



**CITY OF MANSFIELD
RICHLAND COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF MANSFIELD
RICHLAND COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

**REPORT OF INDEPENDENT ACCOUNTANTS 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, 2000, and have issued our report thereon dated June 15, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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 15, 2001.

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 15, 2001.

City of Mansfield
Richland County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

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

Jim Petro
Auditor of State

June 15, 2001



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Facsimile 330-471-0001
www.auditor.state.oh.us

**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, 2000. The City's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000.

Internal Control Over Compliance

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

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

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 2000, and have issued our report thereon dated June 15, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

Jim Petro
Auditor of State

June 15, 2001

CITY OF MANSFIELD
RICHLAND COUNTY

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Grant/ Project Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<i>Direct:</i>					
Community Development Block Grants/Entitlement Grants	14.218		CB-91-MC-39-0017	\$211	\$211
			CB-96-MC-39-0017	30,010	30,010
			CB-97-MC-39-0017	255,156	250,627
			CB-98-MC-39-0017	203,876	177,047
			CB-99-MC-39-0017	836,065	304,165
			CB-00-MC-39-0017	385,936	171,744
Total Community Development Block Grants/Entitlement Grants				<u>1,711,254</u>	<u>933,804</u>
HOME Investment Partnerships Program	14.239		M-94-MC-39-0221	6,228	6,228
			M-97-MC-39-0221	27,212	27,212
			M-98-MC-39-0221	103,085	74,997
			M-99-MC-39-0221	11,762	11,762
Total HOME Investment Partnerships Program				<u>136,525</u>	<u>120,199</u>
Total U.S. Department of Housing and Urban Development				1,847,779	1,054,003
<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	Not Available	10,000	
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<i>Direct:</i>					
Local Law Enforcement Block Grants Program	16.592		98LBVX2213		183,290
			99LBVX2213	185,591	7,444
Total Local Law Enforcement Block Grants Program				<u>185,591</u>	<u>190,734</u>
Bulletproof Vest Partnership Program	16.607		99003601	34,773	659
Public Safety Partnerships and Community Policing Grants	16.710		Not Available	2,941	
<i>Passed through the Ohio Bureau of Criminal Identification & Investigation, Office of the Attorney General:</i>					
Justice Research, Development, and Evaluation Project Grants	16.560	Not Available	Not Available	2,152	602
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance	16.575	Not Available	99-VADSCE019	24,805	24,805
			2000-VADSCE019	21,869	18,258
			2001-VADSCE019	7,213	7,213
Total Crime Victim Assistance				<u>53,887</u>	<u>50,276</u>
<i>Passed through the Office of Criminal Justice Services:</i>					
Byrne Formula Grant Program	16.579	Not Available	98-DG-A01-7008	62,082	11,273
			99-DG-A01-7008	196,875	187,277
			00-DG-A01-7008		44,009
			97-DG-B02-7044		1,056
			98-DG-B02-7044		3,160
			99-DG-B02-7044	20,000	20,044
Total Byrne Formula Grant Program				<u>278,957</u>	<u>266,819</u>
Violence Against Women Formula Grants	16.588	Not Available	99-WF-VA2-8124	29,307	24,430
Total U.S. Department of Justice				587,608	533,520

**CITY OF MANSFIELD
RICHLAND COUNTY**

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

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Grant/ Project Number	Receipts	Expenditures
U.S. DEPARTMENT OF LABOR					
<i>Passed through the Ohio Bureau of Employment Services:</i>					
<i>Passed through Delaware-Morrow-Ashland-Richland-Crawford-Knox Consortium:</i>					
Job Training Partnership Act	17.250	Not Available	IIB(5-99-14-00-01) IIC(Y-98-14-00-01) IIC(Y-99-14-00-01)	55,031 361 143,570 <u>198,962</u>	 <u>116,226</u> <u>116,226</u>
<i>Passed through the Ohio Department of Jobs & Family Services:</i>					
<i>Passed through the Richland County Department of Jobs & Family Services:</i>					
<i>Passed through Delaware-Morrow-Ashland-Richland-Crawford-Knox Consortium:</i>					
Workforce Investment Act	17.255	Not Available	Not Available	490,122	548,248
<i>Passed through the Ohio Department of Education:</i>					
<i>Passed through Delaware-Morrow-Ashland-Richland-Crawford-Knox Consortium:</i>					
Job Training Partnership Act	17.250	Not Available	IIA 8%(4-98-14-00-01) IIA 8%(4-99-14-00-01)	1,820 11,015 <u>12,835</u>	 <u>10,967</u> <u>10,967</u>
Total U.S. Department of Labor				701,919	675,441
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Direct:</i>					
Airport Improvement Project	20.106		98-1-3-39-0049-15-98	510,224	466,229
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Passed through the Ohio Department of Health:</i>					
<i>Passed through the Richland County Family First Council:</i>					
Family Preservation and Support Services	93.556	Not Available	Not Available	<u>8,361</u>	<u>8,361</u>
Total				<u><u>\$3,665,891</u></u>	<u><u>\$2,737,554</u></u>

The Notes to the Schedule of Receipts and Expenditures of Federal Awards are 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, 2000**

NOTE A — SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the City's federal award 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 PROGRAM

The City has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households and to eligible persons and to rehabilitate homes. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the City. 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, 2000, the gross amount of loans outstanding were \$1,837,063 in Community Development Block Grant Loans; \$659,100 in Economic Development Loans; \$21,382 in Urban Development Action Grant Loans; and \$373,831 in Industrial Development Loans. Delinquent amounts due are \$66,020. During 2000, the City forgave \$175,416 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. The expenditure of non-Federal matching funds is not included on the Schedule.

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**CITY OF MANSFIELD
RICHLAND COUNTY**

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

DECEMBER 31, 2000

1. SUMMARY OF AUDITOR'S RESULTS
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(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	CFDA #14.218 - Community Development Block Grants/Entitlement Grants CFDA #16.592 - Local Law Enforcement Block Grants Program CFDA #17.255 - Workforce Investment Act CFDA #20.106 - Airport Improvement Project
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	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

None

**CITY OF MANSFIELD
RICHLAND COUNTY**

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

DECEMBER 31, 2000

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
1999-20570-001	Insufficient In-Kind Matching	No	Finding No longer valid; No In-kind Reports received in 2000; Will correct when in-kind reporting resumes.
1999-20570-002	Subrecipient did not have a Single Audit performed	Yes	Single Audit for December 31, 1999 and December 31, 1998 issued on January 29, 2001.
1999-20570-003	Subrecipient was not properly monitored by the City	No	Finding No Longer Valid; The City received no HOME Grant funds during 2000 for CCEDC. The grant agreement was modified in 2001 to correct the findings.
1999-20570-004	Payment was not made directly to subrecipient's vendors	No	Not corrected; Although no moneys were paid from the HOME Grant to CCEDC in 2000, the grant agreement was modified in 2001 for the moneys to be paid directly to CCEDC for the payment of their vendors.
1999-20570-005	Payment was not made directly to subrecipient's vendors.	No	Not corrected; the grant agreement was modified in 2001 for the moneys to be paid directly to CCEDC for the payment of their vendors.

City of Mansfield, Ohio



**Comprehensive Annual Financial Report
For The Year Ended December 31, 2000**

*City of Mansfield, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000*

*Prepared By
Department of Finance*

*Sandra L. Converse
Director of Finance*

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INTRODUCTORY SECTION

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**CITY OF MANSFIELD, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2000**

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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 15, 2001

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, 2000. 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. It has a population of 49,346 and is the county seat. 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 2000 to development possibilities. In 2000, assistance in the form of enterprise zone tax abatements were granted to thirteen companies as incentive for investment in new facilities, expansion of existing facilities, new

equipment, and inventories. Investment in these projects is estimated to be in excess of \$18,000,000. The project companies will retain 1,143 existing jobs and will create an estimated 125 new jobs.

The City of Mansfield will also continue to be aggressive in the future by continuing to administer a revolving loan program. During 2000, the City provided assistance to eight companies in the form of revolving loan agreements which totaled \$445,000. These loans leveraged approximately \$9,370,000 in additional investment in the projects, creating 76 new jobs and retaining 117 jobs.

The Gorman Rupp Company completed the first phase of their new facility in May 2000. The new facility has enabled them to consolidate departments from three existing facilities under one roof. The start date of Phase II of this project is expected to be announced in early 2001.

The City of Mansfield continues the expansion of its industrial park area near the airport. The second phase of infrastructure construction was entered into in 2000 with the completion of this phase scheduled for 2001. The engineering and architectural plans have been complete for the new fire station to be located near the industrial park. The construction date has not yet been announced.

Plans continue for the construction of a Justice Center. The projected start date is early 2002. Total project cost is estimated to be \$8 to \$11 million. It will house the Municipal Court, Clerk of Court, and Law Director on the top level and parking at the lower level of the building will accommodate 60 parking spaces.

MAJOR INITIATIVES

The City has been approved for a U.S. EPA Brownfield Assessment Pilot Grant. The grant will enable us to begin environmental assessment of three suspected brownfield sites for the purpose of determining if environmental hazards exist on the sites, and to develop remediation plans should they be needed.

FINANCIAL INFORMATION

Accounting System and Internal Controls

The City's records are maintained on a budgetary basis during the year for all fund types. After closing the year, adjusting entries are prepared for the various funds to convert the budget 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 \$43,317,875 for the year ended December 31, 2000. The amount of revenues from various sources and a comparison with last year's amounts are shown on the following table:

REVENUE SOURCE	1999	2000	INCREASE (DECREASE)	PERCENT CHANGE
Property taxes	\$ 2,641,204	\$ 2,866,596	\$ 225,392	8.5%
Municipal income tax	21,275,688	21,783,372	507,684	2.4
Special assessments	53,156	53,674	518	1.0
Intergovernmental	11,573,740	13,116,575	1,542,835	13.3
Charges for services	534,367	627,522	93,155	17.4
Fees, licenses, and permits	559,211	519,978	(39,233)	(7.0)
Interest earnings	1,141,062	2,135,347	994,285	87.1
Fines and forfeits	1,834,674	1,868,126	33,452	1.8
Miscellaneous	238,586	346,685	108,099	45.3
Total Revenues	\$39,851,688	\$43,317,875	\$ 3,466,187	8.7 %

Intergovernmental increased in 2000 by 13.3 percent. The General fund had an increase in estate tax in 2000. Also, more grant revenue was received in the Special Revenue funds.

Charges for services increased by 17.4 percent in 2000. The Neighborhood Youth Corp fund had an increase in contracts with the Mansfield City School system in 2000.

Interest earnings increased in 2000 by 87.1 percent. The interest revenue in the General Fund increased because of the fair market value adjustment to investments, the increase in interest rates, and the investing of new anticipation notes received in 2000.

Miscellaneous increased in 2000 by 45.3 percent. The Industrial Development had a one time receipt in 2000 for the U.S. EPA Brownfield Assessment project.

Expenditures for governmental fund operations totaled \$41,884,043 for the year ended December 31, 2000. Comparison of the 1999 and 2000 expenditures for various functions are shown on the following table:

FUNCTION	1999	2000	INCREASE (DECREASE)	PERCENT CHANGE
Public Safety	\$18,013,749	\$18,337,026	\$ 323,277	1.8%
Public Health\Welfare	112,433	113,490	1,057	0.9
Leisure Time Activities	1,047,603	1,064,061	16,458	1.6
Community Environment	2,077,738	1,894,501	(183,237)	(8.8)
Transportation	3,819,723	4,209,468	389,745	10.2
General Government	9,603,203	9,481,164	(122,039)	(1.2)
Capital Outlay	4,881,416	5,691,250	809,834	16.6
Debt Principal	885,000	750,000	(135,000)	(15.3)
Debt Interest	244,699	343,083	98,384	40.2
Total Expenditures	\$40,685,564	\$41,884,043	\$ 1,198,479	2.9%

Transportation expenditures increased in 2000 by 10.2 percent. There was an increase in the Street Construction Maintenance and Repair fund due to more equipment was purchased in 2000.

Capital outlay expenditures increased by 16.6 percent in 2000. The Grant fund had increased activity from an Airport Improvement Grant for a rehabilitation project at the airport.

Debt principal expenditures decreased in 2000 by 15.3 percent. The decrease in activity is per the normal payments on the debt schedule.

Debt interest expenditures increased in 2000 by 40.2 percent. There was an increase in payments on anticipation notes in 2000.

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	\$11,342,250	\$ 6,382,818	\$ 445,118	3.9 %	6.8 %
Sewer Operating	37,835,964	36,993,751	(2,022,976)	(5.4)	(5.5)
Airport Operating	5,251,560	5,144,292	(201,931)	(3.9)	(3.9)
Parking Garage	211,843	211,843	(30,727)	(14.5)	(14.5)

The Sewer Operating fund sustained a loss during 2000; however, there were sufficient accumulated earnings to absorb the loss.

The Airport Operating fund sustained a loss in 2000; 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 1999 was maintained during 2000 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	\$ 1,343,484	\$ 1,206,388	\$ 137,096
Data Processing	519,899	498,484	21,415
Utility Collections	1,143,524	1,142,755	769
Health Insurance	3,593,605	3,501,120	92,485
OML Self Insurance	261,749	263,190	(1,441)
Workers Compensation	489,066	374,063	115,003

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

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

The 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.

Legal Debt Margin	\$71,822,130
Unvoted Debt Margin	\$37,621,116
General Obligation Bonds	\$6,955,000

At December 31, 2000, the City had a number of debt issues outstanding. These issues included \$4,155,000 of General Obligation Water System Bonds, \$75,000 of General Obligation Sewer System Bonds, \$69,200 of Special Assessment Bonds, \$175,000 of General Obligation Community Development Bonds, \$2,550,000 of Sewer System Refunding Bonds, \$10,471,332 of Long Term Notes Payable, and \$70,000 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 \$4,259,408 as of December 31, 2000. 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 2000 totaled \$2,135,347. The notes to the combined financial statements provide 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 2000 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 federally funded programs administered by the City, performed for 2000 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 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, 1999. 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 fifteen years (years ended 1985 - 1999.) 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 2000. 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
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, 1999

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



Anne Spray Kinney
President

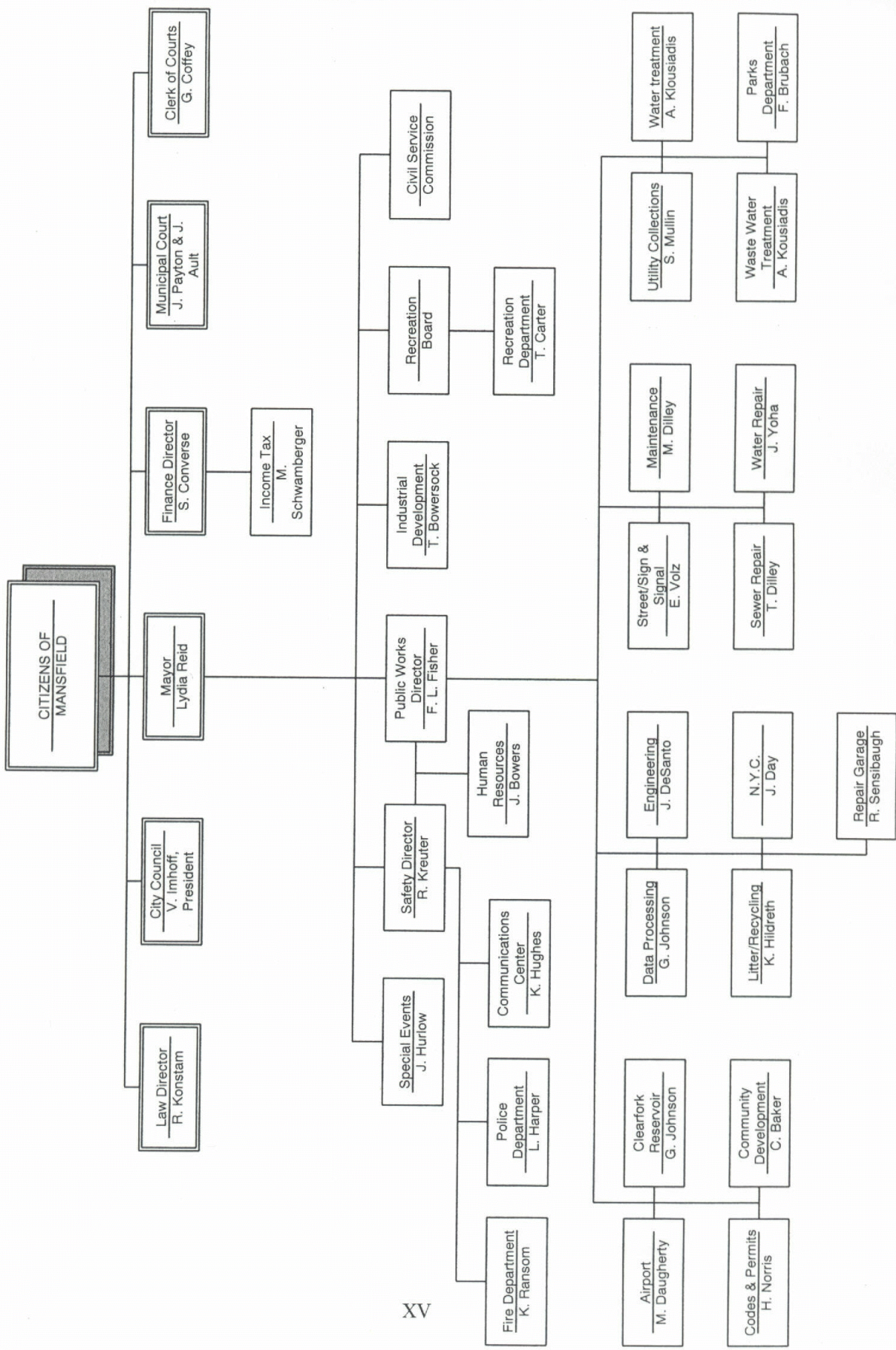
Jeffrey L. Esser
Executive Director

*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>
<i>Elected Officials</i>			
<i>Executive:</i>			
<i>Mayor</i> <i>Lydia J. Reid</i>	8	16	<i>Full Time Position</i>
<i>Director of Finance</i> <i>Sandra L. Converse</i>	8	23	<i>Full Time Position</i>
<i>Director of Law</i> <i>Robert L. Konstam</i>	11	11	<i>Full Time Position</i>
 <i>Legislative:</i>			
<i>President of Council</i> <i>Virginia M. Imhoff</i>	5	13	<i>Retired</i>
<i>Members of Council</i> <i>C. David Robinson</i>	5	13	<i>Adult Education</i>
<i>Donald R. Culliver</i>	13	13	<i>Maintenance</i>
<i>Walden A. Jefferson</i>	3	3	<i>Refractory Specialist</i>
<i>Deanna Torrance</i>	4 mo.	4 mo.	<i>Administrator</i>
<i>Gary L. Utt</i>	5	5	<i>Laborer</i>
<i>Darren B. Jackson</i>	7	7	<i>Teacher</i>
<i>Douglas P. Versaw</i>	17	17	<i>Engineer</i>
<i>Michael N. Hill</i>	5	5	<i>Data Processing</i>

	<i>Years of Incumbency</i>	<i>Total number years service with City</i>	<i>Private Vocation</i>
<i>Appointed Officials</i>			
<i>Director of Service and Safety</i> <i>Ronald S. Kreuter</i>	1	1	<i>Full Time Position</i>
<i>Public Works Director</i> <i>Francis L. Fisher</i>	21	29	<i>Full Time Position</i>
<i>Director of Community Development</i> <i>Timothy R. Bowersock</i>	2	2	<i>Full Time Position</i>
<i>Chief of Police</i> <i>Lawrence E. Harper</i>	11	52	<i>Full Time Position</i>
<i>Chief of Fire</i> <i>Keith F. Ransom</i>	3	23	<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.



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FINANCIAL SECTION

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

City of 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, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2001 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

Jim Petro
Auditor of State

June 15, 2001

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

Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
<i>Assets and other debits</i>				
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 1,668,177	\$ 5,098,581	\$ 2,936,945	\$ 8,754,825
Investments	-	-	9,200	-
Cash and cash equivalents with fiscal and escrow agent	-	12,824	-	23,828
Receivables (net of allowance for uncollectibles)				
Accounts	-	-	-	-
Accrued interest	396,685	26,968	-	-
Taxes	1,984,357	2,519,963	394,927	274,739
Loans	-	2,791,720	-	-
Special assessments	-	-	481,427	-
Due from other funds	120,881	60,457	-	6,695
Due from other governments	1,367,380	724,344	-	-
Advance to other funds	76,500	-	120,000	-
Inventory of supplies	57,721	161,659	-	22,807
Restricted assets:				
Cash and cash equivalents	-	-	-	-
Property, plant and equipment				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Equipment	-	-	-	-
Less: accumulated depreciation	-	-	-	-
Construction in progress	-	-	-	-
Net property, plant and equipment	-	-	-	-
<i>Other debits:</i>				
Amount available in debt service fund	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
Total assets and other debits	\$ 5,671,701	\$11,396,516	\$ 3,942,499	\$ 9,082,894

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$ 5,515,511	\$ 805,214	\$ 562,968	\$ -	\$ -	\$ 25,342,221
-	-	190,000	-	-	199,200
7,284	-	405,732	-	-	449,668
1,811,853	-	-	-	-	1,811,853
-	-	-	-	-	423,653
109,979	-	8,871	-	-	5,292,836
-	-	-	-	-	2,791,720
70,597	-	-	-	-	552,024
2,680	-	6,114	-	-	196,827
125,992	-	-	-	-	2,217,716
600,000	-	-	-	-	796,500
121,248	33,797	-	-	-	397,232
3,419,807	-	-	-	-	3,419,807
2,164,307	-	-	4,341,045	-	6,505,352
12,863,213	-	-	12,381,144	-	25,244,357
27,330,346	-	-	706,742	-	28,037,088
51,989,436	1,429,510	-	12,588,429	-	66,007,375
(51,792,812)	(1,087,800)	-	-	-	(52,880,612)
302,176	-	-	1,215,177	-	1,517,353
<u>42,856,666</u>	<u>341,710</u>	<u>-</u>	<u>31,232,537</u>	<u>-</u>	<u>74,430,913</u>
-	-	-	-	2,946,145	2,946,145
-	-	-	-	14,968,556	14,968,556
<u>\$ 54,641,617</u>	<u>\$ 1,180,721</u>	<u>\$ 1,173,685</u>	<u>\$ 31,232,537</u>	<u>\$17,914,701</u>	<u>\$ 136,236,871</u>

continued

City of Mansfield, Ohio
Combined Balance Sheet - All Fund Types and Account Groups
(continued)
December 31, 2000

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	\$ 177,174	\$ 246,868	\$ -	\$ 21,519
Contracts payable	594	60,230	-	227,438
Contracts payable-retained percentage	-	12,824	-	23,828
Accrued wages and benefits	114,599	459,576	-	-
Payable from restricted assets				
General obligation bonds payable	-	-	-	-
Accrued general obligation bond interest	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	572,472	1,566,954	-	-
Due to individuals	-	-	-	-
Unapportioned monies	-	-	-	-
Deferred revenue	2,369,757	1,561,120	876,354	39,791
Advance from other funds	-	796,500	-	-
General obligation bonds payable	-	-	-	-
Special assessment bonds payable	-	-	-	-
Notes payable	-	-	-	70,000
Claims and judgements payable	18,663	28,474	-	-
Compensated absences payable	46,132	109,602	-	-
Accrued police and fire pension	-	-	-	-
Obligation under capital lease	-	-	-	-
Total liabilities	3,299,391	4,842,148	876,354	382,576
<i>Equity and other credits:</i>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
<i>Retained earnings (deficit):</i>				
Reserved for replacement and improvement	-	-	-	-
Unreserved	-	-	-	-
<i>Fund balances:</i>				
Reserved for encumbrances	102,342	1,517,411	-	574,074
Reserved for advances	76,500	-	120,000	-
Reserved for inventory	57,721	161,659	-	22,807
Reserved for loans	-	2,791,720	-	-
Reserved for debt service	-	-	2,946,145	-
Unreserved and undesignated	2,135,747	2,083,578	-	8,103,437
Total equity (deficit) and other credits	2,372,310	6,554,368	3,066,145	8,700,318
Total liabilities, equity and other credits	\$ 5,671,701	\$11,396,516	\$ 3,942,499	\$ 9,082,894

See accompanying notes to the general purpose financial statements.

