

**CITY OF WESTERVILLE  
FRANKLIN COUNTY**

**REGULAR AUDIT**

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



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

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**STATE OF OHIO**



**CITY OF WESTERVILLE  
FRANKLIN COUNTY**

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

City Manager and Members of Council  
City of Westerville  
Franklin County  
21 South State Street  
Westerville, Ohio 43081

We have audited the general purpose financial statements of the City of Westerville, Franklin County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 2, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

**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.

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

A handwritten signature in black ink, appearing to read "Jim Petro".

**JIM PETRO**  
Auditor of State

June 2, 2000



# City of Westerville, Ohio



## Comprehensive Annual Financial Report

*... For the year ended December 31, 1999*

# ***City of Westerville, Ohio***

## **Comprehensive**

## **Annual Financial Report**

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

**Issued By the Department of Finance**

**John P. Winkel  
Finance Director**

**Margaret M. Doone, CPA  
Assistant Finance Director**

# City of Westerville, Ohio

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

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# City of Westerville, Ohio



## Introductory Section



Finance Department

June 2, 2000

Members of Westerville City Council and  
Citizens of the City of Westerville, Ohio:

The Comprehensive Annual Financial Report (CAFR) of the City of Westerville for the year ended December 31, 1999, is hereby submitted. This report is prepared by the Finance Department and is intended to inform elected officials, employees, bondholders, investment bankers, rating agencies, and all interested persons of the financial affairs of the City. Responsibility for both the accuracy of the presented data and the thoroughness of the presentation rests with the City. We believe the data to be accurate in all material aspects and to be presented in a manner designed to set forth fairly the financial position and the results of operations of the City as measured by the financial activity of its various funds.

The Comprehensive Annual Financial Report is divided into three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains a letter of transmittal, a listing of the City's elected and appointed officials, an organizational chart, and a certificate of achievement. The Financial Section contains the general purpose financial statements and notes; combining, individual fund, and account group statements and schedules for the year ended December 31, 1999, and the independent auditors' report. The Statistical Section provides pertinent and select financial, economic and demographic information which displays trends for comparative fiscal periods.

This report consists of the primary government, component units, and other organizations that are included to ensure that the financial statements of the City are fairly presented and complete. The primary government includes the funds, departments, and activities that do not have legal standing separate from the City. Services provided by the primary government encompass police, fire, and emergency medical services, the maintenance of streets and other infrastructure, planning, zoning, recreation, and general administrative services. The City also operates a swimming pool and four utilities: water filtration and distribution, sewer collection, refuse collection, and electric distribution.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to the organization; or is obligated for the debt of the organization. Component units may also include organizations for which the City approves the budgets, the issuance of debt or the levying of taxes. Based on this criteria; the Westerville City School District and the Westerville Public Library have been excluded because the City is not financially accountable for them nor are the entities fiscally dependent on the City.

The City is associated with three other separate governmental organizations that do not have a separately elected governing body and do not meet the definition of a component unit. They are The Westerville Industry and Commerce Corporation (WICC), a not-for-profit corporation, formed to promote industrial, economic, commercial and civic development in and around the City; The Westerville, Minerva Park, and Blendon Township Joint Hospital District, a jointly governed organization consisting of three elected officials from each of the governmental entities comprising the Joint Hospital District; and CORMA, a risk sharing pool. Information regarding these entities may be found in Notes 16, 17 and 18 to the General Purpose Financial Statements.

### **The City and Form of Government**

The City is located in central Ohio, approximately 13 miles north of downtown Columbus, and includes portions of Franklin and Delaware Counties. Westerville is a home rule municipal corporation established under the laws of the State of Ohio, and operates under its own Charter. The current Charter, which provides for a Council-City Manager form of government, was adopted in 1964.

The legislative authority is vested in a seven-member City Council whose members are elected at-large for staggered four year terms. The presiding officer is the chairman, who is elected by the Council for a two year term. Council enacts ordinances, resolutions relating to tax levies, City services, and licensing; and appropriates and borrows money and accepts bids for materials and services and other municipal purposes. Also elected by the Council is the Mayor who is the ceremonial head of the City and exercises the judicial powers granted to the mayor of a municipality under state law in the function of the Mayor's Court. The City manager, appointed by the Council, is the chief executive officer of the City. The City Manager supervises the administration of all departments and appoints their directors and all other employees.

### **Economic Condition and Outlook**

After nearly two decades of planning and eighteen months of construction, the Polaris Parkway & Cleveland Avenue extensions are now complete. These extensions will provide much needed traffic relief to all areas surrounding Westerville by providing alternative routes to I-71 and I-270 and will open Westerville's 941 Corridor for development. This area, newly named *Westar*, is one of the region's finest environments for new business development. In order to continue to provide first-class services and to enhance the City's infrastructure, it is important to generate sufficient revenue. Development in *Westar* will expand the employment base, which increases income tax revenues without increasing what is now one of the lowest income tax rates in central Ohio. With direct highway access, superb schools, quality parks, efficient city services, an educated workforce, and safe and diverse neighborhoods, Westerville has a balanced environment where excellent employers want to locate and grow. The Liebert Company has already located more than 200 engineers, managers and customer service representatives in their new building off Cleveland Avenue.

