360	4,371,945
<i>Total year-round occupied units (year-round)</i>	20,197	47,573	4,087,546
<i>Owner occupied (Percent of total year round)</i>	58%	70.8%	67.5%
<i>Median Value/Owner occupied homes</i>	\$ 42,300	\$ 52,200	\$ 63,500

*Per Capita Income*

1979	\$ 6,536	\$ 6,803	\$ 7,284
1981	7,770	7,997	8,489
1983	8,253	8,660	9,097
1985	9,814	9,924	10,371
1987	10,635	10,771	11,323
1989	11,774	12,514	13,461

*continued*

Source: Ohio Department of Development - 1990 Statistics

Table 12

**CITY OF MANSFIELD, OHIO**  
**DEMOGRAPHIC STATISTICS**  
*(continued)*  
**December 31, 1999**

*Employment*

<i>Year</i>	<i>Unemployment Rates</i>		
	<i>City of Mansfield</i>	<i>State of Ohio</i>	<i>United States</i>
1981	11.1%	9.6%	7.6%
1982	14.5	12.5	9.7
1983	12.2	12.2	9.6
1984	10.0	9.4	7.5
1985	10.3	8.3	6.9
1986	9.9	7.3	6.6
1987	7.0	6.1	5.4
1988	6.8	5.4	5.0
1989	7.5	4.9	5.1
1990	8.4	5.6	5.5
1991	10.7	6.4	6.7
1992	10.6	7.2	7.4
1993	9.7	6.5	6.8
1994	8.7	4.2	6.4
1995	7.5	4.9	5.2
1996	7.7	4.8	5.0
1997	7.4	4.5	4.7
1998	5.9	4.4	4.3
1999	8.7	4.2	4.1

Source: Ohio Bureau of Employment Services

**Table 13**

**CITY OF MANSFIELD, OHIO  
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS  
Last Ten Years**

Year	Commercial Construction		Residential Construction		Bank (1,2) Deposits	Assessed Property Value (3)		
	Number of units	Value	Number of units	Value		Commercial/Industrial	Residential/Agriculture	Nontaxable
1990	233	\$ 9,995,554	188	\$ 3,526,141	\$ 646,561	\$ 128,753,890	\$ 191,427,770	\$ 63,526,840
1991	162	8,145,954	185	4,575,455	660,392	131,385,040	206,118,450	63,793,570
1992	130	7,710,350	155	4,943,966	662,835	131,996,560	208,012,240	64,549,020
1993	119	9,476,888	194	6,637,007	648,165	148,009,540	240,307,260	114,860,450 (4)
1994	144	19,728,346	220	7,516,730	664,814	144,812,940	241,163,640	114,860,450
1995	110	17,229,910	193	6,047,133	882,161	145,697,990	243,449,460	117,278,470
1996	81	14,069,914	191	7,471,295	1,013,018	145,934,840	266,718,970	121,622,070
1997	129	27,117,882	200	6,651,672	685,174	148,358,570	269,709,850	126,303,570
1998	123	26,720,533	211	7,956,786	746,517	147,651,220	271,851,010	128,364,160
1999	392	43,048,998	186	6,840,548	774,137	166,140,150	346,725,290	149,263,330

(1) Figures reflect totals for Richland County

(2) Source for bank deposits: Department of Data Services, Federal Reserve Bank of Cleveland, amounts in thousands.

(3) Source: Richland County Auditor

(4) Increase due to increased tax abatement program by City.