<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>		
\$ 323,272	\$ 63,182	\$ 5,014	\$ -	\$ -	\$ 837,029	
1,435	328	-	-	-	290,025	
7,284	-	-	-	-	43,936	
125,036	34,088	-	-	-	733,299	
320,000	-	-	-	-	320,000	
19,698	-	-	-	-	19,698	
-	-	196,827	-	-	196,827	
270,488	228,918	224,443	-	-	2,863,275	
-	-	257,797	-	-	257,797	
-	-	341,356	-	-	341,356	
94,006	-	-	-	-	4,941,028	
-	-	-	-	-	796,500	
3,910,000	-	-	-	2,725,000	6,635,000	
-	-	-	-	69,200	69,200	
258,746	-	-	-	10,212,586	10,541,332	
-	708,986	-	-	-	756,123	
578,948	219,225	-	-	3,494,890	4,448,797	
-	-	-	-	1,413,025	1,413,025	
-	125,005	-	-	-	125,005	
<u>5,908,913</u>	<u>1,379,732</u>	<u>1,025,437</u>	<u>-</u>	<u>17,914,701</u>	<u>35,629,252</u>	
-	-	-	31,232,537	-	31,232,537	
39,964,756	135,676	-	-	-	40,100,432	
3,419,807	-	-	-	-	3,419,807	
5,348,141	(334,687)	-	-	-	5,013,454	
-	-	-	-	-	2,193,827	
-	-	-	-	-	196,500	
-	-	-	-	-	242,187	
-	-	-	-	-	2,791,720	
-	-	-	-	-	2,946,145	
-	-	148,248	-	-	12,471,010	
<u>48,732,704</u>	<u>(199,011)</u>	<u>148,248</u>	<u>31,232,537</u>	<u>-</u>	<u>100,607,619</u>	
<u>\$ 54,641,617</u>	<u>\$ 1,180,721</u>	<u>\$ 1,173,685</u>	<u>\$ 31,232,537</u>	<u>\$ 17,914,701</u>	<u>\$ 136,236,871</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, 2000

	Governmental Fund Types		
	General	Special Revenue	Debt Service
<i>Revenues:</i>			
Property taxes	\$ 1,685,493	\$ 337,090	\$ 844,013
Municipal income tax	429,929	18,490,432	187,615
Special assessments	19,890	-	33,784
Intergovernmental	5,417,962	7,143,773	99,052
Charges for services	39,842	587,680	-
Fees, licenses and permits	418,814	101,164	-
Interest earnings	1,785,004	172,481	-
Fines and forfeits	1,532,682	335,444	-
Miscellaneous	82,834	263,656	195
Total revenues	11,412,450	27,431,720	1,164,659
<i>Expenditures:</i>			
<i>Current:</i>			
Public safety	1,119,904	17,217,122	-
Public health and welfare	30,113	83,377	-
Leisure time activities	1,063,884	177	-
Community environment	544,829	1,349,672	-
Transportation	-	4,209,468	-
General government	7,998,945	1,482,219	-
Capital outlay	-	541,200	-
<i>Debt service:</i>			
Principal retirement	-	-	750,000
Interest and fiscal charges	-	-	147,227
Total expenditures	10,757,675	24,883,235	897,227
Excess (deficiency) of revenues over (under) expenditures	654,775	2,548,485	267,432
<i>Other financing sources (uses):</i>			
Operating transfers in	608	546,700	-
Operating transfers out	-	(1,264,602)	-
Proceeds of notes	-	-	-
Sale of fixed assets	-	86,663	-
Total other financing sources (uses)	608	(631,239)	-
Excess of revenues and other financing sources over expenditures and other financing uses	655,383	1,917,246	267,432
Fund balances (deficit) at beginning of year	1,715,297	4,688,042	2,798,713
Increase (decrease) in reserve for inventory	1,630	(50,920)	-
Fund balances at end of year	\$ 2,372,310	\$ 6,554,368	\$ 3,066,145

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>
\$ -	\$ -	\$ 2,866,596
2,675,396	-	21,783,372
-	-	53,674
455,788	10,000	13,126,575
-	-	627,522
-	-	519,978
177,862	-	2,135,347
-	-	1,868,126
-	2,134	348,819
<u>3,309,046</u>	<u>12,134</u>	<u>43,330,009</u>
-	-	18,337,026
-	-	113,490
-	-	1,064,061
-	-	1,894,501
-	-	4,209,468
-	8,238	9,489,402
5,150,050	-	5,691,250
-	-	750,000
195,856	-	343,083
<u>5,345,906</u>	<u>8,238</u>	<u>41,892,281</u>
(2,036,860)	3,896	1,437,728
965,000	-	1,512,308
(71,807)	-	(1,336,409)
10,180,000	-	10,180,000
-	-	86,663
<u>11,073,193</u>	<u>-</u>	<u>10,442,562</u>
9,036,333	3,896	11,880,290
(329,145)	144,352	9,017,259
(6,870)	-	(56,160)
<u>\$ 8,700,318</u>	<u>\$ 148,248</u>	<u>\$ 20,841,389</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, 2000

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Property taxes	\$ 1,618,000	\$ 1,685,493	\$ 67,493
Special assessments	13,000	19,890	6,890
Intergovernmental	4,782,871	4,590,519	(192,352)
Charges for services	39,400	39,842	442
Fees, licenses and permits	456,600	417,431	(39,169)
Interest earnings	1,119,000	1,220,275	101,275
Fines and forfeits	1,475,350	1,520,792	45,442
Miscellaneous	252,600	459,842	207,242
Total revenues	9,756,821	9,954,084	197,263
<i>Expenditures:</i>			
Current:			
Public safety	1,134,777	1,062,229	72,548
Public health and welfare	30,538	30,113	425
Leisure time activities	1,113,536	1,089,568	23,968
Community environment	561,440	554,922	6,518
Transportation	-	-	-
General government	7,705,627	7,290,686	414,941
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Refunding bond issuance costs	-	-	-
Total expenditures	10,545,918	10,027,518	518,400
Deficiency of revenues under expenditures	(789,097)	(73,434)	715,663
<i>Other financing sources (uses):</i>			
Operating transfers in	1,075,879	1,075,449	(430)
Operating transfers out	(1,677,359)	(1,677,359)	-
Proceeds of notes	-	-	-
Sale of fixed assets	-	-	-
Total other financing sources (uses)	(601,480)	(601,910)	(430)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,390,577)	(675,344)	715,233
Fund balances at beginning of year as restated (Note 13)	1,522,122	1,522,122	-
Expenditures against prior year encumbrances	454,221	454,221	-
Fund balances at end of year	\$ 585,766	\$ 1,300,999	\$ 715,233

Special Revenue Funds

Debt Service Fund

Special Revenue Funds			Debt Service Fund		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 325,620	\$ 337,090	\$ 11,470	\$ 762,500	\$ 844,013	\$ 81,513
-	-	-	44,000	36,271	(7,729)
9,499,770	6,947,733	(2,552,037)	82,000	99,052	17,052
539,565	339,378	(200,187)	-	-	-
74,600	100,372	25,772	-	-	-
130,800	163,452	32,652	-	-	-
358,500	347,966	(10,534)	-	-	-
903,237	633,112	(270,125)	-	-	-
<u>11,832,092</u>	<u>8,869,103</u>	<u>(2,962,989)</u>	<u>888,500</u>	<u>979,336</u>	<u>90,836</u>
17,336,040	16,336,614	999,426	-	-	-
92,489	78,086	14,403	-	-	-
5,079	177	4,902	-	-	-
4,349,719	1,635,449	2,714,270	-	-	-
5,207,110	4,201,118	1,005,992	-	-	-
3,699,517	2,238,428	1,461,089	-	-	-
694,745	590,821	103,924	-	-	-
-	-	-	5,490,000	5,355,000	135,000
-	-	-	686,817	604,080	82,737
-	-	-	31,220	-	31,220
<u>31,384,699</u>	<u>25,080,693</u>	<u>6,304,006</u>	<u>6,208,037</u>	<u>5,959,080</u>	<u>248,957</u>
(19,552,607)	(16,211,590)	3,341,017	(5,319,537)	(4,979,744)	339,793
19,967,688	19,289,420	(678,268)	6,188,304	6,110,078	(78,226)
(4,602,072)	(4,448,529)	153,543	(2,000,000)	(120,000)	1,880,000
-	-	-	-	-	-
100,000	86,663	(13,337)	-	-	-
<u>15,465,616</u>	<u>14,927,554</u>	<u>(538,062)</u>	<u>4,188,304</u>	<u>5,990,078</u>	<u>1,801,774</u>
(4,086,991)	(1,284,036)	2,802,955	(1,131,233)	1,010,334	2,141,567
2,631,408	2,631,408	-	1,925,908	1,925,908	-
1,846,002	1,846,002	-	-	-	-
<u>\$ 390,419</u>	<u>\$ 3,193,374</u>	<u>\$ 2,802,955</u>	<u>\$ 794,675</u>	<u>\$ 2,936,242</u>	<u>\$ 2,141,567</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, 2000

Capital Projects Funds

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Property taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Intergovernmental	1,950,001	2,205,738	255,737
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Interest earnings	200,000	177,862	(22,138)
Fines and forfeits	-	-	-
Miscellaneous	-	-	-
Total revenues	2,150,001	2,383,600	233,599
<i>Expenditures:</i>			
<i>Current:</i>			
Public safety	-	-	-
Public health and welfare	-	-	-
Leisure time activities	-	-	-
Community environment	-	-	-
Transportation	-	-	-
General government	-	-	-
Capital outlay	9,554,118	5,872,229	3,681,889
<i>Debt service:</i>			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Refunding bond issuance costs	-	-	-
Total expenditures	9,554,118	5,872,229	3,681,889
Deficiency of revenues under expenditures	(7,404,117)	(3,488,629)	3,915,488
<i>Other financing sources (uses):</i>			
Operating transfers in	3,683,921	3,251,010	(432,911)
Operating transfers out	(5,390,471)	(5,378,274)	12,197
Proceeds of notes	9,250,000	9,250,000	-
Sale of fixed assets	-	-	-
Total other financing sources (uses)	7,543,450	7,122,736	(420,714)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	139,333	3,634,107	3,494,774
Fund balances at beginning of year as restated (Note 13)	3,755,084	3,755,084	-
Expenditures against prior year encumbrances	544,792	544,792	-
Fund balances at end of year	\$ 4,439,209	\$ 7,933,983	\$ 3,494,774

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, 2000

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total (Memorandum Only)</u>
<i>Operating revenues:</i>			
Charges for services	\$ 11,698,440	\$ 7,351,327	\$ 19,049,767
<i>Total operating revenues</i>	<u>11,698,440</u>	<u>7,351,327</u>	<u>19,049,767</u>
<i>Operating expenses:</i>			
Personal services	3,462,652	1,188,532	4,651,184
Fringe benefits	552,235	191,363	743,598
Materials and supplies	1,396,577	695,399	2,091,976
Utilities	793,046	44,248	837,294
Depreciation	2,596,738	109,974	2,706,712
Contractual services	4,872,899	1,507,383	6,380,282
Claims expense	-	3,247,238	3,247,238
Other operating	57,844	1,863	59,707
<i>Total operating expenses</i>	<u>13,731,991</u>	<u>6,986,000</u>	<u>20,717,991</u>
<i>Operating income (loss)</i>	<u>(2,033,551)</u>	<u>365,327</u>	<u>(1,668,224)</u>
<i>Nonoperating revenues (expenses):</i>			
Other nonoperating revenue	28,677	9,961	38,638
Municipal income tax	503,607	-	503,607
Tap and license fees	125,435	-	125,435
Interest expense and fiscal charges	(259,574)	(7,706)	(267,280)
Loss on disposal of fixed assets	(1,211)	(193)	(1,404)
<i>Total nonoperating revenues (expenses)</i>	<u>396,934</u>	<u>2,062</u>	<u>398,996</u>
<i>Net income (loss) before operating transfers</i>	<u>(1,636,617)</u>	<u>367,389</u>	<u>(1,269,228)</u>
Operating transfers in	68,120	-	68,120
Operating transfers out	(242,019)	(2,000)	(244,019)
<i>Net income (loss)</i>	<u>(1,810,516)</u>	<u>365,389</u>	<u>(1,445,127)</u>
<i>Retained earnings (deficit) at beginning of year</i>	<u>10,578,464</u>	<u>(700,076)</u>	<u>9,878,388</u>
<i>Retained earnings (deficit) at end of year</i>	<u>\$ 8,767,948</u>	<u>\$ (334,687)</u>	<u>\$ 8,433,261</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, 2000

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<i>Increase (decrease) in cash and cash equivalents</i>			
<i>Cash flows from operating activities:</i>			
<i>Cash received from customers</i>	\$ 11,861,541	\$ -	\$ 11,861,541
<i>Cash received from quasi-external operating transactions with other funds</i>	-	7,351,327	7,351,327
<i>Cash paid to employees</i>	(3,360,968)	(1,159,140)	(4,520,108)
<i>Cash paid to suppliers</i>	(7,332,325)	(2,205,320)	(9,537,645)
<i>Cash paid for claims</i>	-	(3,003,299)	(3,003,299)
<i>Other operating expenses</i>	(655,995)	(211,391)	(867,386)
<i>Cash from other sources</i>	560,989	9,961	570,950
<i>Net cash provided by operating activities</i>	<u>1,073,242</u>	<u>782,138</u>	<u>1,855,380</u>
<i>Cash flows from noncapital financing activities:</i>			
<i>Operating transfers in</i>	68,120	-	68,120
<i>Operating transfers out</i>	(242,019)	(2,000)	(244,019)
<i>Payments on advance from other funds</i>	-	(250,000)	(250,000)
<i>Receipt on advances to other funds</i>	1,720,000	-	1,720,000
<i>Net cash provided by (used for) noncapital financing activities</i>	<u>1,546,101</u>	<u>(252,000)</u>	<u>1,294,101</u>
<i>Cash flows from capital and related financing activities:</i>			
<i>Acquisition/construction of capital assets</i>	(833,184)	(55,696)	(888,880)
<i>Interest paid on general obligation debt</i>	(260,998)	-	(260,998)
<i>Principal paid on general obligation debt</i>	(355,000)	-	(355,000)
<i>Interest paid on equipment contract</i>	-	(7,706)	(7,706)
<i>Principal paid on equipment contract</i>	-	(39,873)	(39,873)
<i>Interest paid on notes</i>	(628)	-	(628)
<i>Principal paid on notes</i>	(49,263)	-	(49,263)
<i>Net cash (used for) capital and related financing activities</i>	<u>(1,499,073)</u>	<u>(103,275)</u>	<u>(1,602,348)</u>
<i>Net increase in cash and cash equivalents</i>	1,120,270	426,863	1,547,133
<i>Cash and cash equivalents at beginning of year</i>	7,822,332	378,351	8,200,683
<i>Cash and cash equivalents at end of year</i>	<u>\$ 8,942,602</u>	<u>\$ 805,214</u>	<u>\$ 9,747,816</u>

continued

City of Mansfield, Ohio
Combined Statement of Cash Flows
All Proprietary Fund Types
(continued)
For the Year Ended December 31, 2000

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>			
Operating income (loss)	\$ (2,033,551)	\$ 365,327	\$ (1,668,224)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>			
Depreciation	2,596,738	109,974	2,706,712
Other nonoperating revenue	28,677	9,961	38,638
Municipal income tax	503,607	-	503,607
Tap and license fees	125,435	-	125,435
<i>Changes in assets and liabilities:</i>			
Decrease in accounts receivable	41,786	-	41,786
(Increase) in taxes receivable	(109,979)	-	(109,979)
Decrease in special assessment receivable	7,844	-	7,844
(Increase) in due from other funds	(2,680)	-	(2,680)
Decrease in due from other governments	116,935	-	116,935
Decrease in inventory of supplies	3,954	8,631	12,585
(Decrease) in accounts payable	(135,980)	(27,289)	(163,269)
(Decrease) in contracts payable	(137,438)	(75,313)	(212,751)
Increase in accrued wages and benefits	17,389	3,226	20,615
Increase (decrease) in due to other governments	(46,255)	117,516	71,261
Increase in claims and judgements payable	-	243,939	243,939
Increase in deferred revenue	12,465	-	12,465
Increase in compensated absences payable	84,295	26,166	110,461
Total adjustments	<u>3,106,793</u>	<u>416,811</u>	<u>3,523,604</u>
Net cash provided by operating activities	<u>\$ 1,073,242</u>	<u>\$ 782,138</u>	<u>\$ 1,855,380</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 \$81,962.

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, 2000

	Enterprise Funds		
	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Charges for services	\$11,182,000	\$11,822,203	\$ 640,203
Other	210,500	182,973	(27,527)
<i>Total revenues</i>	<u>11,392,500</u>	<u>12,005,176</u>	<u>612,676</u>
<i>Expenses:</i>			
Personal services	3,411,709	3,360,968	50,741
Fringe benefits	660,821	599,632	61,189
Contractual services	6,319,116	1,702,729	4,616,387
Utilities	831,531	826,081	5,450
Materials and supplies	1,467,911	1,420,130	47,781
Other	173,702	150,470	23,232
Capital outlay	1,479,349	1,390,062	89,287
<i>Total expenses</i>	<u>14,344,139</u>	<u>9,450,072</u>	<u>4,894,067</u>
<i>Excess (deficiency) of revenues over (under) expenses</i>	<u>(2,951,639)</u>	<u>2,555,104</u>	<u>5,506,743</u>
<i>Operating transfers in</i>	2,061,182	2,136,182	75,000
<i>Operating transfers out</i>	(4,994,104)	(4,948,168)	45,936
<i>Excess (deficiency) of revenues over (under) expenses and operating transfers</i>	<u>(5,884,561)</u>	<u>(256,882)</u>	<u>5,627,679</u>
<i>Fund equity at beginning of year as restated (Note 13)</i>	5,926,617	5,926,617	-
<i>Expenses against prior year encumbrances</i>	1,825,719	1,825,719	-
<i>Fund equity at end of year</i>	<u>\$ 1,867,775</u>	<u>\$ 7,495,454</u>	<u>\$ 5,627,679</u>

See accompanying notes to the general purpose financial statements.

Internal Service Funds

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$ -	\$ -	\$ -
301,100	376,034	74,934
301,100	376,034	74,934
1,160,657	1,159,140	1,517
232,254	209,263	22,991
5,337,830	4,332,984	1,004,846
43,725	43,725	-
828,005	698,030	129,975
5,435	435	5,000
224,018	213,957	10,061
7,831,924	6,657,534	1,174,390
(7,530,824)	(6,281,500)	1,249,324
7,837,732	7,140,701	(697,031)
(685,091)	(685,091)	-
(378,183)	174,110	552,293
87,393	87,393	-
291,028	291,028	-
\$ 238	\$ 552,531	\$ 552,293

**CITY OF MANSFIELD, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2000**

**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, in 1996, and again in 2000 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.

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.

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, 2000 and delinquent property taxes, whose availability is indeterminate and which are not intended to finance 2000 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. For 2000, a budget was not legally adopted for the International Drive/Cairns Road fund. 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 2000.

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 2000.

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 2000.

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, special revenue funds, and capital projects funds. The City has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2000. 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, 2000.

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, 2000, the total restricted cash in the enterprise funds was \$3,419,807. 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 2000.