While creating local jobs is important to City revenues and residents can certainly benefit from well-paying jobs close to home, this business expansion must be done in conjunction with residential, park and open space land uses, all essential ingredients to the ongoing health of a community. *Westar* is a prime example of mixing uses for the community's benefit. Along with many new businesses, this area will also include six new soccer fields, a bikeway/leisure path system, Heritage Park improvements, and last but certainly not least, a \$16 million community recreation center.

The City has other economic development issues to consider besides *Westar*. On April 6, 1999, City Council approved the Maughlin Tract annexation. This 97-acre tract is located at the southeast corner of Hanawalt and Worthington-Galena Roads, abutting the Spring Hollow and Overlook Subdivisions, which will be developed with 126 homes and 340,000 square feet of office space. The future development of 100 acres along Cooper Road, just east of Cleveland Avenue, will also be important to the City's future. And while new development is always nice, City leaders understand the importance of working with existing business partners to ensure they continue to call Westerville home.

### **Major Initiatives**

New and exciting opportunities exist for those who want to know more about the Westerville community and its city services. City mapping and parcel information is now online. This geographic information system provides pictorial information regarding property lines, topographic details and infrastructure on and near a specific land parcel. This section also links to respective county auditor web sites to provide online property tax information.

Other new additions include: a downloadable Customer Service Inquiries, located in the *Permits, Forms and Surveys* section, which provide residents opportunities to share their customer service experiences with City staff; an FAQ (frequently asked questions) section for each department, and information about the PROS 2000 parks expansion program (located in the *Parks & Recreation* section).

Numerous residents have provided positive feedback about the *Events Calendar* and *Request for Service* sections. The calendar section provides a three-month glimpse of City-related special events, and the request for service section allows residents to e-mail staff about various questions and concerns. We encourage residents to share ideas for new web site content with us at [www.ci.westerville.oh.us](http://www.ci.westerville.oh.us).

The City of Westerville *Customer Satisfaction Survey* program was implemented in April 1999. Approximately 200 such surveys are distributed every month to randomly selected customers who were served during the preceding month. This distribution method was selected so that departments could receive continuous customer feedback from those people that they were directly serving.

After nearly one year and 500 *Customer Satisfaction Survey* responses, the City of Westerville's customers rate City staff customer service levels as "excellent" to "exceptional." On a 7-point scale, the City of Westerville staff received marks of 6.42 for timeliness, 6.40 for quality, 6.31 for effectiveness, 6.53 for expertise, 6.68 for courtesy, 6.63 for professionalism, and 6.76 for appearance. Respondents also gave overall City services a score of 6.38.

Traffic congestion throughout Westerville is expected to improve due to the completion of the *Sunbury Road* widening from County Line Road to Yellowhammer Drive; the *Polaris Parkway* and *Cleveland Avenue* extensions, which will provide a direct route from northern Westerville to I-71; and the *North State Street* widening between Old County Line Road and the Northgate Shopping Center.

Westerville voters are beginning to see the results of the Parks and Recreation projects that they approved through the passage of the .25 percent income tax levy that took effect last year. Projects completed in 1999 include the Westerville Bikeway from Old County Line Road south to Cherrington Road and restrooms constructed at Towers Park and Walnut Ridge Park.

### **For The Future**

#### **Recreational Opportunities**

One facet of *Westar* is the expanded recreation opportunities this area will present to the community. More than \$22 million in parks improvements are now occurring around the new Cleveland Avenue extension. A six-field soccer complex should be ready for the fall soccer season. The community recreation center construction is under way. The two story, 94,000 square foot center will be located just east of the six field soccer complex at the Cleveland Avenue/ County Line Road intersection. It will consist of two separate and distinct wings merged by a grand rotunda which will serve as the main entrance and allow people to see action occurring throughout the building. The east wing includes a leisure pool area with two large slides, a competitive pool area, a gymnasium with two full-sized basketball courts that can be converted to four volleyball courts, and a second floor mezzanine that

includes a 1/9 mile jogging track and workout room overlooking the pool and gymnasium. The west wing will consist of classroom and meeting space, a baby-sitting area, and a 3,600 square foot multipurpose room. This \$16 million facility is part of the \$27 million PROS 2000 parks and recreation plan approved by voters.

The *Heritage Park* development, including the Everal Barn renovation, is located approximately 1/4 mile south of the community recreation center. The Everal Barn, built in the 1880's and listed on the *National Register of Historic Places*, will become the centerpiece of the Heritage Park expansion project. The barn's interior will be renovated for year-round rental use for business meetings, family reunions, small wedding receptions and other special events. In all, the Heritage Park expansion project, as outlined in the PROS 2000 parks and recreation plan, is expected to cost \$1.7 million. These costs include the barn updates, a centralized pond, and bikeways and leisure paths which will connect to current bikeway routes.

Improvements to *Huber Village Park* will be completed in spring, 2000. This work includes a five diamond wagon wheel complex for participants in the Westerville Youth Baseball and Softball League. Other site amenities include a new park entrance, a picnic shelter near the Planet Westerville playground, expanded parking and a perimeter leisure path.

### **New Northwest Development**

The *North Westerville Plan* outlined growth potential in the City's northwest quadrant as early as the late 1980's. Now, in conjunction with the new roads discussed, developers are building new office parks in this area.