**Table 14**

**CITY OF MANSFIELD, OHIO  
REAL AND TANGIBLE PERSONAL PROPERTY  
PRINCIPAL TAXPAYERS - 1999**

*Real: Excluding Public Utility*

<i>Name of Taxpayer</i>	<i>Nature of Business</i>	<i>Assessed Valuation</i>	<i>Percentage of Total Assessed Valuation</i>
<i>Armco Incorporation</i>	<i>Steel and Steel Products</i>	\$ 6,887,660	1.34 %
<i>Mansfield Square</i>	<i>Shopping Center</i>	3,432,820	.67
<i>Gorman Rupp Company</i>	<i>Pumps and Pumping Units</i>	2,556,820	.50
<i>Therrn-O-Disc</i>	<i>Thermostats</i>	2,110,800	.41
<i>Newman Technology</i>	<i>Manufacturing</i>	1,994,180	.39
<i>Jay Plastics</i>	<i>Manufacturing</i>	1,855,170	.36
<i>Skilken, Morris B.</i>	<i>Shopping Centers</i>	1,412,800	.28
<i>Mansfield Motel</i>	<i>Motel</i>	1,386,490	.27
<i>Richland Bank</i>	<i>Bank</i>	1,107,380	.22
<i>Lumbermans</i>	<i>Insurance</i>	867,390	.17
<b>Totals</b>		<b>\$ 23,611,510</b>	<b>4.61 %</b>

*Tangible Personal: Excluding Public Utility*

<i>Name of Taxpayer</i>	<i>Nature of Business</i>	<i>Assessed Valuation</i>	<i>Percentage of Total Assessed Valuation</i>
<i>Armco Incorporation</i>	<i>Steel and Steel Products</i>	\$ 12,521,620	10.12 %
<i>Gorman Rupp Company</i>	<i>Pumps and Pumping Units</i>	11,062,620	8.94
<i>Newman Technology</i>	<i>Manufacturing</i>	9,562,150	7.73
<i>Therrn-O-Disc</i>	<i>Thermostats</i>	6,006,650	4.85
<i>Jay Plastics</i>	<i>Manufacturing</i>	6,000,610	4.85
<i>Shiloh Corporation</i>	<i>Tool &amp; Die</i>	4,839,320	3.91
<i>Ideal Electric</i>	<i>Electric Motors, Generators</i>	2,987,310	2.41
<i>Time Warner</i>	<i>Cable Company</i>	2,423,550	1.96
<i>Gwen Industries</i>	<i>Manufacturing</i>	2,223,010	1.80
<i>Mansfield Foundry</i>	<i>Manufacturing</i>	2,090,840	1.69
<b>Totals</b>		<b>\$ 59,717,680</b>	<b>48.26 %</b>

*Public Utility*

<i>Name of Taxpayer</i>	<i>Nature of Utility</i>	<i>Assessed Valuation</i>	<i>Percentage of Total Assessed Valuation</i>
<i>Sprint</i>	<i>Telephone</i>	\$ 12,281,950	38.11 %
<i>Ohio Edison</i>	<i>Electric</i>	10,739,100	33.32
<i>Columbia Gas Company</i>	<i>Natural Gas</i>	7,198,660	22.34
<i>Consolidated Rail</i>	<i>Railway</i>	1,045,800	3.24
<b>Totals</b>		<b>\$ 31,265,510</b>	<b>97.01 %</b>

Source: Richland County Auditor

**Table 15**

**CITY OF MANSFIELD, OHIO  
MISCELLANEOUS STATISTICS  
DECEMBER 31, 1999**

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<i>Date of incorporation</i>	1857
<i>Form of government</i>	Council/Mayor
<i>Area</i>	29.02 square miles
<i>Miles of streets</i>	295
<i>Fire Protection:</i>	
<i>Number of stations</i>	5
<i>Number of sworn firemen</i>	105
<i>Police Protection:</i>	
<i>Number of stations</i>	1
<i>Number of sworn policemen</i>	99
<i>Municipal Water Department:</i>	
<i>Number of customers</i>	19,654
<i>Average daily consumption</i>	9,610,000 gallons
<i>Miles of water mains</i>	250
<i>Municipal Sewage System:</i>	
<i>Miles of sanitary sewer</i>	200
<i>Mansfield Parks System:</i>	
<i>Number of parks</i>	32
<i>Area</i>	430 acres
<i>Transportation:</i>	
<i>Air</i>	
<i>Number of airports</i>	1
<i>Land</i>	
<i>Number of trucking firms</i>	26
<i>Interstate bus lines</i>	1
<i>Local bus lines</i>	1
<i>Rail</i>	
<i>Number of railroad systems</i>	2
<i>Education:</i>	
<i>Ohio State University - Mansfield Branch</i>	1,573 students
<i>North Central State College</i>	2,853 students

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140  
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800-282-0370  
Facsimile 614-466-4490

**CITY OF MANSFIELD**

**RICHLAND COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 15, 2000**