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, 2000, the total liability of the City for compensated absences was \$4,448,797 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 sworn police and fire personnel, vacation leave is accrued on January 1 of every year regardless of employee's anniversary date. Vacation time valued at \$580,640 will accrue on January 1, 2001 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, excluding firefighters, earn .05769 hours of sick leave for each non-overtime hour in active pay status. Firefighters, except the fire chief and assistant fire chiefs, earn .0769 hours of sick leave for each non-overtime hour in active pay status. The fire chief earns .05769 and the assistant fire chiefs 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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

City, employees with at least eight years of service are paid a pro-rata amount 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>	\$ 655,383	\$ 1,917,246	\$ 267,432	\$ 9,036,333
<i>Adjustments:</i>				
<i>Revenue accruals</i>	(383,525)	180,103	5,924,755	530,564
<i>Expenditure accruals</i>	(821,017)	(1,669,392)	(120,000)	(5,022,333)
<i>Encumbrances</i>	(126,185)	(1,711,993)	-	(810,457)
<i>Entity difference - Activity of unbudgeted fund</i>	-	-	-	(100,000)
<i>Debt retirement</i>	-	-	(5,061,853)	-
<i>Budget basis</i>	<u>\$ (675,344)</u>	<u>\$(1,284,036)</u>	<u>\$ 1,010,334</u>	<u>\$ 3,634,107</u>

*Net Income (Loss)/Excess (Deficiency) 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>	\$ (1,810,516)	\$ 365,389
<i>Adjustments:</i>		
<i>Revenue accruals</i>	1,717,079	155,447
<i>Expense accruals</i>	1,134,698	(94,170)
<i>Encumbrances</i>	(1,298,143)	(252,556)
<i>Budget basis</i>	<u>\$ (256,882)</u>	<u>\$ 174,110</u>

**NOTE 4
DEPOSITS AND INVESTMENTS**

Cash on Hand

At December 31, 2000, the City had \$45,544 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 was \$4,259,408 and the bank balance was \$4,681,550. Of the bank balance, \$245,077 was covered by federal depository insurance and \$3,500,000 was covered by a surety bond. \$936,473 was uninsured and uncollateralized. However, the \$936,473 was covered by collateral held by third party trustees in collateral pools securing all public funds on deposit with the specific depository institution. The \$936,473 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>	\$17,876,998	\$ -	\$18,029,144	\$18,029,144
<i>Sweep Account</i>	-	1,417,238	1,417,238	1,417,238
<i>Section 108 Repurchase Agreements</i>	-	901,444	901,444	901,444
<i>State and Local Ohio Securities</i>	9,200	-	9,200	9,200
<i>Investments in State Treasurers Investment Pool (Star Ohio)</i>			4,748,918	4,748,918
			<u>\$25,105,944</u>	<u>\$25,105,944</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:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement No. 9	\$ 29,211,696	\$ 199,200
Investments:		
U.S. Treasury/Federal Securities	(18,029,144)	18,029,144
Investment - Sweep Account	(1,417,238)	1,417,238
Section 108 Repurchase Agreements	(901,444)	901,444
Certificates of Deposit	190,000	(190,000)
State Treasurers Investment Pool	(4,748,918)	4,748,918
GASB Statement No. 3	\$ 4,304,952	\$ 25,105,944

NOTE 5 COMPLIANCE AND ACCOUNTABILITY

A. Fund Deficits

Fund balances/retained earnings at December 31, 2000 included the following individual fund deficits which arose as a result of recognition of expenditures on modified accrual and accrual basis of accounting.

Special Revenue Funds

Police and Fire	\$ 322,849
Grant Fund	50,946

Enterprise Funds

Airport Operating	2,035,982
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Internal Service Funds

Data Processing	3,129
Health Insurance	650,838
OML Self Insurance	1,441

NOTE 5: COMPLIANCE AND ACCOUNTABILITY (continued)

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 2000.

**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 2000 are levied after October 1, 1999 on the assessed value listed as of January 1, 1999, 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. 2000 real property taxes are collected in and intended to finance 2001. 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 2000 became a lien December 31, 1999, were levied after October 1, 1998, and were collected in 2000 with real property taxes. 2000 tangible personal property taxes were levied on or after October 1, 1999 on the value listed as of December 31, 1999. Tangible personal property assessments are 25% of true value. The assessed value upon which the 2000 taxes were collected was \$684,020,288. The full tax rate for all City operations for the fiscal year ended December 31, 2000 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, 2000. 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 2000 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, 2000, the City had accrued \$1,647,922 of income taxes receivable from employer withheld income taxes to be remitted within 31 days of year end and \$279,099 from payment plans for delinquent income taxes. The income taxes receivable was divided between the Police and Fire fund, the Street Resurfacing fund, and the Airport Operating fund.

**NOTE 8
RECEIVABLES**

Receivables at December 31, 2000 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 \$447,465 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	\$ 3,748,422	\$ -	\$ 3,748,422
Special Revenue	6,163,077	100,082	6,062,995
Debt Service	876,354	-	876,354
Capital Projects	274,739	-	274,739
Enterprise	2,136,525	18,104	2,118,421
Agency	8,871	-	8,871
Total Receivables	\$ 13,207,988	\$ 118,186	\$ 13,089,802

**NOTE 9
FIXED ASSETS**

A summary of proprietary fund fixed assets at December 31, 2000 follows:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total Proprietary</u>
Land	\$ 2,164,307	\$ -	\$ 2,164,307
Buildings	12,863,213	-	12,863,213
Improvements other than buildings	27,330,346	-	27,330,346
Equipment	51,989,436	1,429,510	53,418,946
Construction in progress	302,176	-	302,176
Totals	<u>94,649,478</u>	<u>1,429,510</u>	<u>96,078,988</u>
Accumulated depreciation	(51,792,812)	(1,087,800)	(52,880,612)
Net	<u>\$ 42,856,666</u>	<u>\$ 341,710</u>	<u>\$ 43,198,376</u>

A summary of changes in general fixed assets follows:

	<u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2000</u>
Land	\$ 4,422,925	\$ 483,577	\$ 565,457	\$ 4,341,045
Buildings	11,962,514	428,936	10,306	12,381,144
Improvements other than buildings	701,802	7,612	2,672	706,742
Equipment	12,574,784	1,592,395	1,578,750	12,588,429
Construction in progress	37,957	1,177,220	-	1,215,177
Totals	<u>\$ 29,699,982</u>	<u>\$ 3,689,740</u>	<u>\$ 2,157,185</u>	<u>\$ 31,232,537</u>

Additions and deletions include \$224,856 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 Retirement Board instituted a temporary employer contribution rate rollback for calendar year 2000. The plan members contribution was 8.50% of their annual covered salary and the City's contribution rate was 10.84% of covered payroll, 4.3% was used to fund health care for the year 2000.

Contributions by the City to PERS for the years ending December 31, 1998, 1999, and 2000 were \$1,677,682, \$1,781,523, and \$1,490,498, respectively. The full amount has been contributed for 1998 and 1999. 80.7% has been contributed for 2000 with the remainder being reported as a liability in the respective funds.

Ohio Police and Fire Pension Fund

The City 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.

Police officers and firefighters are required to contribute 10% of their annual covered salary to fund pension obligations. The City is required to contribute 19.5% for police officers and 24.0% for firefighters. Contributions are authorized by state statute. Contributions by the City to the Ohio Police and Fire Pension Fund for police officers for the years ending December 31, 1998, 1999, and 2000 were \$882,192, \$903,891, and \$875,910, respectively, for firefighters the contributions were \$1,027,609, \$1,039,424, and 1,088,949, respectively. The full amount has been contributed for 1999 and 1998. For police officers and firefighters, 74.5% and 74.7% have been contributed for 2000 with the remainder being reported as a liability in the respective funds.

In addition to current contributions, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police officers and firefighters in 1967. As of December 31, 2000, the unfunded liability of the City was \$1,413,025 payable in semi-annual payments through the year 2035. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

NOTE 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 coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The employer contribution rate was rolled back for the year 2000. The employer contribution rate was 10.84% for 2000; 4.3% 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.

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

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

The number of active contributing participants was 401,339. The City's actual contributions for 2000 which were used to fund postemployment benefits were \$591,281. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

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

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 health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the statutory 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 officers 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 7.00% and 7.25% of covered payroll in 1999 and 2000,

respectively. The allocation will be 7.50% in 2001. Health care funding and accounting is on a pay-a-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, 1999 (the latest information available) was 12,467 police officers and 9,807 firefighters. The City's actual contributions for 2000 that were used to fund postemployment benefits was \$325,838 for police officers and \$328,863 for firefighters. The Fund's total health care expenses for the year ending December 31, 1999 (the latest information available) was \$95,004,633, which was net of member contributions of \$5,518,098.

NOTE 12 RISK MANAGEMENT

The City 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 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 1999 and 2000, the City made contributions in the amounts of \$222,250 and \$231,561, and surplus contributions to the Pool in the amounts of \$24,694 and \$25,729, 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, 2000 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

NOTE 12: RISK MANAGEMENT (continued)

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.

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 the employees under the union contracts (AFSCME, F.O.P., and I.A.F.F.). The remaining non-bargaining employees are carried on a policy at an amount equal to their annual salary rounded to the nearest thousand. 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 \$246 single coverage and \$596 family coverage per employee per month. 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 \$708,986 reported in the internal service funds at December 31, 2000 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 1999 and 2000 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1999	\$527,260	\$3,113,169	\$3,175,382	\$465,047
2000	\$465,047	\$3,247,238	\$3,003,299	\$708,986

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 properly recorded as of December 31, 1999.

The effect for 2000 was as follows:

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>
<i>Fund balance beginning of year as previously reported</i>	\$ 1,514,003	\$ 2,632,023	\$ 1,957,128
<i>Effect of adjustment</i>	8,119	(615)	(31,220)
<i>Fund balance beginning of year as restated</i>	<u>\$ 1,522,122</u>	<u>\$ 2,631,408</u>	<u>\$ 1,925,908</u>
	<u>Enterprise</u>	<u>Internal Service</u>	
<i>Fund equity beginning of year as previously reported</i>	\$ 6,095,347	\$ 87,255	
<i>Effect of adjustment</i>	(168,730)	138	
<i>Fund equity beginning of year as restated</i>	<u>\$ 5,926,617</u>	<u>\$ 87,393</u>	

**NOTE 14
CONTRIBUTED CAPITAL**

During 2000, 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>	\$ 469,317	\$ 59,318	\$ 528,635
<i>Sewer Operating</i>	32,237,140	18,707	32,255,847
<i>Airport Operating</i>	7,180,274	-	7,180,274
<i>Total Enterprise Funds</i>	<i>\$ 39,886,731</i>	<i>\$ 78,025</i>	<i>\$ 39,964,756</i>

<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>	\$ 2,443	\$ -	\$ 2,443
<i>Data Processing</i>	16,911	3,320	20,231
<i>Utility Collections</i>	31,834	-	31,834
<i>Health Insurance</i>	81,168	-	81,168
<i>Total Internal Service Funds</i>	<i>\$ 132,356</i>	<i>\$ 3,320</i>	<i>\$ 135,676</i>

**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 \$125,005 at December 31, 2000. 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, 2000 is \$49,122, 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, 2000:

<i>Year Ended December 31</i>	<i>Amount</i>
<hr/>	<hr/>
2001	\$ 47,578
2002	47,578
2003	39,649
<i>Total minimum lease payments</i>	<hr/> 134,805
<i>Less: amount representing interest at 5.25%</i>	(9,800)
	<hr/>
<i>Present value of future minimum lease payments</i>	\$125,005
	<hr/> <hr/>

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 \$247,918 for the year ended December 31, 2000. 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, 2000:

<i>Year Ended December 31</i>	<i>Amount</i>
<hr/>	<hr/>
2001	\$166,614
2002	158,229
2003	138,755
	<hr/>
<i>Total minimum payments required</i>	\$463,598
	<hr/> <hr/>

NOTE 16
LONG-TERM OBLIGATIONS

Long-term obligations of the City as of December 31, 2000 are as follows:

<u>Enterprise Fund</u>	<u>Balance 1/1/00</u>	<u>Additions (Reductions)</u>	<u>Balance 12/31/00</u>
<i>General Obligation Water System Bonds:</i>			
1993 2.85% to 9.65%	\$ 2,350,000	\$ (125,000)	\$ 2,225,000
1992 3.00% to 6.20%	2,035,000	(105,000)	1,930,000
1975-1 6.25%	30,000	(30,000)	-
<i>Total</i>	<u>\$ 4,415,000</u>	<u>\$ (260,000)</u>	<u>\$ 4,155,000</u>
<i>General Obligation Sewer System Bonds:</i>			
1975-1 6.25%	\$ 20,000	\$ (20,000)	\$ -
1971 5.375%	150,000	(75,000)	75,000
<i>Total</i>	<u>\$ 170,000</u>	<u>\$ (95,000)</u>	<u>\$ 75,000</u>
<i>Notes Payable</i>	<u>\$ 308,009</u>	<u>\$ (49,263)</u>	<u>\$ 258,746</u>
<i>Total Enterprise Fund</i>	<u>\$ 4,893,009</u>	<u>\$ (404,263)</u>	<u>\$ 4,488,746</u>
<i>Internal Service Fund</i>			
<i>Obligation Under Capital Lease</i>	<u>\$ 164,878</u>	<u>\$ (39,873)</u>	<u>\$ 125,005</u>
<i>Total Internal Service</i>	<u>\$ 164,878</u>	<u>\$ (39,873)</u>	<u>\$ 125,005</u>

<i>General Long-Term Obligations Account Group</i>	<i>Balance 1/1/00</i>	<i>Additions (Reductions)</i>	<i>Balance 12/31/00</i>
<i>Special Assessment Bonds:</i>			
<i>1983 9.375% Central Business District Improvement</i>	\$ 90,000	\$ (30,000)	\$ 60,000
<i>1992 7.50% Superior Street Improvement</i>	11,687	(2,487)	9,200
<i>Total Special Assessment Bonds</i>	\$ 101,687	\$ (32,487)	\$ 69,200
<i>Voted General Obligation Bond:</i>			
<i>1998 3.35% to 4.00% Sewer System Refunding</i>	\$ 3,105,000	\$ (555,000)	\$ 2,550,000
<i>Unvoted General Obligation Bonds:</i>			
<i>1989 6.25% to 6.70% Community Development</i>	340,000	(165,000)	175,000
<i>Total General Obligation Bonds</i>	\$ 3,445,000	\$ (720,000)	\$ 2,725,000
<i>Compensated Absences</i>	\$ 3,280,020	\$ 214,870	\$ 3,494,890
<i>Notes Payable</i>	38,017	10,174,569	10,212,586
<i>Police & Fire Pension Liability</i>	1,430,882	(17,857)	1,413,025
<i>Total General Long-Term Obligation Account Group</i>	\$ 8,295,606	\$ 9,619,095	\$ 17,914,701
<i>Total All Types</i>	\$ 13,353,493	\$ 9,174,959	\$ 22,528,452

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.

NOTE 16: LONG-TERM OBLIGATIONS (continued)

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.

In 2000, bond anticipation notes were issued in the amount of \$5,000,000 for the purpose of constructing, furnishing, and equipping a municipal justice center building. They are due to mature on May 3, 2001 bearing an interest rate of 4.82%.

Bond anticipation notes for \$1,250,000 were issued to pay the outstanding principal and interest on notes issued in 1999. \$835,000 is for the furnishing and equipping of fire stations and acquiring fire equipment. \$415,000 is for the constructing, furnishing, and equipping of a building for the service departments. These notes are due to mature on May 24, 2001 bearing an interest rate of 4.85%.

\$3,000,000 in bond anticipation notes were issued to pay the outstanding principal and interest on notes issued in 1999. \$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 notes are due to mature on May 24, 2001 bearing an interest rate of 5.16%.

The bond anticipation notes were refinanced prior to the issuance of the financial statements and have a maturity date that extends beyond the next fiscal year's end. Therefore, the notes have been presented in the general long-term obligation account group.

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2000 are as follows:

Year	Special Assessment Bonds	General Obligation Bonds	Police and Fire Pension	Notes Payable
2001	\$ 44,825	\$ 1,379,846	\$ 78,482	\$ 9,729,435
2002	32,812	1,082,835	78,482	194,454
2003	-	1,045,517	78,482	175,722
2004	-	1,007,407	78,482	143,162
2005	-	973,510	78,482	138,157
2006-2010	-	2,368,130	392,410	596,516
2011-2015	-	1,177,730	392,410	408,598
2016-2020	-	-	392,410	18,762
2021-2025	-	-	392,410	-
2026-2030	-	-	392,410	-
2031-2035	-	-	349,642	-
Total	\$ 77,637	\$ 9,034,975	\$ 2,704,102	\$11,404,806

The City's legal voted and unvoted debt margin was \$71,822,130 at December 31, 2000.

NOTE 17
SHORT-TERM OBLIGATIONS

The City entered into an agreement with the U.S. Department of Housing and Urban Development (HUD) for loan guarantee assistance. These funds were necessary to acquire certain real estate located in the City's Airport and Industrial Complex. The agreement authorizes the issuance and sale of special limited obligation revenue notes to evidence the loan to be obtained under the federal loan guarantee assistance program. There are fifteen notes that make up the entire obligation of \$1,000,000. The first note for \$70,000 is due to mature August 1, 2001 bearing a variable interest rate.

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, 2000, \$2,550,000 of bonds are considered defeased.

NOTE 19
SUBSEQUENT EVENT

On April 17, 2001, the City authorized the issuance of anticipation notes totaling \$5,000,000. These notes are to pay the outstanding anticipation notes issued in 2000 for the constructing, furnishing, and equipping of a municipal justice center building.

Also, on the same day, \$4,250,000 in anticipation notes were issued to pay outstanding anticipation notes issued in 2000 for various purposes.

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, 2000 are as follows:

<u>Fund Type</u>	<u>Advance To</u>	<u>Advance From</u>
General Fund	\$ 76,500	\$ -
Special Revenue Funds:		
Police and Fire	-	476,500
Industrial Development	-	200,000
Grant Fund	-	120,000
Total Special Revenue	\$ -	\$ 796,500
Debt Service Fund	\$ 120,000	\$ -
Enterprise Funds:		
Sewer Operating	600,000	-
Total Enterprise	\$ 600,000	\$ -
Total All Funds	\$ 796,500	\$ 796,500
<u>Fund Type</u>	<u>Due To</u>	<u>Due From</u>
General Fund	\$ -	\$ 120,881
Special Revenue Funds:		
Police and Fire	-	42,311
Indigent Drvr Alc Trtmnt	-	1,318
Court Computerization	-	16,039
Probation Services	-	789
Total Special Revenue	\$ -	\$ 60,457

<u>Fund Type</u>	<u>Due To</u>	<u>Due From</u>
<i>Capital Projects Funds:</i>		
Street Resurfacing	-	6,695
<i>Total Capital Projects</i>	\$ -	\$ 6,695
<i>Enterprise Funds:</i>		
Airport Operating	-	2,680
<i>Total Enterprise</i>	\$ -	\$ 2,680
<i>Agency Funds:</i>		
OSP Fines	-	6,114
Payroll Agency	46,957	-
Municipal Court	144,968	-
Transient Occupancy Tax	4,902	-
<i>Total Agency</i>	\$ 196,827	\$ 6,114
<i>Total All Funds</i>	\$ 196,827	\$ 196,827

**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, 2000 these non-similar enterprises activities is as follows:

	Water Operating	Sewer Operating	Airport Operating
	<u> </u>	<u> </u>	<u> </u>
Operating revenues	\$ 6,391,283	\$ 5,105,072	\$ 149,161
Operating expenses:			
Depreciation	\$ 576,066	\$ 1,671,970	\$ 338,176
Other	5,260,934	5,282,641	518,553
Operating income (loss)	<u>\$ 554,283</u>	<u>\$ (1,849,539)</u>	<u>\$ (707,568)</u>
Net income (loss)	<u>\$ 445,118</u>	<u>\$ (2,022,976)</u>	<u>\$ (201,931)</u>
Current capital: contributions	<u>\$ 59,318</u>	<u>\$ 18,707</u>	<u>\$ -</u>
Property, plant and equipment:			
Additions	\$ 377,492	\$ 559,633	\$ 13,464
Deletions	30,694	87,730	47,486
Net working capital	<u>\$ 4,428,446</u>	<u>\$ 2,931,407</u>	<u>\$ 164,219</u>
Total assets	<u>\$ 11,342,250</u>	<u>\$ 37,835,964</u>	<u>\$ 5,251,560</u>
Bonds, and other long-term liabilities payable from operating revenues	<u>\$ 4,380,896</u>	<u>\$ 346,854</u>	<u>\$ 19,944</u>
Total equity	<u>\$ 6,382,818</u>	<u>\$ 36,993,751</u>	<u>\$ 5,144,292</u>
Outstanding encumbrances at December 31, 2000	<u>\$ 566,025</u>	<u>\$ 667,373</u>	<u>\$ 64,745</u>

<i>Parking Garage</i>	<i>Totals</i>
\$ 52,924	\$ 11,698,440
\$ 10,526 73,125	\$ 2,596,738 11,135,253
\$ (30,727)	\$ (2,033,551)
\$ (30,727)	\$ (1,810,516)
\$ -	\$ 78,025
\$ - -	\$ 950,589 165,910
\$ 19,551	\$ 7,543,623
\$ 211,843	\$ 54,641,617
\$ -	\$ 4,747,694
\$ 211,843	\$ 48,732,704
\$ -	\$ 1,298,143

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

<i>Fund Type</i>	<i>Intergovernmental Receivables</i>
<i>General Fund:</i>	
<i>Local government from State</i>	\$ 28,830
<i>Estate and inheritance tax</i>	989,893
<i>Richland County share of judges' salary</i>	114,464
<i>Violence against women grant</i>	5,127
<i>Public defenders reimbursement</i>	25,151
<i>Local government from County</i>	200,805
<i>State liquor permit fees</i>	3,110
<i>Total General Fund</i>	\$ 1,367,380
<i>Special Revenue Funds:</i>	
<i>Gasoline tax</i>	\$ 94,909
<i>Motor vehicle registration</i>	29,415
<i>Permissive sales tax</i>	87,773
<i>Fair housing program</i>	10,702
<i>Neighborhood Youth Corp services</i>	109,181
<i>Police Department grants</i>	95,481
<i>Neighborhood Youth Corp grants</i>	29,211
<i>Litter Control grant</i>	8,938
<i>Fire Department grant</i>	40
<i>Indigent alcohol fees</i>	8,775
<i>Ohio Department of Development grant</i>	160,245
<i>Airport improvement grants</i>	57,256
<i>CDBG and Home grants</i>	32,418
<i>Total Special Revenue Funds</i>	\$ 724,344
<i>Enterprise Funds:</i>	
<i>Village of Ontario sewer agreements</i>	\$ 94,882
<i>County water samples</i>	5,680
<i>Reimbursement of Clearfork Reservoir fees</i>	2,315
<i>User sewer charges - Richland County</i>	23,115
<i>Total Enterprise Funds</i>	\$ 125,992
<i>Total All Funds</i>	\$ 2,217,716