The *Pointe at Polaris*, the first planned development in Westerville's 941 Corridor, is taking shape, with many stores set to open in the first half of 2000. Much has been made of the new 200,000+ square foot mega Meijer store, which has a facade resembling Westerville's Uptown District. But Meijer is just one piece of this development, located at the corner of State Route 3 and Polaris Parkway. Other buildings of interest include two new full-service restaurants; a 40,000 square foot multi-use building just northeast of Meijer; a three-story, 52,000 square foot office building constructed by the Donald R. Kenney Co., to be located in front of the Meijer store; a new Bank One branch office, a Meijer gas station and convenience store, and three new fast food restaurants.

More new development is taking place about a mile east of the Pointe at Polaris. Continental Real Estate Company, the Pointe at Polaris developer, is building the *North Star Corporate Center* at the corner of Hanawalt and Worthington-Galena Roads. This 97-acre development includes 300,000 square feet of new office space and a subdivision of 126 single family homes called *Walnut Bend*, to be built by M/I Schottenstein. The Ohio Civil Service Employees Association, a statewide labor organization, will move 100 employees to an office building in this location in late summer, 2000. Just north of the North Star Corporate Center, the Daimler Group and the Donald R. Kenney Co. are building *Office Pointe* on a 22-acre plot located east of Worthington Road and north of Hanawalt Road. This development also includes 300,000 square feet of new office space. The advertising firm of Gerbig, Snell/Weisheimer & Associates has already announced that the company will move its headquarters and 150 employees into one of Daimler's buildings upon its completion this summer.

The primary focus of *Westar*'s remaining 750 acres is for offices. The gently rolling land, including some parcels with highly desirable wooded areas, is getting a lot of attention from developers and employers. The City expects that several more office users will announce they too are locating in *Westar* in 2000.

## **Department Focus**

**Westerville's Police Division** consists of 54 officers, 11 civilian employees including an animal control officer, and 25 Reserve Police Officers. The Police Division's mission is to maintain a safe environment for all who live, work, or play in Westerville. This mission is accomplished through pro-active and reactive services that utilize cruiser, bike and foot patrol. Each cruiser is equipped with a mobile data computer that allows the officer to receive instant information from the Communications Division and the Law Enforcement Automated Data System (LEADS).

A key component of the Police Division is community policing, which includes school resource officers, Westerville's D.A.R.E. program, and the majority of police outreach programs made available to the community. The continuing trend of violence in schools nationwide has forced us to take a hard look at how we deploy our resources, particularly in our schools. By working closely with Westerville City School officials, the Police Division created a program that calls for a School Resource Officer to be located at each of the two high schools from 7:30 a.m. - 3:30 p.m. during the school year. Increasing security is one reason for these positions, but the larger goal is to provide a safer learning environment and maintain a positive relationship between students, teachers, administrators and police officers. These school resource officers are also expected to act as mentors and advisors to the students. In addition to the school resource officers, D.A.R.E. (Drug Abuse Resistance Education) offers a life skills based prevention program that concentrates on self-esteem building, consequence recognition, risk analysis, and strengthening a child's overall decision-making skills. The primary course is presented to 5th graders; other drug and safety programs are presented to Kindergartners, 2<sup>nd</sup>, 4<sup>th</sup>, and 7<sup>th</sup> graders. Other crime prevention services include:

**What If** (Westerville Helping A Child Through Identification & Fingerprinting), a program created to maintain current photographs and fingerprints to assist in tracking missing children. Nothing is more important than a child's safety, and the Police Division encourages every parent to take part in this program;

**Self-defense for Women**, a six-hour course designed to teach women simple but effective defensive skills;

**Safety City**, a safety program taught to more than 300 four- and five-year-old children annually. The Police Division, in conjunction with the Fire Division and Westerville Safety City Inc., conducts this two-week session each summer;

**Citizens Police Academy**, a free eleven-week course designed to increase citizen awareness of police operations. While not intended to make citizens into police officers, this academy does provide insight into a Westerville police officer's daily duties;

**Police Trading Cards**, which have become one of the most popular youth programs. These cards, similar to sport cards, help to create bonds of trust between children and officers;

**Neighborhood Block Watch** is a crime prevention program which enlists the active participation of citizens in cooperation with the police to reduce crime in our neighborhoods. It involves citizens getting to know each other and working together in a program of mutual assistance;

**Bicycle Safety Rodeo**, a bicycle safety program co-sponsored with State Farm Insurance. Upon completion of a maneuverability course, children receive their own bicycle safety I.D. card. Bicycle safety inspections are also conducted to ensure that each bike is in proper working order;

a **Speakers Bureau** to teach civic, business and community groups about bicycle safety, child abuse, drug abuse, rape prevention, and other crime prevention efforts. Public appearances are also available by the costumed character *McGruff*, the crime dog, and *P.C.*, the robot patrol car;

Cops and Kids Day, a program designed to provide children of all ages an opportunity to interact with law enforcement officers in a positive way; and

P.A.L.S. (Puppets And Lessons on Safety), a program which uses puppets and songs to present different safety topics to children. P.A.L.S. has been an especially big hit during elementary school safety presentations.