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

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Property taxes	\$ 1,618,000	\$ 1,685,493	\$ 67,493
Special assessments	13,000	19,890	6,890
Intergovernmental	4,782,871	4,590,519	(192,352)
Charges for services	39,400	39,842	442
Fees, licenses and permits	456,600	417,431	(39,169)
Interest earnings	1,119,000	1,220,275	101,275
Fines and forfeits	1,475,350	1,520,792	45,442
Miscellaneous	252,600	459,842	207,242
<i>Total revenues</i>	<u>9,756,821</u>	<u>9,954,084</u>	<u>197,263</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Safety town</i>			
Materials and supplies	17,156	12,377	4,779
Street lighting			
Contractual services	325,141	303,842	21,299
Housing of prisoners			
Contractual services	792,480	746,010	46,470
<i>Total public safety expenditures</i>	<u>1,134,777</u>	<u>1,062,229</u>	<u>72,548</u>
<i>Public health and welfare</i>			
<i>Human relations</i>			
Other	538	113	425
<i>Dog warden</i>			
Other	30,000	30,000	-
<i>Total public health and welfare expenditures</i>	<u>30,538</u>	<u>30,113</u>	<u>425</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Leisure time activities</i>			
<i>Parks</i>			
<i>Personal services</i>	659,900	653,346	6,554
<i>Contractual services</i>	112,467	112,467	-
<i>Materials and supplies</i>	93,148	91,867	1,281
<i>Capital outlay</i>	100,000	99,429	571
<i>Fringe benefits</i>	4,157	4,147	10
<i>Other</i>	1,940	1,940	-
<i>Adopt-a-park</i>			
<i>Other</i>	36,124	20,978	15,146
<i>Recreation</i>			
<i>Personal services</i>	84,264	84,264	-
<i>Contractual services</i>	13,980	13,574	406
<i>Materials and supplies</i>	7,556	7,556	-
 <i>Total leisure time activities expenditures</i>	 1,113,536	 1,089,568	 23,968
 <i>Community environment:</i>			
<i>Codes and permits</i>			
<i>Personal services</i>	397,215	397,215	-
<i>Contractual services</i>	83,300	78,488	4,812
<i>Materials and supplies</i>	24,105	23,619	486
<i>Capital outlay</i>	21,576	21,576	-
<i>Fringe benefits</i>	1,800	1,599	201
<i>Other</i>	3,444	2,425	1,019
<i>Regional planning</i>			
<i>Other</i>	30,000	30,000	-
 <i>Total community environment expenditures</i>	 561,440	 554,922	 6,518

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<i>General government:</i>			
<i>Council</i>			
<i>Personal services</i>	116,290	116,210	80
<i>Materials and supplies</i>	2,251	1,930	321
<i>Other</i>	5,200	1,552	3,648
<i>Human resource director</i>			
<i>Personal services</i>	153,700	153,032	668
<i>Contractual services</i>	168,941	155,775	13,166
<i>Materials and supplies</i>	7,290	7,075	215
<i>Capital outlay</i>	600	460	140
<i>Other</i>	1,400	984	416
<i>Mayor</i>			
<i>Personal services</i>	142,888	134,883	8,005
<i>Materials and supplies</i>	50,302	44,862	5,440
<i>Other</i>	3,000	1,027	1,973
<i>Finance director</i>			
<i>Personal services</i>	397,724	397,724	-
<i>Contractual services</i>	173,236	171,712	1,524
<i>Materials and supplies</i>	35,585	35,533	52
<i>Other</i>	4,200	4,107	93
<i>Law director</i>			
<i>Personal services</i>	427,275	422,198	5,077
<i>Contractual services</i>	149,134	99,262	49,872
<i>Materials and supplies</i>	67,255	67,142	113
<i>Other</i>	188,265	145,921	42,344
<i>Municipal court</i>			
<i>Personal services</i>	699,710	699,466	244
<i>Contractual services</i>	174,113	173,551	562
<i>Materials and supplies</i>	171,446	127,916	43,530
<i>Other</i>	6,090	5,825	265
<i>Clerk of court</i>			
<i>Personal services</i>	639,791	639,707	84
<i>Materials and supplies</i>	93,258	71,584	21,674
<i>Other</i>	1,825	217	1,608

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Judicial</i>			
Other	15,000	14,952	48
<i>Civil service commission</i>			
Personal services	19,500	19,500	-
Contractual services	45,000	43,186	1,814
Materials and supplies	1,125	-	1,125
<i>Safety/service director</i>			
Personal services	85,380	64,892	20,488
Contractual services	33,500	29,336	4,164
Materials and supplies	8,000	5,873	2,127
Other	2,000	-	2,000
<i>Engineering</i>			
Personal services	488,909	488,713	196
Contractual services	22,800	4,381	18,419
Materials and supplies	15,058	11,663	3,395
Capital outlay	26,708	25,854	854
Other	10,000	8,397	1,603
<i>City building and public lands</i>			
Personal services	184,400	174,330	10,070
Contractual services	548,179	503,707	44,472
Materials and supplies	105,656	96,045	9,611
Capital outlay	25,000	-	25,000
Other	1,295	1,207	88
<i>Income tax administration</i>			
Personal services	455,331	455,119	212
Contractual services	31,800	28,267	3,533
Materials and supplies	60,153	46,124	14,029
Capital outlay	30,544	30,544	-
Other	1,956	643	1,313
<i>Miscellaneous</i>			
Fringe benefits	919,994	917,084	2,910
Contractual services	460,000	417,816	42,184
Grants in aid	122,000	122,000	-
Festivals	34,030	34,030	-
Other	16,168	16,168	-

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Humane society</i>			
<i>Other</i>	10,000	10,000	-
<i>Drug education and prevention</i>			
<i>Other</i>	40,000	40,000	-
<i>Special assessments</i>			
<i>Special assessments</i>	5,372	1,200	4,172
<i>Total general government expenditures</i>	<u>7,705,627</u>	<u>7,290,686</u>	<u>414,941</u>
<i>Total expenditures</i>	<u>10,545,918</u>	<u>10,027,518</u>	<u>518,400</u>
<i>Deficiency of revenues under expenditures</i>	<u>(789,097)</u>	<u>(73,434)</u>	<u>715,663</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	1,075,879	1,075,449	(430)
<i>Operating transfers out</i>	(1,677,359)	(1,677,359)	-
<i>Total other financing sources (uses)</i>	<u>(601,480)</u>	<u>(601,910)</u>	<u>(430)</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(1,390,577)</u>	<u>(675,344)</u>	<u>715,233</u>
<i>Fund balance at beginning of year as restated (Note 13)</i>	1,522,122	1,522,122	-
<i>Expenditures against prior year encumbrances</i>	454,221	454,221	-
<i>Fund balance at end of year</i>	<u>\$ 585,766</u>	<u>\$ 1,300,999</u>	<u>\$ 715,233</u>

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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.

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.

Probation Services:

To account for monies received by the Municipal Court Department of Probation for monthly probation supervision fees.

*City of Mansfield, Ohio
Combining Balance Sheet
All Special Revenue Funds
December 31, 2000*

	<u>Street Construction Maintenance and Repair</u>	<u>State Highway</u>	<u>Neighborhood Youth Corp</u>	<u>Community Development</u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 411,393	\$ 54,064	\$ 114,289	\$ 368,029
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	-	-	-
<i>Receivables (net of allowance for uncollectibles)</i>				
<i>Accrued interest</i>	-	-	-	24,520
<i>Taxes</i>	-	-	-	-
<i>Loans</i>	-	-	-	2,417,890
<i>Due from other funds</i>	-	-	-	-
<i>Due from other governments</i>	114,999	9,325	138,392	43,120
<i>Inventory of supplies</i>	33,336	73,235	850	1,376
 <i>Total assets</i>	 <u>\$ 559,728</u>	 <u>\$ 136,624</u>	 <u>\$ 253,531</u>	 <u>\$ 2,854,935</u>
 <i>Liabilities:</i>				
<i>Accounts payable</i>	\$ 92,747	\$ 43,796	\$ 4,382	\$ 13,757
<i>Contracts payable</i>	233	-	-	-
<i>Contracts payable-retained percentage</i>	-	-	-	-
<i>Accrued wages and benefits</i>	59,979	-	15,075	7,295
<i>Due to other governments</i>	137,953	-	44,047	24,605
<i>Deferred revenue</i>	6,691	543	85,083	10,702
<i>Advance from other funds</i>	-	-	-	-
<i>Claims and judgements payable</i>	-	-	-	-
<i>Compensated absences payable</i>	18,066	-	4,975	2,144
 <i>Total liabilities</i>	 <u>315,669</u>	 <u>44,339</u>	 <u>153,562</u>	 <u>58,503</u>
 <i>Fund equity:</i>				
<i>Fund balances (deficit)</i>				
<i>Reserved for encumbrances</i>	207,294	1,433	3,585	4,390
<i>Reserved for inventory</i>	33,336	73,235	850	1,376
<i>Reserved for loans</i>	-	-	-	2,417,890
<i>Unreserved and undesignated</i>	3,429	17,617	95,534	372,776
 <i>Total fund equity (deficit)</i>	 <u>244,059</u>	 <u>92,285</u>	 <u>99,969</u>	 <u>2,796,432</u>
 <i>Total liabilities and fund equity</i>	 <u>\$ 559,728</u>	 <u>\$ 136,624</u>	 <u>\$ 253,531</u>	 <u>\$ 2,854,935</u>

<i>Drug Law Enforcement</i>	<i>Law Enforcement</i>	<i>Police and Fire</i>	<i>Permissive Sales Tax</i>	<i>Industrial Development</i>
\$ 15,613	\$ 87,391	\$ 572,726	\$ 1,329,105	\$ 1,084,655
-	-	-	2,217	-
-	-	-	-	2,448
-	-	2,519,963	-	-
-	-	-	-	373,830
-	-	42,311	-	-
-	-	-	87,773	160,245
-	448	41,308	-	-
<u>\$ 15,613</u>	<u>\$ 87,839</u>	<u>\$ 3,176,308</u>	<u>\$ 1,419,095</u>	<u>\$ 1,621,178</u>
\$ -	\$ 259	\$ 54,251	\$ -	\$ 17,660
-	-	1,803	30,851	-
-	-	-	2,217	-
-	-	371,777	-	962
-	-	1,282,565	72,266	-
-	-	1,201,038	87,773	-
-	-	476,500	-	200,000
-	-	28,474	-	-
-	-	82,749	-	-
<u>-</u>	<u>259</u>	<u>3,499,157</u>	<u>193,107</u>	<u>218,622</u>
-	-	235,446	423,053	574,435
-	448	41,308	-	-
-	-	-	-	373,830
15,613	87,132	(599,603)	802,935	454,291
<u>15,613</u>	<u>87,580</u>	<u>(322,849)</u>	<u>1,225,988</u>	<u>1,402,556</u>
<u>\$ 15,613</u>	<u>\$ 87,839</u>	<u>\$ 3,176,308</u>	<u>\$ 1,419,095</u>	<u>\$ 1,621,178</u>

continued

City of Mansfield, Ohio
Combining Balance Sheet
All Special Revenue Funds
(continued)
December 31, 2000

	<i>Indigent Drivers Alcohol Treatment</i>	<i>Court Computerization</i>	<i>Local Law Enforcement Block Grant</i>
	<u> </u>	<u> </u>	<u> </u>
<i>Assets:</i>			
<i>Equity in pooled cash and cash equivalents</i>	\$ 251,871	\$ 525,800	\$ 181,849
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	-	-
<i>Receivables (net of allowance for uncollectibles)</i>	-	-	-
<i>Accrued interest</i>	-	-	-
<i>Taxes</i>	-	-	-
<i>Loans</i>	-	-	-
<i>Due from other funds</i>	1,318	16,039	-
<i>Due from other governments</i>	8,775	-	-
<i>Inventory of supplies</i>	-	3,307	-
 <i>Total assets</i>	 <u>\$ 261,964</u>	 <u>\$ 545,146</u>	 <u>\$ 181,849</u>
 <i>Liabilities:</i>			
<i>Accounts payable</i>	\$ 55	\$ 128	\$ 15,786
<i>Contracts payable</i>	-	-	-
<i>Contracts payable-retained percentage</i>	-	-	-
<i>Accrued wages and benefits</i>	-	647	500
<i>Due to other governments</i>	-	-	-
<i>Deferred revenue</i>	8,775	-	-
<i>Advance from other funds</i>	-	-	-
<i>Claims and judgements payable</i>	-	-	-
<i>Compensated absences payable</i>	-	1,294	80
 <i>Total liabilities</i>	 <u>8,830</u>	 <u>2,069</u>	 <u>16,366</u>
 <i>Fund equity:</i>			
<i>Fund balances (deficit)</i>			
<i>Reserved for encumbrances</i>	-	-	-
<i>Reserved for inventory</i>	-	3,307	-
<i>Reserved for loans</i>	-	-	-
<i>Unreserved and undesignated</i>	253,134	539,770	165,483
 <i>Total fund equity (deficit)</i>	 <u>253,134</u>	 <u>543,077</u>	 <u>165,483</u>
 <i>Total liabilities and fund equity</i>	 <u>\$ 261,964</u>	 <u>\$ 545,146</u>	 <u>\$ 181,849</u>

<u>Grant Fund</u>	<u>Probation Services</u>	<u>Total</u>
\$ 100,598	\$ 1,198	\$ 5,098,581
10,607	-	12,824
-	-	26,968
-	-	2,519,963
-	-	2,791,720
-	789	60,457
161,715	-	724,344
7,799	-	161,659
<u>\$ 280,719</u>	<u>\$ 1,987</u>	<u>\$ 11,396,516</u>
<u> </u>	<u> </u>	<u> </u>
\$ 4,047	\$ -	\$ 246,868
27,343	-	60,230
10,607	-	12,824
3,341	-	459,576
5,518	-	1,566,954
160,515	-	1,561,120
120,000	-	796,500
-	-	28,474
294	-	109,602
<u>331,665</u>	<u>-</u>	<u>4,842,148</u>
<u> </u>	<u> </u>	<u> </u>
67,775	-	1,517,411
7,799	-	161,659
-	-	2,791,720
(126,520)	1,987	2,083,578
<u>(50,946)</u>	<u>1,987</u>	<u>6,554,368</u>
<u>\$ 280,719</u>	<u>\$ 1,987</u>	<u>\$ 11,396,516</u>
<u> </u>	<u> </u>	<u> </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, 2000

	Street Construction Maintenance and Repair	State Highway	Neighborhood Youth Corp	Community Development
	_____	_____	_____	_____
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Municipal income tax	1,289,667	-	-	-
Intergovernmental	1,530,769	124,116	941,860	1,886,221
Charges for services	234,600	-	353,080	-
Fees, licenses and permits	-	-	-	-
Interest earnings	18,779	8,154	-	108,843
Fines and forfeits	-	-	-	-
Miscellaneous	6,106	-	1,592	721
	_____	_____	_____	_____
Total revenues	3,079,921	132,270	1,296,532	1,995,785
Expenditures:				
Current:				
Public safety	-	-	-	-
Public health and welfare	-	-	-	-
Leisure time activities	-	-	-	-
Community environment	-	-	-	1,349,672
Transportation	3,521,440	166,222	-	-
General government	-	-	1,119,673	-
Capital outlay	-	-	-	-
	_____	_____	_____	_____
Total expenditures	3,521,440	166,222	1,119,673	1,349,672
Excess (deficiency) of revenues over (under) expenditures				
	(441,519)	(33,952)	176,859	646,113
Other financing sources (uses):				
Operating transfers in	315,000	-	-	-
Operating transfers out	(6,000)	-	-	(750,000)
Sale of fixed assets	-	-	-	-
	_____	_____	_____	_____
Total other financing sources (uses)	309,000	-	-	(750,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses				
	(132,519)	(33,952)	176,859	(103,887)
Fund balance (deficit) at beginning of year	393,749	161,016	(76,099)	2,900,117
Increase (decrease) in reserve for inventory	(17,171)	(34,779)	(791)	202
	_____	_____	_____	_____
Fund balance (deficit) at end of year	\$ 244,059	\$ 92,285	\$ 99,969	\$ 2,796,432
	=====	=====	=====	=====

<u>Drug Law Enforcement</u>	<u>Law Enforcement</u>	<u>Police and Fire</u>	<u>Permissive Sales Tax</u>	<u>Industrial Development</u>
\$ -	\$ -	\$ 337,090	\$ -	\$ -
-	-	16,763,025	-	437,740
-	-	52,125	978,509	414,121
-	-	-	-	-
-	-	98,138	-	-
-	1,939	-	-	11,570
1,891	4,306	89,229	-	-
-	-	8,908	-	234,507
<u>1,891</u>	<u>6,245</u>	<u>17,348,515</u>	<u>978,509</u>	<u>1,097,938</u>
-	21,071	16,532,698	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	521,806	-
-	-	-	-	241,926
-	-	-	-	-
<u>-</u>	<u>21,071</u>	<u>16,532,698</u>	<u>521,806</u>	<u>241,926</u>
<u>1,891</u>	<u>(14,826)</u>	<u>815,817</u>	<u>456,703</u>	<u>856,012</u>
-	-	62,801	26,687	-
-	-	(109,193)	(313,000)	-
-	-	-	-	86,663
<u>-</u>	<u>-</u>	<u>(46,392)</u>	<u>(286,313)</u>	<u>86,663</u>
1,891	(14,826)	769,425	170,390	942,675
13,722	101,958	(1,091,370)	1,055,598	459,881
-	448	(904)	-	-
<u>\$ 15,613</u>	<u>\$ 87,580</u>	<u>\$ (322,849)</u>	<u>\$ 1,225,988</u>	<u>\$ 1,402,556</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, 2000

	Indigent Drivers Alcohol Treatment	Court Computerization	COPS
	<u> </u>	<u> </u>	<u> </u>
<i>Revenues:</i>			
Property taxes	\$ -	\$ -	\$ -
Municipal income tax	-	-	-
Intergovernmental	16,903	-	9,886
Charges for services	-	-	-
Fees, licenses and permits	-	-	-
Interest earnings	-	-	-
Fines and forfeits	16,200	223,818	-
Miscellaneous	-	-	-
<i>Total revenues</i>	<u>33,103</u>	<u>223,818</u>	<u>9,886</u>
<i>Expenditures:</i>			
<i>Current:</i>			
Public safety	9,790	-	-
Public health and welfare	-	-	-
Leisure time activities	-	-	-
Community environment	-	-	-
Transportation	-	-	-
General government	-	78,573	-
Capital outlay	-	-	-
<i>Total expenditures</i>	<u>9,790</u>	<u>78,573</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>23,313</u>	<u>145,245</u>	<u>9,886</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	-	-	-
Operating transfers out	-	-	(21,895)
Sale of fixed assets	-	-	-
<i>Total other financing sources (uses)</i>	<u>-</u>	<u>-</u>	<u>(21,895)</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<u>23,313</u>	<u>145,245</u>	<u>(12,009)</u>
<i>Fund balance (deficit) at beginning of year</i>	229,821	396,190	12,009
<i>Increase (decrease) in reserve for inventory</i>	-	1,642	-
<i>Fund balance (deficit) at end of year</i>	<u>\$ 253,134</u>	<u>\$ 543,077</u>	<u>\$ -</u>

<i>Local Law Enforcement Block Grant</i>	<i>Grant Fund</i>	<i>Probation Services</i>	<i>Total</i>
\$ -	\$ -	\$ -	\$ 337,090
-	-	-	18,490,432
185,591	1,003,672	-	7,143,773
-	-	-	587,680
-	-	3,026	101,164
23,196	-	-	172,481
-	-	-	335,444
-	11,660	162	263,656
<u>208,787</u>	<u>1,015,332</u>	<u>3,188</u>	<u>27,431,720</u>
299,964	353,599	-	17,217,122
-	83,377	-	83,377
-	177	-	177
-	-	-	1,349,672
-	-	-	4,209,468
-	40,846	1,201	1,482,219
-	541,200	-	541,200
<u>299,964</u>	<u>1,019,199</u>	<u>1,201</u>	<u>24,883,235</u>
<u>(91,177)</u>	<u>(3,867)</u>	<u>1,987</u>	<u>2,548,485</u>
63,568	78,644	-	546,700
-	(64,514)	-	(1,264,602)
-	-	-	86,663
<u>63,568</u>	<u>14,130</u>	<u>-</u>	<u>(631,239)</u>
(27,609)	10,263	1,987	1,917,246
193,092	(61,642)	-	4,688,042
-	433	-	(50,920)
<u>\$ 165,483</u>	<u>\$ (50,946)</u>	<u>\$ 1,987</u>	<u>\$ 6,554,368</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,510,000	\$ 1,530,804	\$ 20,804
<i>Interest earnings</i>	3,000	18,779	15,779
<i>Miscellaneous</i>	71,430	5,802	(65,628)
 <i>Total revenues</i>	1,584,430	1,555,385	(29,045)
 <i>Expenditures:</i>			
<i>Transportation</i>			
<i>Personal services</i>	1,708,800	1,640,407	68,393
<i>Fringe benefits</i>	307,798	271,725	36,073
<i>Contractual services</i>	495,778	419,699	76,079
<i>Materials and supplies</i>	370,941	368,439	2,502
<i>Capital outlay</i>	418,722	418,661	61
 <i>Total transportation expenditures</i>	3,302,039	3,118,931	183,108
 <i>Deficiency of revenues under expenditures</i>	(1,717,609)	(1,563,546)	154,063
 <i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	1,841,267	1,839,267	(2,000)
<i>Operating transfers out</i>	(634,816)	(634,816)	-
 <i>Total other financing sources (uses)</i>	1,206,451	1,204,451	(2,000)
 <i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	(511,158)	(359,095)	152,063
 <i>Fund balance at beginning of year as restated</i>	100,513	100,513	-
 <i>Expenditures against prior year encumbrances</i>	410,949	410,949	-
 <i>Fund balance at end of year</i>	\$ 304	\$ 152,367	\$ 152,063

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 122,000	\$ 124,119	\$ 2,119
<i>Interest earnings</i>	2,100	8,154	6,054
 <i>Total revenues</i>	 <u>124,100</u>	 <u>132,273</u>	 <u>8,173</u>
 <i>Expenditures:</i>			
<i>Transportation</i>			
<i>Personal services</i>	50,000	50,000	-
<i>Materials and supplies</i>	142,354	141,693	661
 <i>Total transportation expenditures</i>	 <u>192,354</u>	 <u>191,693</u>	 <u>661</u>
 <i>Deficiency of revenues under expenditures</i>	 <u>(68,254)</u>	 <u>(59,420)</u>	 <u>8,834</u>
 <i>Fund balance at beginning of year</i>	 11,234	 11,234	 -
<i>Expenditures against prior year encumbrances</i>	57,020	57,020	-
 <i>Fund balance at end of year</i>	 <u>\$ -</u>	 <u>\$ 8,834</u>	 <u>\$ 8,834</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 820,551	\$ 919,156	\$ 98,605
<i>Charges for services</i>	539,565	339,378	(200,187)
<i>Miscellaneous</i>	11,700	15,294	3,594
 <i>Total revenues</i>	<u>1,371,816</u>	<u>1,273,828</u>	<u>(97,988)</u>
 <i>Expenditures:</i>			
<i>General government</i>			
<i>Personal services</i>	868,152	820,553	47,599
<i>Fringe benefits</i>	173,128	110,751	62,377
<i>Contractual services</i>	40,578	40,395	183
<i>Materials and supplies</i>	66,120	60,352	5,768
<i>Other</i>	7,300	7,131	169
 <i>Total general government expenditures</i>	<u>1,155,278</u>	<u>1,039,182</u>	<u>116,096</u>
 <i>Excess of revenues over expenditures</i>	<u>216,538</u>	<u>234,646</u>	<u>18,108</u>
 <i>Other financing uses:</i>			
<i>Operating transfers out</i>	(192,566)	(150,205)	42,361
 <i>Total other financing uses</i>	<u>(192,566)</u>	<u>(150,205)</u>	<u>42,361</u>
 <i>Excess of revenues over expenditures and other financing uses</i>	<u>23,972</u>	<u>84,441</u>	<u>60,469</u>
 <i>Fund balance at beginning of year as restated</i>	3,250	3,250	-
 <i>Expenditures against prior year encumbrances</i>	20,238	20,238	-
 <i>Fund balance at end of year</i>	<u>\$ 47,460</u>	<u>\$ 107,929</u>	<u>\$ 60,469</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 4,047,355	\$ 1,887,359	\$ (2,159,996)
<i>Interest earnings</i>	95,000	99,800	4,800
<i>Miscellaneous</i>	462,220	253,479	(208,741)
<i>Total revenues</i>	<u>4,604,575</u>	<u>2,240,638</u>	<u>(2,363,937)</u>
<i>Expenditures:</i>			
<i>Community environment</i>			
<i>Personal services</i>	315,855	280,983	34,872
<i>Fringe benefits</i>	106,187	92,596	13,591
<i>Contractual services</i>	2,799,263	735,765	2,063,498
<i>Materials and supplies</i>	28,970	26,623	2,347
<i>Other</i>	1,099,444	499,482	599,962
<i>Total community environment expenditures</i>	<u>4,349,719</u>	<u>1,635,449</u>	<u>2,714,270</u>
<i>Excess of revenues over expenditures</i>	<u>254,856</u>	<u>605,189</u>	<u>350,333</u>
<i>Other financing uses:</i>			
<i>Operating transfers out</i>	(764,687)	(751,430)	13,257
<i>Total other financing uses</i>	<u>(764,687)</u>	<u>(751,430)</u>	<u>13,257</u>
<i>Deficiency of revenues under expenditures and other financing uses</i>	(509,831)	(146,241)	363,590
<i>Fund balance at beginning of year</i>	502,066	502,066	-
<i>Expenditures against prior year encumbrances</i>	7,765	7,765	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 363,590</u>	<u>\$ 363,590</u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Fines and forfeits</i>	\$ 1,600	\$ 1,891	\$ 291
<i>Total revenues</i>	<u>1,600</u>	<u>1,891</u>	<u>291</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	15,322	-	15,322
<i>Total public safety expenditures</i>	<u>15,322</u>	<u>-</u>	<u>15,322</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(13,722)</u>	<u>1,891</u>	<u>15,613</u>
<i>Fund balance at beginning of year</i>	13,722	13,722	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 15,613</u>	<u>\$ 15,613</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 23,000	\$ 4,306	\$ (18,694)
<i>Interest earnings</i>	700	1,939	1,239
<i>Fines and forfeits</i>	5,000	-	(5,000)
 <i>Total revenues</i>	<u>28,700</u>	<u>6,245</u>	<u>(22,455)</u>
 <i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	117,000	21,887	95,113
 <i>Total public safety expenditures</i>	<u>117,000</u>	<u>21,887</u>	<u>95,113</u>
 <i>Deficiency of revenues under expenditures</i>	<u>(88,300)</u>	<u>(15,642)</u>	<u>72,658</u>
 <i>Fund balance at beginning of year</i>	<u>103,035</u>	<u>103,035</u>	<u>-</u>
 <i>Fund balance at end of year</i>	<u>\$ 14,735</u>	<u>\$ 87,393</u>	<u>\$ 72,658</u>

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
<i>Revenues:</i>			
Property taxes	\$ 325,620	\$ 337,090	\$ 11,470
Intergovernmental	37,500	44,765	7,265
Fees, licenses and permits	72,600	98,135	25,535
Fines and forfeits	93,400	88,443	(4,957)
Miscellaneous	96,715	66,572	(30,143)
	<u>625,835</u>	<u>635,005</u>	<u>9,170</u>
<i>Expenditures:</i>			
Public safety			
Personal services	11,562,531	11,317,023	245,508
Fringe benefits	3,228,872	3,097,636	131,236
Contractual services	214,996	200,118	14,878
Materials and supplies	236,582	222,877	13,705
Capital outlay	801,674	679,675	121,999
Other	163,844	137,606	26,238
	<u>16,208,499</u>	<u>15,654,935</u>	<u>553,564</u>
Deficiency of revenues under expenditures	(15,582,664)	(15,019,930)	562,734
<i>Other financing sources (uses):</i>			
Operating transfers in	17,296,753	16,750,201	(546,552)
Operating transfers out	(2,378,321)	(2,283,321)	95,000
	<u>14,918,432</u>	<u>14,466,880</u>	<u>(451,552)</u>
Deficiency of revenues and other financing sources under expenditures and other financing uses	(664,232)	(553,050)	111,182
Fund balance at beginning of year as restated	342,300	342,300	-
Expenditures against prior year encumbrances	322,663	322,663	-
Fund balance at end of year	<u>\$ 731</u>	<u>\$ 111,913</u>	<u>\$ 111,182</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 900,000	\$ 978,509	\$ 78,509
<i>Miscellaneous</i>	20,000	26,687	6,687
<i>Total revenues</i>	<u>920,000</u>	<u>1,005,196</u>	<u>85,196</u>
 <i>Expenditures:</i>			
<i>Transportation</i>			
<i>Contractual services</i>	1,677,286	887,778	789,508
<i>Other</i>	5,431	2,716	2,715
<i>Total transportation expenditures</i>	<u>1,682,717</u>	<u>890,494</u>	<u>792,223</u>
 <i>Excess (deficiency) of revenues over (under) expenditures</i>	 <u>(762,717)</u>	 <u>114,702</u>	 <u>877,419</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>(1,075,717)</u>	 <u>(198,298)</u>	 <u>877,419</u>
 <i>Fund balance at beginning of year</i>	 525,532	 525,532	 -
 <i>Expenditures against prior year encumbrances</i>	 550,185	 550,185	 -
 <i>Fund balance at end of year</i>	 <u>\$ -</u>	 <u>\$ 877,419</u>	 <u>\$ 877,419</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 503,877	\$ 253,876	\$ (250,001)
<i>Interest earnings</i>	9,000	11,584	2,584
<i>Miscellaneous</i>	236,972	258,994	22,022
<i>Total revenues</i>	<u>749,849</u>	<u>524,454</u>	<u>(225,395)</u>
<i>Expenditures:</i>			
<i>General government</i>			
<i>Personal services</i>	25,000	25,000	-
<i>Contractual services</i>	1,049,042	138,909	910,133
<i>Materials and supplies</i>	15,000	8,854	6,146
<i>Other</i>	741,500	732,427	9,073
<i>Total general government expenditures</i>	<u>1,830,542</u>	<u>905,190</u>	<u>925,352</u>
<i>Deficiency of revenues under expenditures</i>	<u>(1,080,693)</u>	<u>(380,736)</u>	<u>699,957</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	675,480	437,740	(237,740)
<i>Operating transfers out</i>	(50,000)	(50,000)	-
<i>Sale of fixed assets</i>	100,000	86,663	(13,337)
<i>Total other financing sources (uses)</i>	<u>725,480</u>	<u>474,403</u>	<u>(251,077)</u>
<i>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</i>	<u>(355,213)</u>	<u>93,667</u>	<u>448,880</u>
<i>Fund balance at beginning of year</i>	58,713	58,713	-
<i>Expenditures against prior year encumbrances</i>	345,000	345,000	-
<i>Fund balance at end of year</i>	<u>\$ 48,500</u>	<u>\$ 497,380</u>	<u>\$ 448,880</u>

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, 2000

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<u> </u>	<u> </u>	<u> </u>
<i>Revenues:</i>			
<i>Fines and forfeits</i>	\$ 28,500	\$ 32,820	\$ 4,320
<i>Total revenues</i>	<u>28,500</u>	<u>32,820</u>	<u>4,320</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Other</i>	257,285	9,735	247,550
<i>Total public safety expenditures</i>	<u>257,285</u>	<u>9,735</u>	<u>247,550</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(228,785)</u>	<u>23,085</u>	<u>251,870</u>
<i>Fund balance at beginning of year</i>	228,785	228,785	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 251,870</u>	<u>\$ 251,870</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Fines and forfeits</i>	\$ 230,000	\$ 224,812	\$ (5,188)
<i>Total revenues</i>	<u>230,000</u>	<u>224,812</u>	<u>(5,188)</u>
<i>Expenditures:</i>			
<i>General government</i>			
<i>Personal services</i>	34,000	33,603	397
<i>Contractual services</i>	57,937	34,902	23,035
<i>Materials and supplies</i>	563,736	170,352	393,384
<i>Total general government expenditures</i>	<u>655,673</u>	<u>238,857</u>	<u>416,816</u>
 <i>Deficiency of revenues under expenditures</i>	 <u>(425,673)</u>	 <u>(14,045)</u>	 <u>411,628</u>
 <i>Fund balance at beginning of year</i>	 528,572	 528,572	 -
<i>Expenditures against prior year encumbrances</i>	11,272	11,272	-
<i>Fund balance at end of year</i>	<u>\$ 114,171</u>	<u>\$ 525,799</u>	<u>\$ 411,628</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 10,459	\$ 9,886	\$ (573)
<i>Total revenues</i>	<u>10,459</u>	<u>9,886</u>	<u>(573)</u>
<i>Expenditures:</i>			
<i>Public safety</i>	-	-	-
<i>Other</i>	-	-	-
<i>Total public safety expenditures</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Excess of revenues over expenditures</i>	<u>10,459</u>	<u>9,886</u>	<u>(573)</u>
<i>Other financing uses:</i>			
<i>Operating transfers out</i>	(22,468)	(21,895)	573
<i>Total other financing uses</i>	<u>(22,468)</u>	<u>(21,895)</u>	<u>573</u>
<i>Deficiency of revenues under expenditures and other financing uses</i>	(12,009)	(12,009)	-
<i>Fund balance at beginning of year</i>	12,009	12,009	-
<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
 Local Law Enforcement Block Grant Fund
 (Non-GAAP) Budget Basis
 For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 190,000	\$ 185,591	\$ (4,409)
<i>Interest earnings</i>	21,000	23,196	2,196
<i>Miscellaneous</i>	-	75	75
 <i>Total revenues</i>	 <u>211,000</u>	 <u>208,862</u>	 <u>(2,138)</u>
 <i>Expenditures:</i>			
<i>Public safety</i>			
<i>Capital outlay</i>	235,000	234,969	31
<i>Other</i>	78,000	49,442	28,558
 <i>Total public safety expenditures</i>	 <u>313,000</u>	 <u>284,411</u>	 <u>28,589</u>
 <i>Deficiency of revenues under expenditures</i>	 <u>(102,000)</u>	 <u>(75,549)</u>	 <u>26,451</u>
 <i>Other financing sources:</i>			
<i>Operating transfers in</i>	63,568	63,568	-
 <i>Total other financing sources</i>	 <u>63,568</u>	 <u>63,568</u>	 <u>-</u>
 <i>Deficiency of revenues and other financing sources under expenditures</i>	 <u>(38,432)</u>	 <u>(11,981)</u>	 <u>26,451</u>
 <i>Fund balance at beginning of year as restated</i>	 193,831	 193,831	 -
 <i>Fund balance at end of year</i>	 <u>\$ 155,399</u>	 <u>\$ 181,850</u>	 <u>\$ 26,451</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,335,028	\$ 1,009,362	\$ (325,666)
<i>Miscellaneous</i>	4,100	6,047	1,947
<i>Total revenues</i>	<u>1,339,128</u>	<u>1,015,409</u>	<u>(323,719)</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Personal services</i>	93,000	77,210	15,790
<i>Contractual services</i>	176,000	172,910	3,090
<i>Materials and supplies</i>	10,350	10,334	16
<i>Capital outlay</i>	54,000	51,791	2,209
<i>Other</i>	89,484	52,200	37,284
<i>Total public safety expenditures</i>	<u>422,834</u>	<u>364,445</u>	<u>58,389</u>
<i>Public health and welfare</i>			
<i>Personal services</i>	53,508	45,321	8,187
<i>Fringe benefits</i>	11,683	11,573	110
<i>Materials and supplies</i>	27,298	21,192	6,106
<i>Total public health and welfare expenditures</i>	<u>92,489</u>	<u>78,086</u>	<u>14,403</u>
<i>Leisure time activities</i>			
<i>Contractual services</i>	5,079	177	4,902
<i>Total leisure time activities expenditures</i>	<u>5,079</u>	<u>177</u>	<u>4,902</u>

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Transportation</i>			
Contractual services	30,000	-	30,000
<i>Total transportation expenditures</i>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
<i>General government</i>			
Capital outlay	58,024	55,199	2,825
<i>Total general government expenditures</i>	<u>58,024</u>	<u>55,199</u>	<u>2,825</u>
<i>Capital outlay</i>			
Contractual services	694,745	590,821	103,924
<i>Total capital outlay expenditures</i>	<u>694,745</u>	<u>590,821</u>	<u>103,924</u>
<i>Total expenditures</i>	<u>1,303,171</u>	<u>1,088,728</u>	<u>214,443</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>35,957</u>	<u>(73,319)</u>	<u>(109,276)</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	90,620	198,644	108,024
Operating transfers out	(246,214)	(243,862)	2,352
<i>Total other financing sources (uses)</i>	<u>(155,594)</u>	<u>(45,218)</u>	<u>110,376</u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	(119,637)	(118,537)	1,100
<i>Fund balance at beginning of year as restated</i>	7,846	7,846	-
<i>Expenditures against prior year encumbrances</i>	120,910	120,910	-
<i>Fund balance at end of year</i>	<u>\$ 9,119</u>	<u>\$ 10,219</u>	<u>\$ 1,100</u>

City of Mansfield, Ohio
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Probation Services Fund
 (Non-GAAP) Budget Basis
 For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Fees, licenses and permits</i>	\$ 2,000	\$ 2,237	\$ 237
<i>Miscellaneous</i>	100	162	62
<i>Total revenues</i>	<u>2,100</u>	<u>2,399</u>	<u>299</u>
<i>Expenditures:</i>			
<i>Public safety</i>			
<i>Contractual services</i>	2,100	1,201	899
<i>Total public safety expenditures</i>	<u>2,100</u>	<u>1,201</u>	<u>899</u>
<i>Excess of revenues over expenditures</i>	<u>-</u>	<u>1,198</u>	<u>1,198</u>
<i>Fund balance at beginning of year</i>	-	-	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 1,198</u>	<u>\$ 1,198</u>

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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Property taxes	\$ 325,620	\$ 337,090	\$ 11,470
Intergovernmental	9,499,770	6,947,733	(2,552,037)
Charges for services	539,565	339,378	(200,187)
Fees, licenses and permits	74,600	100,372	25,772
Interest earnings	130,800	163,452	32,652
Fines and forfeits	358,500	347,966	(10,534)
Miscellaneous	903,237	633,112	(270,125)
<i>Total revenues</i>	<u>11,832,092</u>	<u>8,869,103</u>	<u>(2,962,989)</u>
<i>Expenditures:</i>			
<i>Current</i>			
Public safety	17,336,040	16,336,614	999,426
Public health and welfare	92,489	78,086	14,403
Leisure time activities	5,079	177	4,902
Community environment	4,349,719	1,635,449	2,714,270
Transportation	5,207,110	4,201,118	1,005,992
General government	3,699,517	2,238,428	1,461,089
Capital outlay	694,745	590,821	103,924
<i>Total expenditures</i>	<u>31,384,699</u>	<u>25,080,693</u>	<u>6,304,006</u>
<i>Deficiency of revenues under expenditures</i>	<u>(19,552,607)</u>	<u>(16,211,590)</u>	<u>3,341,017</u>
<i>Other financing sources (uses):</i>			
Operating transfers in	19,967,688	19,289,420	(678,268)
Operating transfers out	(4,602,072)	(4,448,529)	153,543
Sale of fixed assets	100,000	86,663	(13,337)
<i>Total other financing sources (uses)</i>	<u>15,465,616</u>	<u>14,927,554</u>	<u>(538,062)</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(4,086,991)</u>	<u>(1,284,036)</u>	<u>2,802,955</u>
<i>Fund balance at beginning of year as restated (Note 13)</i>	2,631,408	2,631,408	-
<i>Expenditures against prior year encumbrances</i>	1,846,002	1,846,002	-
<i>Fund balance at end of year</i>	<u>\$ 390,419</u>	<u>\$ 3,193,374</u>	<u>\$ 2,802,955</u>

DEBT SERVICE FUND

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

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.

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.

Justice Center:

To account for the construction of a new Justice Center.

City of Mansfield, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000

	<u>Street Resurfacing</u>	<u>Issue II Improvement</u>
<i>Assets:</i>		
<i>Equity in pooled cash and cash equivalents</i>	\$ 425,230	\$ 211,388
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	7,206
<i>Taxes receivable</i>	274,739	-
<i>Due from other funds</i>	6,695	-
<i>Inventory of supplies</i>	22,807	-
 <i>Total assets</i>	 <u>\$ 729,471</u>	 <u>\$ 218,594</u>
 <i>Liabilities:</i>		
<i>Accounts payable</i>	\$ 6,685	\$ -
<i>Contracts payable</i>	-	53,441
<i>Contracts payable-retained percentage</i>	-	7,206
<i>Deferred revenue</i>	39,791	-
<i>Notes payable</i>	-	-
 <i>Total liabilities</i>	 <u>46,476</u>	 <u>60,647</u>
 <i>Fund equity:</i>		
<i>Fund balances</i>		
<i>Reserved for encumbrances</i>	16,050	139,315
<i>Reserved for inventory</i>	22,807	-
<i>Unreserved and undesignated</i>	644,138	18,632
 <i>Total fund equity</i>	 <u>682,995</u>	 <u>157,947</u>
 <i>Total liabilities and fund equity</i>	 <u>\$ 729,471</u>	 <u>\$ 218,594</u>

<u>1998 Improvement</u>	<u>Section 108 Improvement</u>	<u>Justice Center</u>	<u>Total</u>
\$ 87,383	\$ 2,975,751	\$ 5,055,073	\$ 8,754,825
5,783	10,839	-	23,828
-	-	-	274,739
-	-	-	6,695
-	-	-	22,807
<u>\$ 93,166</u>	<u>\$ 2,986,590</u>	<u>\$ 5,055,073</u>	<u>\$ 9,082,894</u>
\$ 4,856	\$ 9,938	\$ 40	\$ 21,519
-	173,997	-	227,438
5,783	10,839	-	23,828
-	-	-	39,791
-	70,000	-	70,000
<u>10,639</u>	<u>264,774</u>	<u>40</u>	<u>382,576</u>
4,881	413,828	-	574,074
-	-	-	22,807
77,646	2,307,988	5,055,033	8,103,437
<u>82,527</u>	<u>2,721,816</u>	<u>5,055,033</u>	<u>8,700,318</u>
<u>\$ 93,166</u>	<u>\$ 2,986,590</u>	<u>\$ 5,055,073</u>	<u>\$ 9,082,894</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, 2000

	Street Resurfacing	International Drive/Cairns Road
<i>Revenues:</i>		
Municipal income tax	\$ 2,575,396	\$ 100,000
Intergovernmental	-	-
Interest earnings	-	-
Total revenues	2,575,396	100,000
<i>Expenditures:</i>		
Capital outlay	3,300,415	-
Interest and fiscal charges	-	-
Total expenditures	3,300,415	-
Excess (deficiency) of revenues over (under) expenditures	(725,019)	100,000
<i>Other financing sources (uses):</i>		
Operating transfers in	-	-
Operating transfers out	-	-
Proceeds of notes	-	-
Total other financing sources (uses)	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(725,019)	100,000
Fund balances (deficit) at beginning of year	1,414,884	(100,000)
(Decrease) in reserve for inventory	(6,870)	-
Fund balances at end of year	\$ 682,995	\$ -

<i>Issue II Improvement</i>	<i>1998 Improvement</i>	<i>Section 108 Improvement</i>	<i>Justice Center</i>	<i>Total</i>
\$ -	\$ -	\$ -	\$ -	\$ 2,675,396
238,714	-	217,074	-	455,788
-	-	40,501	137,361	177,862
<u>238,714</u>	<u>-</u>	<u>257,575</u>	<u>137,361</u>	<u>3,309,046</u>
433,162	486,740	847,405	82,328	5,150,050
-	52,063	143,793	-	195,856
<u>433,162</u>	<u>538,803</u>	<u>991,198</u>	<u>82,328</u>	<u>5,345,906</u>
(194,448)	(538,803)	(733,623)	55,033	(2,036,860)
215,000	-	750,000	-	965,000
(71,807)	-	-	-	(71,807)
-	1,250,000	3,930,000	5,000,000	10,180,000
<u>143,193</u>	<u>1,250,000</u>	<u>4,680,000</u>	<u>5,000,000</u>	<u>11,073,193</u>
(51,255)	711,197	3,946,377	5,055,033	9,036,333
209,202	(628,670)	(1,224,561)	-	(329,145)
-	-	-	-	(6,870)
<u>\$ 157,947</u>	<u>\$ 82,527</u>	<u>\$ 2,721,816</u>	<u>\$ 5,055,033</u>	<u>\$ 8,700,318</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, 2000

	<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>	4,180,744	3,398,235	782,509
<i>Total capital outlay expenditures</i>	<u>4,180,744</u>	<u>3,398,235</u>	<u>782,509</u>
<i>Deficiency of revenues under expenditures</i>	<u>(4,180,744)</u>	<u>(3,398,235)</u>	<u>782,509</u>
<i>Other financing sources:</i>			
<i>Operating transfers in</i>	3,468,921	3,036,010	(432,911)
<i>Total other financing sources</i>	<u>3,468,921</u>	<u>3,036,010</u>	<u>(432,911)</u>
<i>Deficiency of revenues and other financing sources under expenditures</i>	<u>(711,823)</u>	<u>(362,225)</u>	<u>349,598</u>
<i>Fund balance at beginning of year</i>	641,059	641,059	-
<i>Expenditures against prior year encumbrances</i>	92,602	92,602	-
<i>Fund balance at end of year</i>	<u>\$ 21,838</u>	<u>\$ 371,436</u>	<u>\$ 349,598</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, 2000