### **Financial Information**

**Accounting Controls:** In developing the City's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of the financial records for preparing financial statements and maintain accountability for assets. The concept of reasonable assurance is based of the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

**Budgetary Control:** The annual tax budget for the City is prepared and filed with the Franklin County Auditor no later than July 20 of each year. After a public hearing, the County Budget Commission certifies to the City the revenues the City expects to receive during the upcoming calendar year. These amounts are combined with the available balances at year-end to become the total dollars available for appropriation by fund. In December, the Council holds public hearings and meets with the City Manager and Staff to determine the City's budget requirements for the upcoming year. These amounts are then appropriated by Council ordinance. Additional funding can be procured by a request to Council and the passage of a supplemental appropriation.

The City maintains budgetary control on a non-GAAP basis by fund, and within each fund by department, at major object levels which include personal services, supplies and materials, other services and charges, capital outlay, debt service, and transfers by fund. For management purposes, the major object level is further defined, with budgeted amounts not to exceed the aggregate appropriated by Council.

Budgetary control is maintained by an encumbrance of the purchase commitment amounts prior to the release of purchase orders to vendors. The purchase requisitions are submitted to the Finance Director for approval and the preparation of a purchase order, certification of the availability of funds, and encumbrance against the available appropriation. Encumbrances which would exceed the available appropriation are not approved or recorded until council authorizes additional appropriations. At the end of the year, outstanding encumbrances are carried forward to the new year if the purchased item has not been received or the project has not been completed.

**Basis of Accounting:** During the year, the accounting records are maintained on a cash basis for all funds types. To prepare this report, adjusting entries are prepared for the various funds to convert the cash basis records to modified accrual for all governmental funds and agency funds, and accrual for the proprietary fund types. The modified accrual basis of accounting requires revenue to be recognized when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Principal and interest on general long term and special assessment debt are recognized as expenditures when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year. The accrual basis of accounting is used for reporting purposes by the proprietary funds. Revenues are recognized when they are earned and expenses are recorded at the time liabilities are incurred. Unbilled service charges are recognized as revenue at year-end.

**General Government Functions:** The General Fund encompasses the general governmental functions of the City and all other functions not accounted for in other funds. General Fund revenues, increases and decreases in relation to the prior year, and percentage of total on a GAAP basis are:

Revenues	1998	1999	Increase (Decrease)	Percent of Total	Percent of Increase (Decrease)
Property Taxes	\$2,086,507	\$2,083,756	(\$2,751)	9.51%	(0.13%)
Municipal Income Tax	11,768,223	12,407,839	639,616	56.64	5.44
Intergovernmental Revenues	2,763,793	3,236,064	472,271	14.77	17.09
Charges for Services	961,428	1,266,644	305,216	5.78	31.75
Fees, Licenses, and Permits	235,438	368,300	132,862	1.68	56.43
Fines and Forfeitures	300,999	317,744	16,745	1.45	5.56
Interest	3,934,379	3,661,602	(272,777)	16.71	(6.93)
Net Increase (Decrease) in Fair Value of Investments	733,458	(1,479,462)	(2,212,920)	(6.75)	(301.71)
Miscellaneous	390,892	45,054	(345,838)	0.21	(88.47)
Total	\$23,175,117	\$21,907,541	(\$1,267,576)		

- The change in Intergovernmental Revenues was due primarily to estate tax collections rising by over \$500,000.
- The increase in Charges for Services was due to additional charges generated from the inspections of the newly installed cable television provider's system.
- Fees, Licences and Permits revenue increased from additional permits and fees as a result of the development of Westar.
- The primary investment objectives of the City are to preserve capital and to remain liquid in order to meet anticipated operating and cash flow requirements. Consequently, the investment portfolio is adequately diversified to avoid the sale of investments prior to maturity. During fiscal year 1999, the City did not experience any *realized* losses on investments caused by changes to their market value and related economic conditions.

The City's investment portfolio consists of full faith and credit obligations of the United States and securities issued by Federal Government Agencies. Investments in derivatives and in stripped principal or interest obligations of eligible obligations are strictly prohibited.

At December 31, 1999, the City's investment portfolio had an *unrealized* loss in market value compared to an *unrealized* gain in market value at December 31, 1998. Nevertheless, the City's investment portfolio was earning a sound 5.59% bond equivalent yield with an average effective maturity of 145 days.

- The decrease in Miscellaneous revenue was due to the receipt of a one-time rebate of \$332,795 from Workers' Compensation in 1998.

The following schedule presents a summary of the General Fund expenditures, the increases and decreases, and percent of total in relation to the prior year on a GAAP basis.

Expenditures	1998	1999	Increase (Decrease)	Percent of Total	Percent of Increase (Decrease)
Current Operations and Maintenance					
Security of Persons and Property	\$6,070,427	\$5,955,513	(\$114,914)	45.08%	(1.89%)
Public Health	28,278	66,685	38,407	0.50	135.82
Community Development	1,459,063	1,945,609	486,546	14.73	33.35
Basic Utility Services	268,518	175,710	(92,808)	1.33	(34.56)
Transportation	4,732	0	(4,732)	0.00	(100.00)
General Government	5,114,518	5,064,590	(49,928)	38.35	(0.98)
Debt Service	1,492	1,492	0	0.01	0.00
Total	<u>\$12,947,028</u>	<u>\$13,209,599</u>	<u>\$262,571</u>		

- Public Health increased due to additional capital outlay and grounds maintenance for the public cemetery.
- Community Development expenditures increased as a result of the cost of inspections of an additional cable television provider installing cable within the City.
- Basic Utility Services decreased as a result of no capital outlays for storm sewers during the year.

**Special Revenue Funds:** The Special Revenue Funds are used to account for certain revenue sources which are restricted by law or are used for expenditures for specific purposes. All Special Revenue Funds are subject to an annual budget. The Special Revenue Funds include Fire Operating, Street Maintenance, State Highway, DARE, Permissive Motor Vehicle License, Hotel Tax, Cable TV Franchise Fee, OMVI Education, Parks and Recreation, Parks and Recreation Income Tax, Criminal Activity Forfeiture, Drug Enforcement, Mayor's Operating, Community Transportation, and Mayor's Court Computer Funds.

**Debt Service Funds:** The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term and special assessment debt principal and interest. The Special Assessment Bond Retirement Fund shows a December 31, 1999 deficit of \$26,983 because special assessments are levied and collected equally over the life of the bonds. Therefore, collections in the first half of the life of the bonds were not sufficient to meet the annual principal and interest requirements. In later years, as collections exceed the principal and interest requirements, the deficit will be eliminated.

**Capital Projects Funds:** The Capital Projects Funds account for all major capital improvement projects undertaken by the City, including the construction of water and sewer lines when part of a larger project and financed by grants. The primary sources for financing are operating transfers from the General Fund, general obligation debt proceeds, interest earned on the proceeds, and various development fees.

**Enterprise Funds:** The City enterprise activities are comprised of four separate utilities; water filtration and distribution, sewage collection, refuse collection services, and electric distribution. In addition, the City operates a swimming pool facility. These activities are financed and operated in a manner similar to private business enterprises; the City's intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or that it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Refuse Fund had a 1999 net loss of \$42,664, while the Water, Sewer, Electric, and Swimming Pool Funds had net incomes of \$117,280, \$2,239,342, \$5,528,392 and \$79,311, respectively, for the year ended. User charges are reviewed annually and increases, if necessary, are approved by Council. The Water and Electric Funds had general obligation bonds outstanding as of December 31, 1999, in the amount of \$6,615,000 and \$3,517,500, respectively.

**Internal Service Funds:** The internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The City internal service activities are the City garage, which provides maintenance and repairs to all City Vehicles, and self-insurance.

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

**Debt Administration:** At December 31, 1999, the City's outstanding general obligation bonded debt was \$41,100,000, of which \$10,132,500 is payable from the enterprise funds. The City also had special assessment bonds with governmental commitment of \$114,000 outstanding at year end. The City continues to maintain a double A rating from Moody's Investor Services on its debt. Under State statutes, the City's debt limitation is 10.5 percent of the total assessed property valuation. As of December 31, 1999, the City's net debt of \$30,966,541 was well below the legal limit of \$77,172,756, and net general obligation bonded debt per capita payable from property taxes equaled \$861.95.

The City's bonded indebtedness increased from the December 31, 1998 balance of \$40,728,000 to \$41,214,000 at December 31, 1999, which consisted of the issuance of \$2,200,000 in new general obligation bonds, and payments of \$1,670,000 and \$44,000 on general obligation and special assessment bonds, respectively. General obligation bonds are retired with operating revenues of the Water and Electric Enterprise Funds and property tax revenues received in the General Bond Retirement Debt Service Fund. Special Assessment Bonds are retired with the assessments applied against specific benefitted property owners. Interest rates on the bonds currently outstanding vary from 3.10 percent to 12.25 percent.

**Cash and Investments:** The City's investment policy is governed by the provisions of the Codified Ordinances of the City of Westerville and the Ohio Revised Code. These statutes permit the City to invest its monies in certificates of deposit, savings accounts, obligations of the United States Government and certain agencies thereof, obligations of the State of Ohio, and repurchase agreements backed by securities of the United States Government or certain agencies thereof.

Public depositories are required by Statute to give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts for amounts in excess of the deposits insured by the Federal Deposit Insurance Corporation (FDIC) or may pledge a pool of securities valued at no less than 110 percent of the total value of public monies on deposit at the institution. Repurchase agreements are secured by the specific government security acquired by the repurchase agreement. At December 31, 1999, all monies of the City were secured in accordance with the above statutory provisions.

**Risk Management:** The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; personal injuries; and natural disasters. The City managed law enforcement liability, and public officials liability coverage on a self-insured basis. On October 1, 1997, the City established membership in the Central Ohio Risk Management Agency (CORMA) Self-Insurance Pool, Inc. Membership in CORMA enables the City to take advantage of any economies to be realized from an insurance pool with other cities and also provides the City with more control over claims than what is normally available with traditional insurance coverage.

As part of participating in CORMA, coverage is provided for up to \$19,000,000 annual aggregate per member for liability claims and \$150,491,009 for property claims. Additional coverages include: boiler and machinery - \$50,000,000 and inland marine - \$5,600,000. City retentions are \$500 per occurrence or \$1,000 if loss fund is exhausted. Pool retentions are \$25,000 for property and \$50,000 for liability. The City also maintains commercial insurance coverage for property and liabilities arising from the operation of a motor vehicle. Workers' Compensation coverage is provided by the State of Ohio and is based on a rate per \$100 of salaries.