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
	<u> </u>	<u> </u>	<u> </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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 500,000	\$ 238,714	\$ (261,286)
<i>Total revenues</i>	<u>500,000</u>	<u>238,714</u>	<u>(261,286)</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	881,237	594,112	287,125
<i>Total capital outlay expenditures</i>	<u>881,237</u>	<u>594,112</u>	<u>287,125</u>
<i>Deficiency of revenues under expenditures</i>	<u>(381,237)</u>	<u>(355,398)</u>	<u>25,839</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	215,000	215,000	-
<i>Operating transfers out</i>	(71,808)	(71,808)	-
<i>Total other financing sources (uses)</i>	<u>143,192</u>	<u>143,192</u>	<u>-</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(238,045)</u>	<u>(212,206)</u>	<u>25,839</u>
<i>Fund balance at beginning of year</i>	71,532	71,532	-
<i>Expenditures against prior year encumbrances</i>	166,513	166,513	-
<i>Fund balance at end of year</i>	<u>\$ -</u>	<u>\$ 25,839</u>	<u>\$ 25,839</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, 2000

	<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>	568,971	480,982	87,989
<i>Total capital outlay expenditures</i>	<u>568,971</u>	<u>480,982</u>	<u>87,989</u>
 <i>Deficiency of revenues under expenditures</i>	<u>(568,971)</u>	<u>(480,982)</u>	<u>87,989</u>
 <i>Other financing sources (uses):</i>			
<i>Operating transfers out</i>	(1,302,063)	(1,302,063)	-
<i>Proceeds of notes</i>	1,250,000	1,250,000	-
<i>Total other financing sources (uses)</i>	<u>(52,063)</u>	<u>(52,063)</u>	<u>-</u>
 <i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(621,034)</u>	<u>(533,045)</u>	<u>87,989</u>
 <i>Fund balance at beginning of year</i>	621,330	621,330	-
 <i>Fund balance at end of year</i>	<u>\$ 296</u>	<u>\$ 88,285</u>	<u>\$ 87,989</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,450,001	\$ 1,967,024	\$ 517,023
<i>Interest earnings</i>	100,000	40,501	(59,499)
<i>Total revenues</i>	<u>1,550,001</u>	<u>2,007,525</u>	<u>457,524</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	2,923,166	1,316,612	1,606,554
<i>Total capital outlay expenditures</i>	<u>2,923,166</u>	<u>1,316,612</u>	<u>1,606,554</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(1,373,165)</u>	<u>690,913</u>	<u>2,064,078</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers out</i>	(4,016,600)	(4,004,403)	12,197
<i>Proceeds of notes</i>	3,000,000	3,000,000	-
<i>Total other financing sources (uses)</i>	<u>(1,016,600)</u>	<u>(1,004,403)</u>	<u>12,197</u>
<i>Deficiency of revenues and other financing sources under expenditures and other financing uses</i>	<u>(2,389,765)</u>	<u>(313,490)</u>	<u>2,076,275</u>
<i>Fund balance at beginning of year</i>	2,421,163	2,421,163	-
<i>Expenditures against prior year encumbrances</i>	285,677	285,677	-
<i>Fund balance at end of year</i>	<u>\$ 317,075</u>	<u>\$ 2,393,350</u>	<u>\$ 2,076,275</u>

City of Mansfield, Ohio
 Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Justice Center Fund
 (Non-GAAP) Budget Basis
 For the Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Interest earnings	\$ 100,000	\$ 137,361	\$ 37,361
Total revenues	<u>100,000</u>	<u>137,361</u>	<u>37,361</u>
<i>Expenditures:</i>			
Capital outlay	1,000,000	82,288	917,712
Total capital outlay expenditures	<u>1,000,000</u>	<u>82,288</u>	<u>917,712</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(900,000)</u>	<u>55,073</u>	<u>955,073</u>
<i>Other financing sources:</i>			
Proceeds of notes	5,000,000	5,000,000	-
Total other financing sources	<u>5,000,000</u>	<u>5,000,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	4,100,000	5,055,073	955,073
Fund balance at beginning of year	-	-	-
Fund balance at end of year	<u>\$ 4,100,000</u>	<u>\$ 5,055,073</u>	<u>\$ 955,073</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ 1,950,001	\$ 2,205,738	\$ 255,737
<i>Interest earnings</i>	200,000	177,862	(22,138)
<i>Total revenues</i>	<u>2,150,001</u>	<u>2,383,600</u>	<u>233,599</u>
<i>Expenditures:</i>			
<i>Capital outlay</i>	9,554,118	5,872,229	3,681,889
<i>Total expenditures</i>	<u>9,554,118</u>	<u>5,872,229</u>	<u>3,681,889</u>
<i>Deficiency of revenues under expenditures</i>	<u>(7,404,117)</u>	<u>(3,488,629)</u>	<u>3,915,488</u>
<i>Other financing sources (uses):</i>			
<i>Operating transfers in</i>	3,683,921	3,251,010	(432,911)
<i>Operating transfers out</i>	(5,390,471)	(5,378,274)	12,197
<i>Proceeds of notes</i>	9,250,000	9,250,000	-
<i>Total other financing sources (uses)</i>	<u>7,543,450</u>	<u>7,122,736</u>	<u>(420,714)</u>
<i>Excess of revenues and other financing sources over expenditures and other financing uses</i>	139,333	3,634,107	3,494,774
<i>Fund balance at beginning of year</i>	3,755,084	3,755,084	-
<i>Expenditures against prior year encumbrances</i>	544,792	544,792	-
<i>Fund balance at end of year</i>	<u>\$ 4,439,209</u>	<u>\$ 7,933,983</u>	<u>\$ 3,494,774</u>

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.

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, 2000

	<u>Water Operating</u>	<u>Sewer Operating</u>
<i>Assets:</i>		
<i>Current assets:</i>		
<i>Equity in pooled cash and cash equivalents</i>	\$ 3,658,994	\$ 1,737,210
<i>Cash and cash equivalents with fiscal and escrow agent</i>	5,822	1,462
<i>Receivables (net of allowance for uncollectibles)</i>		
<i>Accounts</i>	1,007,695	784,563
<i>Taxes</i>	-	-
<i>Special assessments</i>	-	70,597
<i>Due from other funds</i>	-	-
<i>Due from other governments</i>	7,995	117,997
<i>Advance to other funds</i>	-	600,000
<i>Inventory of supplies</i>	62,114	39,601
 <i>Total current assets</i>	 4,742,620	 3,351,430
 <i>Restricted assets:</i>		
<i>Cash and cash equivalents</i>	-	3,419,807
 <i>Total restricted assets</i>	 -	 3,419,807
 <i>Property, plant and equipment</i>		
<i>Land</i>	343,228	155,598
<i>Buildings</i>	5,221,260	5,860,408
<i>Improvements other than buildings</i>	1,788,446	17,130,251
<i>Equipment</i>	14,464,242	36,897,072
<i>Less: accumulated depreciation</i>	(15,519,722)	(28,978,602)
<i>Construction in progress</i>	302,176	-
 <i>Net property, plant and equipment</i>	 6,599,630	 31,064,727
 <i>Total assets</i>	 \$ 11,342,250	 \$ 37,835,964

<i>Airport Operating</i>	<i>Parking Garage</i>	<i>Total</i>
<u> </u>	<u> </u>	<u> </u>
\$ 99,756	\$ 19,551	\$ 5,515,511
-	-	7,284
19,595	-	1,811,853
109,979	-	109,979
-	-	70,597
2,680	-	2,680
-	-	125,992
-	-	600,000
19,533	-	121,248
<u>251,543</u>	<u>19,551</u>	<u>8,365,144</u>
-	-	3,419,807
<u>-</u>	<u>-</u>	<u>3,419,807</u>
1,493,629	171,852	2,164,307
1,062,945	718,600	12,863,213
8,167,095	244,554	27,330,346
628,122	-	51,989,436
(6,351,774)	(942,714)	(51,792,812)
-	-	302,176
<u>5,000,017</u>	<u>192,292</u>	<u>42,856,666</u>
<u>\$ 5,251,560</u>	<u>\$ 211,843</u>	<u>\$ 54,641,617</u>

continued

City of Mansfield, Ohio
Combining Balance Sheet
All Enterprise Funds
(continued)
December 31, 2000

	<u>Water Operating</u>	<u>Sewer Operating</u>
<i>Liabilities:</i>		
<i>Current liabilities:</i>		
Accounts payable	\$ 129,028	\$ 154,080
Contracts payable	704	485
Contracts payable-retained percentage	5,822	1,462
Accrued wages and benefits	54,280	62,783
Due to other governments	118,660	130,616
Deferred revenue	5,680	70,597
Total current liabilities	<u>314,174</u>	<u>420,023</u>
<i>Payable from restricted assets:</i>		
General obligation bonds payable	245,000	75,000
Accrued general obligation bond interest	19,362	336
Total payable from restricted assets	<u>264,362</u>	<u>75,336</u>
<i>Noncurrent liabilities:</i>		
General obligation bonds payable	3,910,000	-
Notes payable	154,787	103,959
Compensated absences payable	316,109	242,895
Total noncurrent liabilities	<u>4,380,896</u>	<u>346,854</u>
Total liabilities	<u>4,959,432</u>	<u>842,213</u>
<i>Fund equity:</i>		
Contributed capital	528,635	32,255,847
Retained earnings (deficit)		
Reserved for replacement and improvement	-	3,419,807
Unreserved	5,854,183	1,318,097
Total fund equity	<u>6,382,818</u>	<u>36,993,751</u>
Total liabilities and fund equity	<u>\$ 11,342,250</u>	<u>\$ 37,835,964</u>

<i>Airport Operating</i>	<i>Parking Garage</i>	<i>Total</i>
<u> </u>	<u> </u>	<u> </u>
\$ 40,164	\$ -	\$ 323,272
246	-	1,435
-	-	7,284
7,973	-	125,036
21,212	-	270,488
17,729	-	94,006
87,324	-	821,521
-	-	320,000
-	-	19,698
-	-	339,698
-	-	3,910,000
-	-	258,746
19,944	-	578,948
19,944	-	4,747,694
107,268	-	5,908,913
7,180,274	-	39,964,756
-	-	3,419,807
(2,035,982)	211,843	5,348,141
5,144,292	211,843	48,732,704
\$ 5,251,560	\$ 211,843	\$ 54,641,617

City of Mansfield, Ohio
Combining Statement of Revenues, Expenses
Changes in Retained Earnings
All Enterprise Funds
For the Year Ended December 31, 2000

	<u>Water Operating</u>	<u>Sewer Operating</u>
<i>Operating revenues:</i>		
Charges for services	\$ 6,391,283	\$ 5,105,072
Total operating revenues	<u>6,391,283</u>	<u>5,105,072</u>
<i>Operating expenses:</i>		
Personal service	1,538,661	1,659,119
Fringe benefits	241,847	265,947
Materials and supplies	783,877	507,848
Utilities	369,214	379,212
Depreciation	576,066	1,671,970
Contractual services	2,315,664	2,427,181
Other operating	11,671	43,334
Total operating expenses	<u>5,837,000</u>	<u>6,954,611</u>
Operating income (loss)	<u>554,283</u>	<u>(1,849,539)</u>
<i>Nonoperating revenues (expenses):</i>		
Other nonoperating revenue	15,384	11,263
Municipal income tax	-	-
Tap and license fees	123,555	1,880
Interest expense and fiscal charges	(250,073)	(9,501)
Loss on disposal of fixed assets	(36)	(1,175)
Total nonoperating revenues (expenses)	<u>(111,170)</u>	<u>2,467</u>
Net income (loss) before operating transfers	443,113	(1,847,072)
Operating transfers in	23,000	45,120
Operating transfers out	(20,995)	(221,024)
Net income (loss)	445,118	(2,022,976)
Retained earnings (deficit) at beginning of year	5,409,065	6,760,880
Retained earnings (deficit) at end of year	<u>\$ 5,854,183</u>	<u>\$ 4,737,904</u>

<i>Airport Operating</i>	<i>Parking Garage</i>	<i>Total</i>
\$ 149,161	\$ 52,924	\$ 11,698,440
<u>149,161</u>	<u>52,924</u>	<u>11,698,440</u>
264,872	-	3,462,652
44,441	-	552,235
104,852	-	1,396,577
44,620	-	793,046
338,176	10,526	2,596,738
56,929	73,125	4,872,899
2,839	-	57,844
<u>856,729</u>	<u>83,651</u>	<u>13,731,991</u>
<u>(707,568)</u>	<u>(30,727)</u>	<u>(2,033,551)</u>
2,030	-	28,677
503,607	-	503,607
-	-	125,435
-	-	(259,574)
-	-	(1,211)
<u>505,637</u>	<u>-</u>	<u>396,934</u>
(201,931)	(30,727)	(1,636,617)
-	-	68,120
-	-	(242,019)
<u>(201,931)</u>	<u>(30,727)</u>	<u>(1,810,516)</u>
(1,834,051)	242,570	10,578,464
<u>\$ (2,035,982)</u>	<u>\$ 211,843</u>	<u>\$ 8,767,948</u>

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

	<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>	\$ 6,406,311	\$ 5,254,918	\$ 147,388
<i>Cash paid to employees</i>	(1,515,769)	(1,589,285)	(255,914)
<i>Cash paid to suppliers</i>	(3,652,454)	(3,411,114)	(195,632)
<i>Other operating expenses</i>	(276,603)	(328,868)	(50,524)
<i>Cash from other sources</i>	138,939	13,143	408,907
<i>Net cash provided by (used for) operating activities</i>	<u>1,100,424</u>	<u>(61,206)</u>	<u>54,225</u>
<i>Cash flows from noncapital financing activities:</i>			
<i>Operating transfers in</i>	23,000	45,120	-
<i>Operating transfers out</i>	(20,995)	(221,024)	-
<i>Receipt on advances to other funds</i>	-	1,720,000	-
<i>Net cash provided by noncapital financing activities</i>	<u>2,005</u>	<u>1,544,096</u>	<u>-</u>
<i>Cash flows from capital and related financing activities:</i>			
<i>Acquisition/construction of capital assets</i>	(291,553)	(528,167)	(13,464)
<i>Interest paid on general obligation debt</i>	(251,685)	(9,313)	-
<i>Principal paid on general obligation debt</i>	(260,000)	(95,000)	-
<i>Interest paid on notes</i>	-	(628)	-
<i>Principal paid on notes</i>	(9,381)	(39,882)	-
<i>Net cash (used for) capital and related financing activities</i>	<u>(812,619)</u>	<u>(672,990)</u>	<u>(13,464)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	289,810	809,900	40,761
<i>Cash and cash equivalents at beginning of year</i>	<u>3,375,006</u>	<u>4,348,579</u>	<u>58,995</u>
<i>Cash and cash equivalents at end of year</i>	<u>\$ 3,664,816</u>	<u>\$ 5,158,479</u>	<u>\$ 99,756</u>

<u>Parking Garage</u>	<u>Total</u>
\$ 52,924	\$ 11,861,541
-	(3,360,968)
(73,125)	(7,332,325)
-	(655,995)
-	560,989
(20,201)	1,073,242
-	68,120
-	(242,019)
-	1,720,000
-	1,546,101
-	(833,184)
-	(260,998)
-	(355,000)
-	(628)
-	(49,263)
-	(1,499,073)
(20,201)	1,120,270
39,752	7,822,332
\$ 19,551	\$ 8,942,602

continued

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

	<u>Water Operating</u>	<u>Sewer Operating</u>	<u>Airport Operating</u>
<i>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</i>			
Operating income (loss)	\$ 554,283	\$ (1,849,539)	\$ (707,568)
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>			
Depreciation	576,066	1,671,970	338,176
Other nonoperating revenue	15,384	11,263	2,030
Municipal income tax	-	-	503,607
Tap and license fees	123,555	1,880	-
<i>Changes in assets and liabilities:</i>			
(Increase) decrease in accounts receivable	11,223	31,036	(473)
(Increase) in taxes receivable	-	-	(109,979)
Decrease in special assessment receivable	-	7,844	-
(Increase) in due from other funds	-	-	(2,680)
(Increase) decrease in due from other governments	(1,875)	118,810	-
(Increase) decrease in inventory of supplies	1,059	(2,537)	5,432
Increase (decrease) in accounts payable	(75,246)	(66,438)	5,704
Increase (decrease) in contracts payable	(109,487)	(28,159)	208
Increase (decrease) in accrued wages and benefits	(199)	18,216	(628)
(Decrease) in due to other governments	(23,110)	(19,326)	(3,819)
Increase (decrease) in deferred revenue	5,680	(7,844)	14,629
Increase in compensated absences payable	23,091	51,618	9,586
Total adjustments	<u>546,141</u>	<u>1,788,333</u>	<u>761,793</u>
Net cash provided by (used for) operating activities	<u>\$ 1,100,424</u>	<u>\$ (61,206)</u>	<u>\$ 54,225</u>

Noncash investing, capital and 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 \$78,025.

<i>Parking Garage</i>	<i>Total</i>
<u> </u>	<u> </u>
\$ (30,727)	\$ (2,033,551)
<u> </u>	<u> </u>
10,526	2,596,738
-	28,677
-	503,607
-	125,435
-	41,786
-	(109,979)
-	7,844
-	(2,680)
-	116,935
-	3,954
-	(135,980)
-	(137,438)
-	17,389
-	(46,255)
-	12,465
-	84,295
<u>10,526</u>	<u>3,106,793</u>
<u> </u>	<u> </u>
\$ (20,201)	\$ 1,073,242
<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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 5,981,700	\$ 6,382,502	\$ 400,802
Other	130,000	135,213	5,213
<i>Total revenues</i>	<u>6,111,700</u>	<u>6,517,715</u>	<u>406,015</u>
<i>Expenses:</i>			
Personal services	1,529,200	1,515,769	13,431
Fringe benefits	299,595	265,145	34,450
Contractual services	1,682,662	717,178	965,484
Utilities	392,700	388,472	4,228
Materials and supplies	806,933	775,844	31,089
Other	32,839	21,352	11,487
Capital outlay	499,921	473,466	26,455
<i>Total expenses</i>	<u>5,243,850</u>	<u>4,157,226</u>	<u>1,086,624</u>
<i>Excess of revenues over expenses</i>	867,850	2,360,489	1,492,639
Operating transfers in	23,000	23,000	-
Operating transfers out	(2,706,966)	(2,696,311)	10,655
<i>Deficiency of revenues under expenses and operating transfers</i>	<u>(1,816,116)</u>	<u>(312,822)</u>	<u>1,503,294</u>
<i>Fund equity at beginning of year</i>	2,337,800	2,337,800	-
<i>Expenses against prior year encumbrances</i>	997,657	997,657	-
<i>Fund equity at end of year</i>	<u>\$ 1,519,341</u>	<u>\$ 3,022,635</u>	<u>\$ 1,503,294</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 5,013,500	\$ 5,239,237	\$ 225,737
Other	75,000	45,724	(29,276)
 Total revenues	 <u>5,088,500</u>	 <u>5,284,961</u>	 <u>196,461</u>
 <i>Expenses:</i>			
Personal services	1,623,734	1,589,285	34,449
Fringe benefits	311,091	286,135	24,956
Contractual services	4,521,164	888,880	3,632,284
Utilities	385,280	384,058	1,222
Materials and supplies	615,788	599,305	16,483
Other	96,389	85,590	10,799
Capital outlay	931,468	869,181	62,287
 Total expenses	 <u>8,484,914</u>	 <u>4,702,434</u>	 <u>3,782,480</u>
 Excess (deficiency) of revenues over (under) expenses	 (3,396,414)	 582,527	 3,978,941
 Operating transfers in	 1,620,000	 1,720,000	 100,000
Operating transfers out	(2,194,103)	(2,188,822)	5,281
 Excess (deficiency) of revenues over (under) expenses and operating transfers	 (3,970,517)	 113,705	 4,084,222
 Fund equity at beginning of year as restated	 3,528,275	 3,528,275	 -
 Expenses against prior year encumbrances	 790,626	 790,626	 -
 Fund equity at end of year	 <u>\$ 348,384</u>	 <u>\$ 4,432,606</u>	 <u>\$ 4,084,222</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 136,800	\$ 147,388	\$ 10,588
Other	5,500	2,036	(3,464)
Total revenues	<u>142,300</u>	<u>149,424</u>	<u>7,124</u>
<i>Expenses:</i>			
Personal services	258,775	255,914	2,861
Fringe benefits	50,135	48,352	1,783
Contractual services	42,640	39,847	2,793
Utilities	53,551	53,551	-
Materials and supplies	45,190	44,981	209
Other	44,474	43,528	946
Capital outlay	47,960	47,415	545
Total expenses	<u>542,725</u>	<u>533,588</u>	<u>9,137</u>
Deficiency of revenues under expenses	(400,425)	(384,164)	16,261
Operating transfers in	418,182	393,182	(25,000)
Operating transfers out	(76,698)	(46,698)	30,000
Deficiency of revenues under expenses and operating transfers	(58,941)	(37,680)	21,261
Fund equity at beginning of year	21,555	21,555	-
Expenses against prior year encumbrances	37,436	37,436	-
Fund equity at end of year	<u>\$ 50</u>	<u>\$ 21,311</u>	<u>\$ 21,261</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
<i>Charges for services</i>	\$ 50,000	\$ 53,076	\$ 3,076
<i>Total revenues</i>	<u>50,000</u>	<u>53,076</u>	<u>3,076</u>
<i>Expenses:</i>			
<i>Contractual services</i>	72,650	56,824	15,826
<i>Total expenses</i>	<u>72,650</u>	<u>56,824</u>	<u>15,826</u>
<i>Deficiency of revenues under expenses</i>	(22,650)	(3,748)	18,902
<i>Operating transfers out</i>	<u>(16,337)</u>	<u>(16,337)</u>	<u>-</u>
<i>Deficiency of revenues under expenses and operating transfers</i>	(38,987)	(20,085)	18,902
<i>Fund equity at beginning of year</i>	38,987	38,987	-
<i>Fund equity at end of year</i>	<u>\$ -</u>	<u>\$ 18,902</u>	<u>\$ 18,902</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Charges for services	\$ 11,182,000	\$ 11,822,203	\$ 640,203
Other	210,500	182,973	(27,527)
 Total revenues	 <u>11,392,500</u>	 <u>12,005,176</u>	 <u>612,676</u>
 <i>Expenses:</i>			
Personal services	3,411,709	3,360,968	50,741
Fringe benefits	660,821	599,632	61,189
Contractual services	6,319,116	1,702,729	4,616,387
Utilities	831,531	826,081	5,450
Materials and supplies	1,467,911	1,420,130	47,781
Other	173,702	150,470	23,232
Capital outlay	1,479,349	1,390,062	89,287
 Total expenses	 <u>14,344,139</u>	 <u>9,450,072</u>	 <u>4,894,067</u>
 Excess (deficiency) of revenues over (under) expenses	 (2,951,639)	 2,555,104	 5,506,743
 Operating transfers in	 2,061,182	 2,136,182	 75,000
Operating transfers out	(4,994,104)	(4,948,168)	45,936
 Deficiency of revenues under expenses and operating transfers	 (5,884,561)	 (256,882)	 5,627,679
 Fund equity at beginning of year as restated (Note 13)	 5,926,617	 5,926,617	 -
 Expenses against prior year encumbrances	 1,825,719	 1,825,719	 -
 Fund equity at end of year	 <u>\$ 1,867,775</u>	 <u>\$ 7,495,454</u>	 <u>\$ 5,627,679</u>