### **Other Information**

**Independent Audit:** Included in this report is an unqualified opinion rendered on the City's financial statements for the year ended December 31, 1999, by the City's independent auditors. This year's audit was conducted by the Auditor of State of Ohio. City management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of the Comprehensive Annual Financial Report. An annual audit serves to maintain and strengthen the City's accounting and budgetary controls.

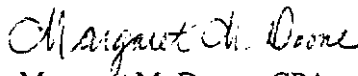
**Certificate of Achievement:** The Government Finance Officers Association (GFOA) awarded a Certification of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This is the sixteenth consecutive year that the City has received this award. In order to be awarded a Certificate of Achievement, the must City publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. This report is required to satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. It is the City's believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

**Acknowledgments:** This comprehensive annual financial report was prepared by the Finance Department with the efficient and dedicated services of its entire staff.

Sincerely,

  
John P. Winkel  
Finance Director

  
Margaret M. Doone, CPA  
Assistant Finance Director

## *City of Westerville, Ohio*

### Elected and Appointed Officials

As of December 31, 1999

#### *Elected Officials*

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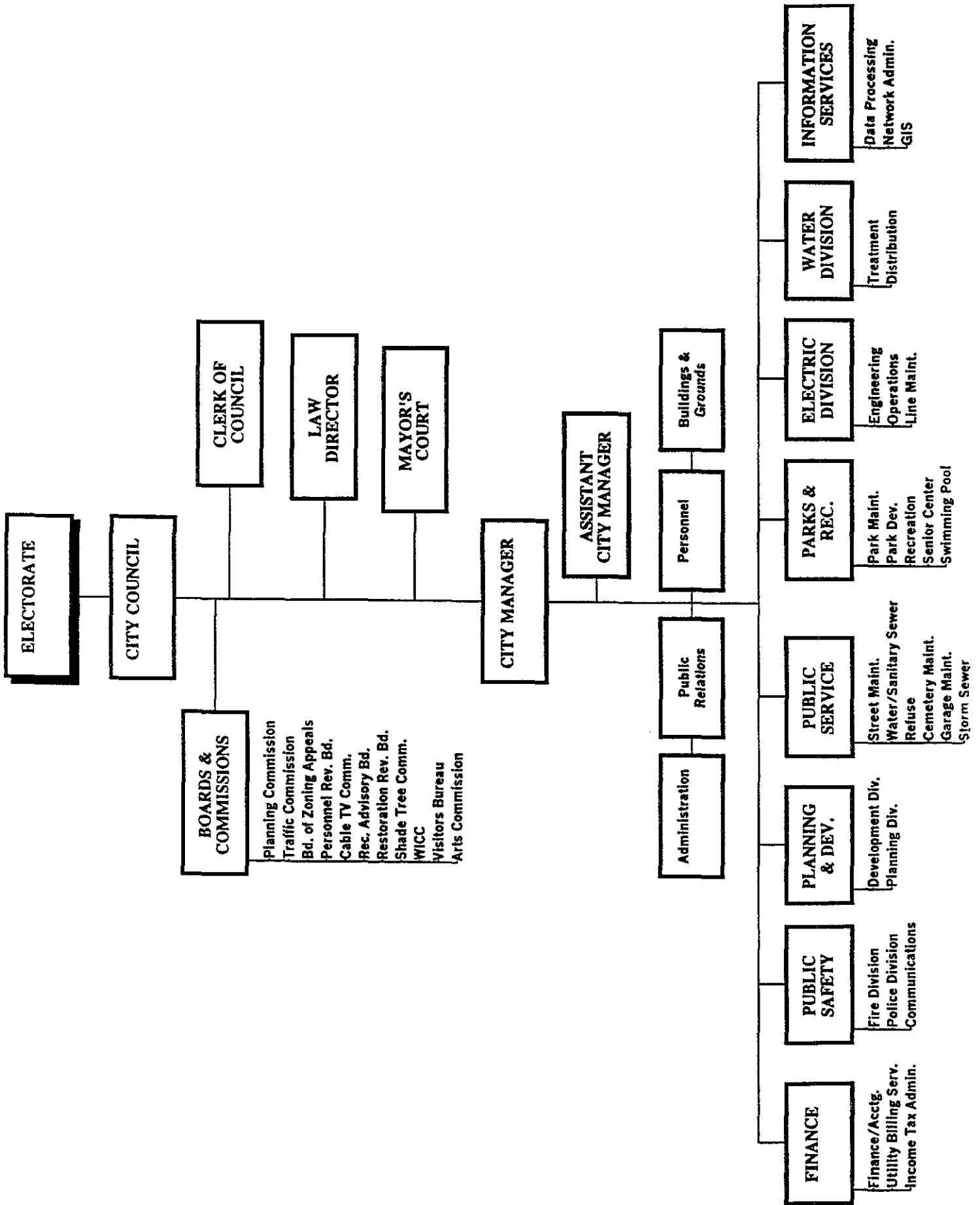
Norma Thompson Westervelt	Chair of Council
Michael Heyeck	Council Member, Vice Chair
Stewart L. Flaherty	Council Member, Mayor
Damon E. Wetterauer	Council Member, Vice Mayor
Mary Lou Prouty	Council Member
William E. Highfield	Council Member
Diane C. Fosselman	Council Member

#### *Appointed Officials*

---

G. David Lindimore	City Manager
Michael J. Wasylik	Assistant City Manager
Bruce E. Bailey	Director of Law
John P. Winkel	Director of Finance
Scott D. Graubard	Director of Public Service
Jody L. Stowers	Director of Parks and Recreation
Karl P. Craven	Director of Planning and Development
Vali Jean D. Advent	Clerk of Council
Michael J. Clancey	Police Chief
Peter G. Wilms	Fire Chief
Andrew M. Boatright	Electric Utility Manager
Richard C. Lorenz	Water Plant Superintendent

# CITY OF WESTERVILLE - ORGANIZATIONAL CHART



# Certificate of Achievement for Excellence in Financial Reporting


Presented to

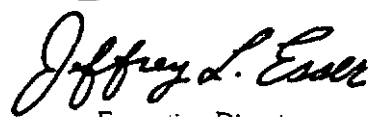
City of Westerville,  
Ohio

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

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



  
President

  
Executive Director

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# City of Westerville, Ohio



**Financial**

**Section**



**STATE OF OHIO  
OFFICE OF THE AUDITOR**

**JIM PETRO, AUDITOR OF STATE**

35 North Fourth Street  
Second Floor  
Columbus, Ohio 43215

Telephone 614-466-3402  
800-443-9275

Facsimile 614-728-7199

**REPORT OF INDEPENDENT ACCOUNTANTS**

City Manager and Members of Council  
City of Westerville  
21 South State Street  
Westerville, Ohio 43081

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2000 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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".

**JIM PETRO**  
Auditor of State

June 2, 2000

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

Assets and Other Debits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$12,110,530	\$7,820,999	\$13,852	\$36,115,153
Cash with Fiscal and Escrow Agents	0	580,420	6,584	0
Investments	0	0	0	0
<b>Receivables:</b>				
Taxes	2,746,162	5,108,833	453,478	0
Accounts (net of allowance for uncollectable accounts)	19,928	64,283	0	0
Intergovernmental	508,264	264,190	2,393	0
Special Assessments	0	0	212,123	0
Accrued Interest	478,713	34,883	0	4,851
Interfund Receivable	22,029	1,978	0	0
Materials and Supplies Inventory	140,964	186,732	0	0
Prepaid Items	126,947	0	0	0
Inventory of Land for Resale	1,025,730	0	0	0
Advances to Other Funds	203,325	0	0	0
Water Rights (net of accumulated amortization)	0	0	0	0
Fixed Assets (net of accumulated depreciation)	0	0	0	0
<b>Other Debits:</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$17,382,592</b>	<b>\$14,062,318</b>	<b>\$688,430</b>	<b>\$36,120,004</b>

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	
\$27,070,330	\$1,313,649	\$1,083,895	\$0	\$0	\$85,528,408
641	0	28,132	0	0	615,777
3,413,296	0	0	0	0	3,413,296
0	0	1,580	0	0	8,310,053
4,028,807	0	0	0	0	4,113,018
0	0	0	0	0	774,847
287,404	0	0	0	0	499,527
105,240	26,598	0	0	0	650,285
0	0	8,501	0	0	32,508
1,546,586	27,158	0	0	0	1,901,440
0	0	0	0	0	126,947
0	0	0	0	0	1,025,730
0	2,016,000	0	0	0	2,219,325
1,798,492	0	0	0		1,798,492
61,523,762	308,988	0	22,312,208	0	84,144,958
0	0	0	0	959	959
0	0	0	0	32,938,235	32,938,235
0	0	0	0	114,000	114,000
<u>\$99,774,558</u>	<u>\$3,692,393</u>	<u>\$1,122,108</u>	<u>\$22,312,208</u>	<u>\$33,053,194</u>	<u>\$228,207,805</u>

(Continued)

**City of Westerville, Ohio**  
 Combined Balance Sheet  
 All Fund Types and Account Groups  
 As of December 31, 1999  
 (Continued)

Liabilities, Fund Equity and Other Credits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities:</b>				
Accounts Payable	\$141,732	\$95,175	\$0	\$13,009
Contracts Payable	0	17,878	0	1,488,829
Interfund Payable	0	0	0	0
Accrued Wages	132,856	115,538	0	0
Compensated Absences Payable	23,600	23,600	0	0
Retainage Payable	0	15,605	0	799,768
Intergovernmental Payable	99,995	73,284	0	36
Deferred Revenue	2,197,621	4,966,957	665,601	0
Undistributed Monies	11,094	0	0	0
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	0	0	0
Matured Bonds Payable	0	0	1,000	0
Matured Interest Payable	0	0	5,584	0
Accrued Interest Payable	0	0	0	0
Deferred Contributed Capital	0	0	0	0
Advances from Other Funds	0	161,056	42,269	2,016,000
Police Pension Liability Payable	0	0	0	0
ODNR Debt Payable	0	0	0	0
General Obligation Bonds Payable (Net, Where Applicable, of Loss on Refunding)	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
<b>Total Liabilities</b>	<b>2,606,898</b>	<b>5,469,093</b>	<b>714,454</b>	<b>4,317,642</b>
<b>Fund Equity and Other Credits:</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
<b>Retained Earnings:</b>				
Reserved for Plant Improvement and Replacement	0	0	0	0
Unreserved	0	0	0	0
<b>Fund Balance:</b>				
Reserved for Encumbrances	374,338	592,498	0	6,623,250
Reserved for Inventory	140,964	186,732	0	0
Reserved for Fixed Assets Held for Resale	1,025,730	0	0	0
Reserved for Advances	203,325	0	0	0
Unreserved (Deficit)	13,031,337	7,813,995	(26,024)	25,179,112
<b>Total Fund Equity (Deficit) and Other Credits</b>	<b>14,775,694</b>	<b>8,593,225</b>	<b>(26,024)</b>	<b>31,802,362</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$17,382,592</b>	<b>\$14,062,318</b>	<b>\$688,430</b>	<b>\$36,120,004</b>