INTERNAL SERVICE FUNDS

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

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, 2000*

	<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>	\$ 322,921	\$ 10,774	\$ 69,710	\$ 147,800
<i>Inventory of supplies</i>	3,639	14,851	15,307	-
<i>Total current assets</i>	<u>326,560</u>	<u>25,625</u>	<u>85,017</u>	<u>147,800</u>
<i>Property, plant and equipment:</i>				
<i>Equipment</i>	449,357	676,849	303,304	-
<i>Less: accumulated depreciation</i>	(415,648)	(488,475)	(183,677)	-
<i>Net property, plant and equipment</i>	<u>33,709</u>	<u>188,374</u>	<u>119,627</u>	<u>-</u>
<i>Total assets</i>	<u>\$ 360,269</u>	<u>\$ 213,999</u>	<u>\$ 204,644</u>	<u>\$ 147,800</u>
<i>Liabilities:</i>				
<i>Current liabilities:</i>				
<i>Accounts payable</i>	\$ 45,942	\$ 2,800	\$ 56	\$ 8,484
<i>Contracts payable</i>	100	-	228	-
<i>Accrued wages and benefits</i>	12,513	4,557	17,018	-
<i>Due to other governments</i>	32,840	13,646	47,947	-
<i>Claims and judgements payable</i>	-	-	-	708,986
<i>Total current liabilities</i>	<u>91,395</u>	<u>21,003</u>	<u>65,249</u>	<u>717,470</u>
<i>Noncurrent liabilities:</i>				
<i>Compensated absences payable</i>	81,547	50,889	86,789	-
<i>Obligation under capital lease</i>	-	125,005	-	-
<i>Total noncurrent liabilities</i>	<u>81,547</u>	<u>175,894</u>	<u>86,789</u>	<u>-</u>
<i>Total liabilities</i>	<u>172,942</u>	<u>196,897</u>	<u>152,038</u>	<u>717,470</u>
<i>Fund equity:</i>				
<i>Contributed capital</i>	2,443	20,231	31,834	81,168
<i>Retained earnings (deficit)</i>	184,884	(3,129)	20,772	(650,838)
<i>Unreserved</i>	184,884	(3,129)	20,772	(650,838)
<i>Total fund equity (deficit)</i>	<u>187,327</u>	<u>17,102</u>	<u>52,606</u>	<u>(569,670)</u>
<i>Total liabilities and fund equity</i>	<u>\$ 360,269</u>	<u>\$ 213,999</u>	<u>\$ 204,644</u>	<u>\$ 147,800</u>

<u>OML Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 4,459	\$ 249,550	\$ 805,214
-	-	33,797
<u>4,459</u>	<u>249,550</u>	<u>839,011</u>
-	-	1,429,510
-	-	(1,087,800)
<u>-</u>	<u>-</u>	<u>341,710</u>
<u>\$ 4,459</u>	<u>\$ 249,550</u>	<u>\$ 1,180,721</u>
\$ 5,900	\$ -	\$ 63,182
-	-	328
-	-	34,088
-	134,485	228,918
-	-	708,986
<u>5,900</u>	<u>134,485</u>	<u>1,035,502</u>
-	-	219,225
-	-	125,005
<u>-</u>	<u>-</u>	<u>344,230</u>
<u>5,900</u>	<u>134,485</u>	<u>1,379,732</u>
-	-	135,676
(1,441)	115,065	(334,687)
<u>(1,441)</u>	<u>115,065</u>	<u>(199,011)</u>
<u>\$ 4,459</u>	<u>\$ 249,550</u>	<u>\$ 1,180,721</u>

City of Mansfield, Ohio
Combining Statement of Revenues, Expenses
Changes in Retained Earnings
All Internal Service Funds
For the Year Ended December 31, 2000

	<u>Garage Operating</u>	<u>Data Processing</u>	<u>Utility Collections</u>	<u>Health Insurance</u>
<i>Operating revenues:</i>				
<i>Charges for services</i>	\$ 1,343,484	\$ 519,899	\$ 1,143,524	\$ 3,593,605
<i>Total operating revenues</i>	<u>1,343,484</u>	<u>519,899</u>	<u>1,143,524</u>	<u>3,593,605</u>
<i>Operating expenses:</i>				
<i>Personal services</i>	406,862	176,062	605,608	-
<i>Fringe benefits</i>	66,644	25,772	98,947	-
<i>Materials and supplies</i>	485,912	40,913	168,574	-
<i>Utilities</i>	44,248	-	-	-
<i>Depreciation</i>	13,065	59,291	37,618	-
<i>Contractual services</i>	189,222	196,446	232,008	252,454
<i>Claims expense</i>	-	-	-	3,247,238
<i>Other operating</i>	435	-	-	1,428
<i>Total operating expenses</i>	<u>1,206,388</u>	<u>498,484</u>	<u>1,142,755</u>	<u>3,501,120</u>
<i>Operating income (loss)</i>	<u>137,096</u>	<u>21,415</u>	<u>769</u>	<u>92,485</u>
<i>Nonoperating revenues (expenses):</i>				
<i>Other nonoperating revenue</i>	4,281	-	5,680	-
<i>Interest expense and fiscal charges</i>	-	(7,706)	-	-
<i>Loss on disposal of fixed assets</i>	-	(193)	-	-
<i>Total nonoperating revenues (expenses)</i>	<u>4,281</u>	<u>(7,899)</u>	<u>5,680</u>	<u>-</u>
<i>Net income (loss) before operating transfers</i>	141,377	13,516	6,449	92,485
<i>Operating transfers out</i>	-	(2,000)	-	-
<i>Net income (loss)</i>	141,377	11,516	6,449	92,485
<i>Retained earnings (deficit) at beginning of year</i>	43,507	(14,645)	14,323	(743,323)
<i>Retained earnings (deficit) at end of year</i>	<u>\$ 184,884</u>	<u>\$ (3,129)</u>	<u>\$ 20,772</u>	<u>\$ (650,838)</u>

<i>OML Self Insurance</i>	<i>Workers Compensation</i>	<i>Total</i>
\$ 261,749	\$ 489,066	\$ 7,351,327
<u>261,749</u>	<u>489,066</u>	<u>7,351,327</u>
-	-	1,188,532
-	-	191,363
-	-	695,399
-	-	44,248
-	-	109,974
263,190	374,063	1,507,383
-	-	3,247,238
-	-	1,863
<u>263,190</u>	<u>374,063</u>	<u>6,986,000</u>
(1,441)	115,003	365,327
-	-	9,961
-	-	(7,706)
-	-	(193)
<u>-</u>	<u>-</u>	<u>2,062</u>
(1,441)	115,003	367,389
-	-	(2,000)
<u>(1,441)</u>	<u>115,003</u>	<u>365,389</u>
-	62	(700,076)
<u>\$ (1,441)</u>	<u>\$ 115,065</u>	<u>\$ (334,687)</u>

*City of Mansfield, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2000*

	<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>	\$ 1,343,484	\$ 519,899	\$ 1,143,524
<i>Cash paid to employees</i>	(396,518)	(170,648)	(591,974)
<i>Cash paid to suppliers</i>	(738,107)	(313,255)	(398,658)
<i>Cash paid to claims</i>	-	-	-
<i>Other operating expenses</i>	(73,010)	(28,365)	(107,552)
<i>Cash from other sources</i>	4,281	-	5,680
<i>Net cash provided by operating activities</i>	<u>140,130</u>	<u>7,631</u>	<u>51,020</u>
<i>Cash flows from noncapital financing activities:</i>			
<i>Operating transfers out</i>	-	(2,000)	-
<i>Payment on advance from other funds</i>	-	-	-
<i>Net cash (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>	(15,958)	(37,503)	(2,235)
<i>Interest paid on equipment contract</i>	-	(7,706)	-
<i>Principal paid on equipment contract</i>	-	(39,873)	-
<i>Net cash (used for) capital and related financing activities</i>	<u>(15,958)</u>	<u>(85,082)</u>	<u>(2,235)</u>
<i>Net increase (decrease) in cash and cash equivalents</i>	124,172	(79,451)	48,785
<i>Cash and cash equivalents at beginning of year</i>	198,749	90,225	20,925
<i>Cash and cash equivalents at end of year</i>	<u>\$ 322,921</u>	<u>\$ 10,774</u>	<u>\$ 69,710</u>

<u>Health Insurance</u>	<u>OML Self Insurance</u>	<u>Workers Compensation</u>	<u>Total</u>
\$ 3,593,605	\$ 261,749	\$ 489,066	\$ 7,351,327
-	-	-	(1,159,140)
(258,432)	(257,290)	(239,578)	(2,205,320)
(3,003,299)	-	-	(3,003,299)
(2,464)	-	-	(211,391)
-	-	-	9,961
<u>329,410</u>	<u>4,459</u>	<u>249,488</u>	<u>782,138</u>
-	-	-	(2,000)
(250,000)	-	-	(250,000)
<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>(252,000)</u>
-	-	-	(55,696)
-	-	-	(7,706)
-	-	-	(39,873)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(103,275)</u>
79,410	4,459	249,488	426,863
68,390	-	62	378,351
<u>147,800</u>	<u>4,459</u>	<u>249,550</u>	<u>805,214</u>
<u><u>147,800</u></u>	<u><u>4,459</u></u>	<u><u>249,550</u></u>	<u><u>805,214</u></u>

continued

*City of Mansfield, Ohio
Combining Statement of Cash Flows
All Internal Service Funds
(continued)
For the Year Ended December 31, 2000*

	<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)	\$ 137,096	\$ 21,415	\$ 769
<i>Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:</i>			
Depreciation	13,065	59,291	37,618
Other nonoperating revenue	4,281	-	5,680
<i>Changes in assets and liabilities:</i>			
Decrease in inventory of supplies	513	6,063	2,055
Increase (decrease) in accounts payable	(19,274)	(6,770)	(131)
(Decrease) in contracts payable	(19)	(75,189)	(105)
Increase in accrued wages and benefits	1,065	168	1,993
Increase (decrease) in due to other governments	(5,876)	(2,593)	(8,500)
Increase in claims and judgements payable	-	-	-
Increase in compensated absences payable	9,279	5,246	11,641
Total adjustments	<u>3,034</u>	<u>(13,784)</u>	<u>50,251</u>
Net cash provided by operating activities	<u>\$ 140,130</u>	<u>\$ 7,631</u>	<u>\$ 51,020</u>

Noncash investing, capital and financing activities:

During the year the internal service funds acquired fixed assets from the general fixed assets account group. The contribution of the related assets totaled \$3,937.

<i>Health Insurance</i>	<i>OML Self Insurance</i>	<i>Workers Compensation</i>	<i>Total</i>
<u>\$ 92,485</u>	<u>\$ (1,441)</u>	<u>\$ 115,003</u>	<u>\$ 365,327</u>
-	-	-	109,974
-	-	-	9,961
-	-	-	8,631
(7,014)	5,900	-	(27,289)
-	-	-	(75,313)
-	-	-	3,226
-	-	134,485	117,516
243,939	-	-	243,939
-	-	-	26,166
<u>236,925</u>	<u>5,900</u>	<u>134,485</u>	<u>416,811</u>
<u>\$ 329,410</u>	<u>\$ 4,459</u>	<u>\$ 249,488</u>	<u>\$ 782,138</u>

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
<i>Revenues:</i>			
Other	\$ 14,000	\$ 4,539	\$ (9,461)
<i>Total revenues</i>	<u>14,000</u>	<u>4,539</u>	<u>(9,461)</u>
 <i>Expenses:</i>			
Personal services	396,900	396,518	382
Fringe benefits	83,817	72,575	11,242
Contractual services	53,351	51,955	1,396
Utilities	43,725	43,725	-
Materials and supplies	617,088	494,205	122,883
Other	435	435	-
Capital outlay	164,416	164,416	-
<i>Total expenses</i>	<u>1,359,732</u>	<u>1,223,829</u>	<u>135,903</u>
 <i>Deficiency of revenues under expenses</i>	<u>(1,345,732)</u>	<u>(1,219,290)</u>	<u>126,442</u>
Operating transfers in	1,332,042	1,343,484	11,442
Operating transfers out	(185,052)	(185,052)	-
 <i>Deficiency of revenues under expenses and operating transfers</i>	<u>(198,742)</u>	<u>(60,858)</u>	<u>137,884</u>
 <i>Fund equity at beginning of year as restated</i>	16,328	16,328	-
 <i>Expenses against prior year encumbrances</i>	182,552	182,552	-
 <i>Fund equity at end of year</i>	<u>\$ 138</u>	<u>\$ 138,022</u>	<u>\$ 137,884</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Revenues:</i>			
Other	\$ 1,200	\$ -	\$ (1,200)
<i>Total revenues</i>	1,200	-	(1,200)
 <i>Expenses:</i>			
Personal services	171,000	170,648	352
Fringe benefits	32,405	28,365	4,040
Contractual services	300,189	295,637	4,552
Materials and supplies	40,000	33,392	6,608
Other	5,000	-	5,000
Capital outlay	59,602	49,541	10,061
<i>Total expenses</i>	608,196	577,583	30,613
 <i>Deficiency of revenues under expenses</i>	(606,996)	(577,583)	29,413
Operating transfers in	547,626	519,899	(27,727)
Operating transfers out	(30,855)	(30,855)	-
	(90,225)	(88,539)	1,686
 <i>Deficiency of revenues under expenses and operating transfers</i>			
Fund equity at beginning of year	162	162	-
Expenses against prior year encumbrances	90,063	90,063	-
Fund equity at end of year	\$ -	\$ 1,686	\$ 1,686

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
<i>Revenues:</i>			
Other	\$ 5,900	\$ 6,401	\$ 501
<i>Total revenues</i>	<u>5,900</u>	<u>6,401</u>	<u>501</u>
 <i>Expenses:</i>			
Personal services	592,757	591,974	783
Fringe benefits	116,032	108,323	7,709
Contractual services	71,357	69,921	1,436
Materials and supplies	170,917	170,433	484
<i>Total expenses</i>	<u>951,063</u>	<u>940,651</u>	<u>10,412</u>
 <i>Deficiency of revenues under expenses</i>	<u>(945,163)</u>	<u>(934,250)</u>	<u>10,913</u>
Operating transfers in	1,143,584	1,143,584	-
Operating transfers out	(219,184)	(219,184)	-
	<u> </u>	<u> </u>	<u> </u>
 <i>Deficiency of revenues under expenses and operating transfers</i>	<u>(20,763)</u>	<u>(9,850)</u>	<u>10,913</u>
 <i>Fund equity at beginning of year</i>	2,450	2,450	-
 <i>Expenses against prior year encumbrances</i>	18,413	18,413	-
 <i>Fund equity at end of year</i>	<u>\$ 100</u>	<u>\$ 11,013</u>	<u>\$ 10,913</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Other	\$ 280,000	\$ 365,094	\$ 85,094
<i>Total revenues</i>	<u>280,000</u>	<u>365,094</u>	<u>85,094</u>
 <i>Expenses:</i>			
Contractual services	3,650,177	3,418,603	231,574
<i>Total expenses</i>	<u>3,650,177</u>	<u>3,418,603</u>	<u>231,574</u>
 <i>Deficiency of revenues under expenses</i>	<u>(3,370,177)</u>	<u>(3,053,509)</u>	316,668
Operating transfers in	3,551,786	3,382,919	(168,867)
Operating transfers out	(250,000)	(250,000)	-
	<u> </u>	<u> </u>	<u> </u>
 <i>Excess (deficiency) of revenues over (under) expenses and operating transfers</i>	<u>(68,391)</u>	<u>79,410</u>	<u>147,801</u>
 <i>Fund equity at beginning of year</i>	68,391	68,391	-
 <i>Fund equity at end of year</i>	<u>\$ -</u>	<u>\$ 147,801</u>	<u>\$ 147,801</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>			
Other	\$ -	\$ -	\$ -
<i>Total revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Expenses:</i>			
Contractual services	262,000	257,290	4,710
<i>Total expenses</i>	<u>262,000</u>	<u>257,290</u>	<u>4,710</u>
<i>Deficiency of revenues under expenses</i>	(262,000)	(257,290)	4,710
Operating transfers in	262,000	261,749	(251)
<i>Excess of revenues over expenses and operating transfers</i>	-	4,459	4,459
<i>Fund equity at beginning of year</i>	-	-	-
<i>Fund equity at end of year</i>	<u>\$ -</u>	<u>\$ 4,459</u>	<u>\$ 4,459</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, 2000

	<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>	1,000,756	239,578	761,178
<i>Total expenses</i>	<u>1,000,756</u>	<u>239,578</u>	<u>761,178</u>
 <i>Deficiency of revenues under expenses</i>	(1,000,756)	(239,578)	761,178
<i>Operating transfers in</i>	<u>1,000,694</u>	<u>489,066</u>	<u>(511,628)</u>
 <i>Excess (deficiency) of revenues over (under) expenses and operating transfers</i>	(62)	249,488	249,550
 <i>Fund equity at beginning of year</i>	62	62	-
 <i>Fund equity at end of year</i>	<u>\$ -</u>	<u>\$ 249,550</u>	<u>\$ 249,550</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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
	<u> </u>	<u> </u>	<u> </u>
<i>Revenues:</i>			
Other	\$ 301,100	\$ 376,034	\$ 74,934
<i>Total revenues</i>	<u>301,100</u>	<u>376,034</u>	<u>74,934</u>
 <i>Expenses:</i>			
Personal services	1,160,657	1,159,140	1,517
Fringe benefits	232,254	209,263	22,991
Contractual services	5,337,830	4,332,984	1,004,846
Utilities	43,725	43,725	-
Materials and supplies	828,005	698,030	129,975
Other	5,435	435	5,000
Capital outlay	224,018	213,957	10,061
<i>Total expenses</i>	<u>7,831,924</u>	<u>6,657,534</u>	<u>1,174,390</u>
 <i>Deficiency of revenues under expenses</i>	<u>(7,530,824)</u>	<u>(6,281,500)</u>	<u>1,249,324</u>
Operating transfers in	7,837,732	7,140,701	(697,031)
Operating transfers out	(685,091)	(685,091)	-
 <i>Excess (deficiency) of revenues over (under) expenses and operating transfers</i>	<u>(378,183)</u>	<u>174,110</u>	<u>552,293</u>
 <i>Fund equity at beginning of year as restated (Note 13)</i>	87,393	87,393	-
 <i>Expenses against prior year encumbrances</i>	291,028	291,028	-
 <i>Fund equity at end of year</i>	<u>\$ 238</u>	<u>\$ 552,531</u>	<u>\$ 552,293</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.

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, 2000

Expendable Trust

	Sub Division Fees	Unclaimed Money	Historic Preservation	Shade Tree
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 55,639	\$ 91,895	\$ 689	\$ 5,039
Investments	-	-	-	-
Cash and cash equivalents with fiscal and escrow agent	-	-	-	-
Taxes receivable	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 55,639	\$ 91,895	\$ 689	\$ 5,039
<i>Liabilities:</i>				
Accounts payable	\$ 5,014	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Due to individuals	-	-	-	-
Unapportioned monies	-	-	-	-
Total liabilities	5,014	-	-	-
<i>Fund equity:</i>				
Fund balance				
Unreserved and undesignated	50,625	91,895	689	5,039
Total fund equity	50,625	91,895	689	5,039
Total liabilities and fund equity	\$ 55,639	\$ 91,895	\$ 689	\$ 5,039

continued

City of Mansfield, Ohio
Combining Balance Sheet
All Fiduciary Funds
(continued)
December 31, 2000

Agency Funds

	OSP Fines	Sewer and Street Opening	Building Security	Payroll Agency
<i>Assets:</i>				
Equity in pooled cash and cash equivalents	\$ 5,777	\$ 9,635	\$ 8,000	\$ -
Investments	-	-	-	-
Cash and cash equivalent with fiscal and escrow agent	-	-	-	405,732
Taxes receivable	-	-	-	-
Due from other funds	6,114	-	-	-
Total assets	\$ 11,891	\$ 9,635	\$ 8,000	\$ 405,732
<i>Liabilities:</i>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	46,957
Due to other governments	-	-	-	150,185
Due to individuals	11,891	9,635	8,000	208,590
Unapportioned monies	-	-	-	-
Total liabilities	\$ 11,891	\$ 9,635	\$ 8,000	\$ 405,732
<i>Fund equity:</i>				
Fund balance				
Unreserved and undesignated	-	-	-	-
Total fund equity	-	-	-	-
Total liabilities and fund equity	\$ 11,891	\$ 9,635	\$ 8,000	\$ 405,732

Agency Funds

<u>Municipal Court</u>	<u>Transient Occupancy Tax</u>	<u>Board of Standards Assessments</u>	<u>Utility Deposits</u>	<u>Total Fiduciary Funds</u>
\$ 372,661	\$ 12,608	\$ 425	\$ 600	\$ 562,968
190,000	-	-	-	190,000
-	-	-	-	405,732
-	8,871	-	-	8,871
-	-	-	-	6,114
<u>\$ 562,661</u>	<u>\$ 21,479</u>	<u>\$ 425</u>	<u>\$ 600</u>	<u>\$ 1,173,685</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ -	\$ -	\$ -	\$ -	\$ 5,014
144,968	4,902	-	-	196,827
73,833	-	425	-	224,443
2,504	16,577	-	600	257,797
341,356	-	-	-	341,356
<u>562,661</u>	<u>21,479</u>	<u>425</u>	<u>600</u>	<u>1,025,437</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
-	-	-	-	148,248
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
-	-	-	-	148,248
<u>\$ 562,661</u>	<u>\$ 21,479</u>	<u>\$ 425</u>	<u>\$ 600</u>	<u>\$ 1,173,685</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

City of Mansfield, Ohio
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 All Expendable Trust Funds
 For the Year Ended December 31, 2000

	<u>Sub Division Fees</u>	<u>Unclaimed Money</u>	<u>Historic Preservation</u>
<i>Revenues:</i>			
<i>Intergovernmental</i>	\$ -	\$ -	\$ 10,000
<i>Miscellaneous</i>	-	2,134	-
<i>Total revenues</i>	<u>-</u>	<u>2,134</u>	<u>10,000</u>
<i>Expenditures:</i>			
<i>Current:</i>			
<i>General government</i>	8,094	74	-
<i>Total expenditures</i>	<u>8,094</u>	<u>74</u>	<u>-</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<u>(8,094)</u>	<u>2,060</u>	<u>10,000</u>
<i>Fund balances (deficit) at beginning of year</i>	58,719	89,835	(9,311)
<i>Fund balances at end of year</i>	<u>\$ 50,625</u>	<u>\$ 91,895</u>	<u>\$ 689</u>

<i>Shade Tree</i>	<i>Total</i>
\$ -	\$ 10,000
-	2,134
<hr/>	<hr/>
-	12,134
<hr/>	<hr/>
70	8,238
<hr/>	<hr/>
70	8,238
<hr/>	<hr/>
(70)	3,896
<hr/>	<hr/>
5,109	144,352
<hr/>	<hr/>
\$ 5,039	\$ 148,248
<hr/> <hr/>	<hr/> <hr/>

City of Mansfield, Ohio
 Combining Statement of Changes
 In Assets and Liabilities
 All Agency Funds
 For the Year Ended December 31, 2000

OSP Fines

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/00</u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 4,827	\$ 77,351	\$ 76,401	\$ 5,777
<i>Due from other funds</i>	5,619	77,846	77,351	6,114
 <i>Total assets</i>	 <u>\$ 10,446</u>	 <u>\$ 155,197</u>	 <u>\$ 153,752</u>	 <u>\$ 11,891</u>
 <i>Liabilities:</i>				
<i>Due to individuals</i>	\$ 10,446	\$ 77,846	\$ 76,401	\$ 11,891
 <i>Total liabilities</i>	 <u>\$ 10,446</u>	 <u>\$ 77,846</u>	 <u>\$ 76,401</u>	 <u>\$ 11,891</u>

Sewer and Street Opening

<i>Balance 1/1/00</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/00</i>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 10,235	\$ 3,800	\$ 4,400	\$ 9,635
-	-	-	-
<u>\$ 10,235</u>	<u>\$ 3,800</u>	<u>\$ 4,400</u>	<u>\$ 9,635</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 10,235	\$ 3,800	\$ 4,400	\$ 9,635
<u>\$ 10,235</u>	<u>\$ 3,800</u>	<u>\$ 4,400</u>	<u>\$ 9,635</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, 2000

Building Security

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/00</u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 4,000	\$ 16,550	\$ 12,550	\$ 8,000
<i>Cash and cash equivalents with fiscal and escrow agent</i>	-	-	-	-
<i>Total assets</i>	<u>\$ 4,000</u>	<u>\$ 16,550</u>	<u>\$ 12,550</u>	<u>\$ 8,000</u>
 <i>Liabilities:</i>				
<i>Due to other funds</i>	\$ -	\$ -	\$ -	\$ -
<i>Due to other governments</i>	-	-	-	-
<i>Due to individuals</i>	4,000	16,550	12,550	8,000
<i>Total liabilities</i>	<u>\$ 4,000</u>	<u>\$ 16,550</u>	<u>\$ 12,550</u>	<u>\$ 8,000</u>

Payroll Agency

<i>Balance 1/1/00</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/00</i>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ -	\$ -	\$ -	\$ -
242,348	24,012,236	23,848,852	405,732
<u>\$ 242,348</u>	<u>\$ 24,012,236</u>	<u>\$ 23,848,852</u>	<u>\$ 405,732</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ -	\$ 567,165	\$ 520,208	\$ 46,957
125,894	6,778,491	6,754,200	150,185
116,454	16,666,580	16,574,444	208,590
<u>\$ 242,348</u>	<u>\$ 24,012,236</u>	<u>\$ 23,848,852</u>	<u>\$ 405,732</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, 2000

Municipal Court

	<i>Balance 1/1/00</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/00</i>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 286,363	\$ 4,327,678	\$ 4,241,380	\$ 372,661
<i>Investments</i>	190,000	-	-	190,000
<i>Taxes receivables</i>	-	-	-	-
 <i>Total assets</i>	 <u>\$ 476,363</u>	 <u>\$ 4,327,678</u>	 <u>\$ 4,241,380</u>	 <u>\$ 562,661</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
 <i>Liabilities:</i>				
<i>Due to other funds</i>	\$ 131,602	\$ 1,821,555	\$ 1,808,189	\$ 144,968
<i>Due to other governments</i>	71,089	1,075,758	1,073,014	73,833
<i>Due to individuals</i>	2,481	26,264	26,241	2,504
<i>Unapportioned monies</i>	271,191	1,404,101	1,333,936	341,356
 <i>Total liabilities</i>	 <u>\$ 476,363</u>	 <u>\$ 4,327,678</u>	 <u>\$ 4,241,380</u>	 <u>\$ 562,661</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Transient Occupancy Tax

<i>Balance 1/1/00</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/00</i>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 2,813	\$ 209,237	\$ 199,442	\$ 12,608
-	-	-	-
11,433	206,675	209,237	8,871
<u>\$ 14,246</u>	<u>\$ 415,912</u>	<u>\$ 408,679</u>	<u>\$ 21,479</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 3,963	\$ 25,002	\$ 24,063	\$ 4,902
-	-	-	-
10,283	180,889	174,595	16,577
-	-	-	-
<u>\$ 14,246</u>	<u>\$ 205,891</u>	<u>\$ 198,658</u>	<u>\$ 21,479</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, 2000

Board of Standards Assessments

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/00</u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 208	\$ 2,845	\$ 2,628	\$ 425
<i>Taxes receivables</i>	-	-	-	-
<i>Total assets</i>	<u>\$ 208</u>	<u>\$ 2,845</u>	<u>\$ 2,628</u>	<u>\$ 425</u>
 <i>Liabilities:</i>				
<i>Due to other governments</i>	\$ 208	\$ 2,845	\$ 2,628	\$ 425
<i>Due to individuals</i>	-	-	-	-
<i>Total liabilities</i>	<u>\$ 208</u>	<u>\$ 2,845</u>	<u>\$ 2,628</u>	<u>\$ 425</u>

Utility Deposits

<i>Balance 1/1/00</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance 12/31/00</i>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ 250	\$ 450	\$ 100	\$ 600
-	-	-	-
<u>\$ 250</u>	<u>\$ 450</u>	<u>\$ 100</u>	<u>\$ 600</u>
<u> </u>	<u> </u>	<u> </u>	<u> </u>
\$ -	\$ -	\$ -	\$ -
250	450	100	600
<u>\$ 250</u>	<u>\$ 450</u>	<u>\$ 100</u>	<u>\$ 600</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, 2000

Total All Agency Funds

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 12/31/00</u>
<i>Assets:</i>				
<i>Equity in pooled cash and cash equivalents</i>	\$ 308,696	\$ 4,637,911	\$ 4,536,901	\$ 409,706
<i>Investments</i>	190,000	-	-	190,000
<i>Cash and cash equivalents with fiscal and escrow agent</i>	242,348	24,012,236	23,848,852	405,732
<i>Taxes receivables</i>	11,433	206,675	209,237	8,871
<i>Due from other funds</i>	5,619	77,846	77,351	6,114
 <i>Total assets</i>	 <u>\$ 758,096</u>	 <u>\$ 28,934,668</u>	 <u>\$ 28,672,341</u>	 <u>\$ 1,020,423</u>
 <i>Liabilities:</i>				
<i>Due to other funds</i>	\$ 135,565	\$ 2,413,722	\$ 2,352,460	\$ 196,827
<i>Due to other governments</i>	197,191	7,857,094	7,829,842	224,443
<i>Due to individuals</i>	154,149	16,972,379	16,868,731	257,797
<i>Unapportioned monies</i>	271,191	1,404,101	1,333,936	341,356
 <i>Total liabilities</i>	 <u>\$ 758,096</u>	 <u>\$ 28,647,296</u>	 <u>\$ 28,384,969</u>	 <u>\$ 1,020,423</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, 2000

<i>General fixed assets:</i>	
<i>Land</i>	\$ 4,341,045
<i>Buildings</i>	12,381,144
<i>Improvements other than buildings</i>	706,742
<i>Equipment</i>	12,588,429
<i>Construction in progress</i>	1,215,177
 <i>Total general fixed assets</i>	 <u>\$31,232,537</u>
<i>Investment in general fixed assets by source:</i>	
<i>General fund revenues</i>	\$12,660,353
<i>Special revenue fund revenues</i>	9,813,872
<i>Capital projects fund revenues</i>	394,023
<i>Expendable trust fund revenues</i>	63,732
<i>Donations</i>	4,700,192
<i>Grants</i>	2,093,492
<i>Debt proceeds</i>	1,506,873
 <i>Total investment in general fixed assets</i>	 <u>\$31,232,537</u>

City of Mansfield, Ohio
 General Fixed Assets Account Group
 Schedule of General Fixed Assets by Function and Activity
 December 31, 2000

	Total	Land	Buildings	Improvements Other Than Buildings	Equipment
<i>Public safety:</i>					
Police	\$ 2,930,535	\$ -	\$ 10,500	\$ -	\$ 2,920,035
Fire	4,536,237	61,507	1,053,504	-	3,421,226
Sign and Signal	395,108	-	70,995	-	324,113
Communications	443,358	-	-	-	443,358
Total public safety	8,305,238	61,507	1,134,999	-	7,108,732
<i>Public health and welfare:</i>					
Litter Control	77,881	-	-	-	77,881
Total public health and welfare	77,881	-	-	-	77,881
<i>Leisure time activities:</i>					
Parks	2,414,737	789,751	558,627	353,229	713,130
Recreation	69,041	-	-	-	69,041
Total leisure time activities	2,483,778	789,751	558,627	353,229	782,171
<i>Community environment:</i>					
Codes and Permits	213,432	-	-	-	213,432
Community Development	384,267	291,477	-	-	92,790
Total community environment	597,699	291,477	-	-	306,222
<i>Transportation:</i>					
Street Maintenance and Repair	3,340,987	-	13,410	2,434	3,325,143
Total transportation	3,340,987	-	13,410	2,434	3,325,143
<i>General government:</i>					
Legislative	7,165	-	-	-	7,165
Executive	13,958,406	3,198,310	10,674,108	-	85,988
Financial	133,889	-	-	-	133,889
Judicial	288,572	-	-	-	288,572
Law	25,415	-	-	-	25,415
Engineering	185,838	-	-	5,940	179,898
Maintenance	511,559	-	-	345,139	166,420
Sundry	100,933	-	-	-	100,933
Total general government	15,211,777	3,198,310	10,674,108	351,079	988,280
Construction in progress	1,215,177	-	508,821	706,356	-
Total general fixed assets	\$ 31,232,537	\$ 4,341,045	\$ 12,889,965	\$ 1,413,098	\$ 12,588,429

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, 2000

	1/1/00	Additions	Deletions	12/31/00
<i>Public safety:</i>				
Police	\$ 2,871,216	\$ 453,808	\$ 394,489	\$ 2,930,535
Fire	4,996,283	156,602	616,648	4,536,237
Sign and Signal	333,737	61,371	-	395,108
Communications	406,259	43,461	6,362	443,358
Total public safety	8,607,495	715,242	1,017,499	8,305,238
<i>Public health and welfare:</i>				
Litter Control	77,881	-	-	77,881
Total public health and welfare	77,881	-	-	77,881
<i>Leisure time activities:</i>				
Parks	2,370,076	190,523	145,862	2,414,737
Recreation	65,204	9,325	5,488	69,041
Total leisure time activities	2,435,280	199,848	151,350	2,483,778
<i>Community environment:</i>				
Codes and Permits	200,127	48,965	35,660	213,432
Community Development	370,237	14,030	-	384,267
Total community environment	570,364	62,995	35,660	597,699
<i>Transportation:</i>				
Street Maintenance and Repair	3,106,005	361,523	126,541	3,340,987
Total transportation	3,106,005	361,523	126,541	3,340,987
<i>General government:</i>				
Legislative	7,165	-	-	7,165
Executive	13,686,089	963,746	691,429	13,958,406
Financial	121,880	46,644	34,635	133,889
Judicial	270,239	18,928	595	288,572
Law	25,415	-	-	25,415
Engineering	159,401	32,365	5,928	185,838
Maintenance	511,970	54,229	54,640	511,559
Sundry	82,841	57,000	38,908	100,933
Total general government	14,865,000	1,172,912	826,135	15,211,777
Construction in progress	37,957	1,177,220	-	1,215,177
Total general fixed assets	\$ 29,699,982	\$ 3,689,740	\$ 2,157,185	\$ 31,232,537

STATISTICAL SECTION

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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)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<i>Public Safety</i>	\$ 789	\$ 677	\$ 666	\$ 981	\$ 668	\$ 794	\$ 884	\$ 902	\$ 1,119	\$ 1,120
<i>Public Health and Welfare</i>	28	28	29	28	28	28	29	28	28	30
<i>Leisure Time Activities</i>	602	681	760	800	883	831	862	841	968	1,064
<i>Community Environment</i>	339	383	382	413	438	485	463	511	582	545
<i>General Government</i>	4,943	4,966	5,232	5,508	6,506	6,086	6,663	6,592	7,786	7,999
<i>Capital Outlay</i>	25	-	-	-	-	-	-	-	-	-
<i>Principal and Interest</i>	37	34	34	-	-	-	-	-	-	-
Total	\$ 6,763	\$ 6,769	\$ 7,103	\$ 7,730	\$ 8,523	\$ 8,224	\$ 8,901	\$ 8,874	\$10,483	\$10,758

(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)

	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
<i>Property Taxes</i>	\$ 1,280	\$ 1,291	\$ 1,237	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,532	\$ 1,580	\$ 1,554	\$ 1,685
<i>Municipal Income Tax</i>	-	369	533	547	596	224	892	445	457	430
<i>Special Assessments</i>	5	5	5	5	8	7	12	16	13	20
<i>Intergovernmental</i>	3,455	2,943	3,069	3,929	3,592	3,511	3,828	4,883	4,799	5,418
<i>Charges for Services</i>	71	91	52	73	57	46	43	32	44	40
<i>Fees, Licenses and Permits</i>	254	267	275	349	325	362	348	415	475	419
<i>Interest Earnings</i>	600	665	754	820	1,190	1,099	1,085	1,151	991	1,785
<i>Fines and Forfeits</i>	1,051	1,344	1,506	1,665	1,672	1,494	1,520	1,588	1,495	1,532
<i>Miscellaneous</i>	58	44	34	55	5	35	58	43	89	83
Total	\$ 6,774	\$ 7,019	\$ 7,465	\$ 8,844	\$ 8,846	\$ 8,179	\$ 9,318	\$10,153	\$ 9,917	\$11,412

(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

Collection Year	Billed (1)	Collected (2)	% Collected	Delinquent	
				Current	Accumulated
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
2000	2,709,006	2,649,291	97.8	251,848	1,514,768

(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>
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
2000	633,510	615,018	97.0	18,492	102,023

(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**

Collection Year	Real Property		Personal Property (1)	
	Assessed	Estimated Actual	Assessed	Estimated Actual
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
2000	512,865,440	1,465,329,830	138,798,968	555,195,870

(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>		
\$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
32,355,880	92,445,400	684,020,288	2,112,971,100	32.37	2000

Table 5

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

<u>Collection Year</u>	<u>(3) Operating</u>	<u>Police and Fire Pension</u>	<u>Debt (2) Retirement</u>	<u>City of Mansfield</u>	<u>Richland County</u>	<u>Mansfield City School District</u>	<u>Total</u>
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
2000	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**

<u>Collection Year</u>	<u>Billed</u>	<u>Collected (1)</u>	<u>Percent Collected</u>	<u>Accumulated Delinquent</u>
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
2000	85,800	67,600	79	554,478

(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)

Year	Population (1)	Assessed Value (3)	Gross General Bonded Debt (2,4)	Less Debt Service Fund Balance (4)
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
2000	49,346	684,020	6,955	2,946

(1) Source: U.S. Census Bureau, Census 2000

(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>
\$ 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
4,230	-	(221)	-	-

TABLE 8 (A)

CITY OF MANSFIELD, OHIO
 COMPUTATION OF LEGAL DEBT MARGIN
 UNVOTED DEBT LIMIT (5 1/2%)
 At December 31, 2000

<i>Total Assessed Property Value</i>		\$684,020,288
		<u> </u>
<i>Unvoted Debt Limit 5 1/2% of Assessed Valuation</i>		\$ 37,621,116
<i>Total Unvoted Debt Outstanding at December 31, 2000</i>	\$ 4,474,200	
<i>Less: Exempted Debt</i>		
<i>Unvoted General Obligation bonds to be paid from Water and Sewer system revenues</i>	(4,230,000)	
<i>Unvoted General Obligation bonds issued in anticipation of the collection of Special Assessments</i>	(69,200)	
	<u> </u>	
<i>Total</i>	\$ 175,000	
<i>Less: Debt Service Fund Balance</i>	(2,946,145)	
	<u> </u>	
<i>Net Subject to 5 1/2% limit</i>		-
		<u> </u>
<i>Total Legal Unvoted Debt Margin</i>		\$ 37,621,116
		<u> </u>

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, 2000

<i>Total Assessed Property Value</i>		\$684,020,288
		<hr style="border-top: 3px double #000;"/>
<i>Voted and Unvoted Debt Limit 10 1/2% of Assessed Valuation</i>		\$ 71,822,130
<i>Total Voted and Unvoted Debt outstanding at December 31, 2000</i>	\$ 7,024,200	
<i>Less: Exempted Debt</i>		
<i>Unvoted General Obligation bonds to be paid from Water and Sewer system revenues</i>	(4,230,000)	
<i>Unvoted General Obligation bonds issued in anticipation of the collection of Special Assessments</i>	(69,200)	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
<i>Total</i>	\$ 2,725,000	
<i>Less: Debt Service Fund Balance</i>	(2,946,145)	
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/>	
<i>Net Subject to 10 1/2% limit</i>		-
		<hr style="border-top: 3px double #000;"/>
<i>Total Legal Voted and Unvoted Debt Margin</i>		\$ 71,822,130
		<hr style="border-top: 3px double #000;"/>

Source: City of Mansfield Finance Department

TABLE 9

CITY OF MANSFIELD, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
December 31, 2000

<i>Political Subdivision</i>	<i>Amount of Debt</i>	<i>Percent Applicable to City (2)</i>	<i>City's Share</i>
<hr/>	<hr/>	<hr/>	<hr/>
<i>Richland County</i>	\$ 8,795,000 (1)	34.63 %	\$ 3,045,709
<i>Mansfield-Richland County Library</i>	1,945,000 (3)	39.95	777,028
<i>Mansfield City School District</i>	42,016,578 (1)	72.09	30,289,751
	<hr/>		<hr/>
<i>Totals</i>	\$ 52,756,578		\$ 34,112,488
	<hr/> <hr/>		<hr/> <hr/>

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

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

(3) 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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service to Total General Expenditures</u>
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
2000	720,000	138,790	858,790	10,757,675	8.0

(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>							
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
2000	6,691,283	5,260,934	1,430,349	230,000	249,810	479,810	2.98
<i>Sewer</i>							
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
2000	5,105,072	5,282,641	(177,569)	95,000	9,313	104,313	-

(1) Current year only.

Source: City of Mansfield Finance Department

Table 12

**CITY OF MANSFIELD, OHIO
DEMOGRAPHIC STATISTICS
December 31, 2000**

Population

<u>Year</u>	<u>City of Mansfield</u>	<u>Richland County/MSA</u>	<u>2000 Median Age</u>
1960	47,325	117,761	Mansfield 36.4
1970	55,047	129,997	Richland 37.7
1980	53,927	131,205	Ohio 36.2
1990	50,627	126,137	
2000	49,346	128,852	

Housing and Income Statistics

<u></u>	<u>City of Mansfield</u>	<u>Richland County</u>	<u>State of Ohio</u>
Total Housing Units	22,267	53,062	4,783,051
Total year-round occupied units	20,182	49,534	4,445,773
Owner occupied (Percent of total year round)	57.6%	71.5%	69.1%

Source: U.S. Census Bureau, Census 2000

Unemployment Rates

<u>Year</u>	<u>City of Mansfield</u>	<u>State of Ohio</u>	<u>United States</u>
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
2000	7.1	4.1	4.0

Source: Bureau of Labor Market Information
Ohio Department of Job and Family 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
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
2000	117	42,086,297	226	9,976,497	768,325	166,013,230	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 - 2000**

Real: Excluding Public Utility

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
AK Steel Corporation	Steel and Steel Products	\$ 6,887,660	1.99 %
Mansfield Square	Shopping Center	3,432,820	.99
Gorman Rupp Company	Pumps and Pumping Units	2,556,820	.74
Newman Technology	Manufacturing	1,994,180	.58
Jay Plastics	Manufacturing	1,885,170	.54
Therm-O-Disc	Thermostats	1,554,810	.44
Skilken, Morris B.	Shopping Centers	1,412,800	.40
Mansfield Motel	Motel	1,386,490	.39
Richland Bank	Bank	1,107,380	.32
Lumbermans	Insurance	867,390	.25
Totals		\$ 23,085,520	6.64 %

Tangible Personal: Excluding Public Utility

<u>Name of Taxpayer</u>	<u>Nature of Business</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
AK Steel Corporation	Steel and Steel Products	\$ 14,177,200	10.71 %
Newman Technology	Manufacturing	12,625,030	9.53
Gorman Rupp	Pumps and Pumping Units	10,864,830	8.21
Jay Plastics	Manufacturing	6,900,970	5.21
Therm-O-Disc	Thermostats	6,376,630	4.82
Shiloh Corporation	Tool & Die	4,436,460	3.35
Time Warner	Cable Company	3,083,570	2.33
Ideal Electric	Electric Motors, Generators	2,908,820	2.20
Mansfield Foundry	Manufacturing	2,516,360	1.90
ABN Sports Supply Inc	Sports Supplies	2,207,940	1.67
Totals		\$ 66,097,810	49.93 %

Public Utility

<u>Name of Taxpayer</u>	<u>Nature of Utility</u>	<u>Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Ohio Edison	Electric	\$ 10,345,460	35.33 %
Sprint	Telephone	8,704,880	29.73
Columbia Gas Company	Natural Gas	7,366,360	25.16
Norfolk Southern Rail	Railway	899,830	3.07
Totals		\$ 27,316,530	93.29 %

Source: Richland County Auditor

Table 15

**CITY OF MANSFIELD, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2000**

<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>	104
 <i>Police Protection:</i>	
<i>Number of stations</i>	1
<i>Number of sworn policemen</i>	95
 <i>Municipal Water Department:</i>	
<i>Number of customers</i>	19,816
<i>Average daily consumption</i>	10,000,000 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>	1,583 students
<i>North Central State College</i>	2,813 students



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
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
JULY 17, 2001**