See Accompanying Notes to the General Purpose Financial Statements

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Agency	General Fixed Assets	General Long-Term Obligations	
\$1,192,110	\$17,485	\$3,563	\$0	\$0	\$1,463,074
1,113,709	0	0	0	0	2,620,416
8,024	477	24,007	0	0	32,508
59,224	3,520	0	0	0	311,138
723,226	68,899	0	0	1,901,952	2,741,277
354,713	0	0	0	0	1,170,086
843,076	2,379	816,378	0	44,380	1,879,528
6,030	0	0	0	0	7,836,209
0	0	0	0	0	11,094
40,018	0	136,361	0	0	176,379
0	0	141,799	0	0	141,799
0	0	0	0	0	1,000
641	0	0	0	0	6,225
163,697	0	0	0	0	163,697
287,404	0	0	0	0	287,404
0	0	0	0	0	2,219,325
0	0	0	0	25,362	25,362
2,040,333	0	0	0	0	2,040,333
9,884,130	0	0	0	30,967,500	40,851,630
0	0	0	0	114,000	114,000
16,716,335	92,760	1,122,108	0	33,053,194	64,092,484
0	0	0	22,312,208	0	22,312,208
26,147,835	31,140	0	0	0	26,178,975
176,417	0	0	0	0	176,417
56,733,971	3,568,493	0	0	0	60,302,464
0	0	0	0	0	7,590,086
0	0	0	0	0	327,696
0	0	0	0	0	1,025,730
0	0	0	0	0	203,325
0	0	0	0	0	45,998,420
83,058,223	3,599,633	0	22,312,208	0	164,115,321
\$99,774,558	\$3,692,393	\$1,122,108	\$22,312,208	\$33,053,194	\$228,207,805

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**City of Westerville, Ohio**

**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**

**All Governmental Fund Types**

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

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Revenues:</b>					
Property Taxes	\$2,083,756	\$4,621,745	\$411,918	\$0	\$7,117,419
Municipal Income Tax	12,407,839	2,646,895	0	0	15,054,734
Other Local Taxes	0	89,536	0	0	89,536
Intergovernmental	3,236,064	3,032,351	50,395	49,800	6,368,610
Charges for Services	1,266,644	634,995	0	0	1,901,639
Fees, Licenses and Permits	368,300	252,372	0	24,261	644,933
Fines and Forfeitures	317,744	157,833	0	0	475,577
Special Assessments	0	0	76,395	0	76,395
Interest	3,661,602	243,354	0	1,360,236	5,265,192
Net Decrease in Fair Value of Investments	(1,479,462)	(93,952)	0	(16,525)	(1,589,939)
Miscellaneous	45,054	59,769	0	20,499	125,322
<b>Total Revenues</b>	<b>21,907,541</b>	<b>11,644,898</b>	<b>538,708</b>	<b>1,438,271</b>	<b>35,529,418</b>
<b>Expenditures:</b>					
Current Operations and Maintenance					
Security of Persons and Property	5,955,513	6,036,886	0	0	11,992,399
Public Health	66,685	0	0	0	66,685
Leisure Time Activities	0	2,626,899	0	0	2,626,899
Community Development	1,945,609	0	0	0	1,945,609
Basic Utility Services	175,710	0	0	0	175,710
Transportation	0	1,784,131	0	0	1,784,131
General Government	5,064,590	441,956	0	0	5,506,546
Capital Outlay	0	0	0	22,382,376	22,382,376
Debt Service					
Police Pension Principal	401	0	0	0	401
Principal Retirement	0	0	1,266,500	0	1,266,500
Interest and Fiscal Charges	1,091	0	1,394,202	0	1,395,293
<b>Total Expenditures</b>	<b>13,209,599</b>	<b>10,889,872</b>	<b>2,660,702</b>	<b>22,382,376</b>	<b>49,142,549</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>8,697,942</b>	<b>755,026</b>	<b>(2,121,994)</b>	<b>(20,944,105)</b>	<b>(13,613,131)</b>
<b>Other Financing Sources (Uses):</b>					
Proceeds from Disposition of Fixed Assets	317,175	15,600	0	0	332,775
Operating Transfers - In	0	2,666,890	1,963,547	2,992,077	7,622,514
Operating Transfers - Out	(5,833,083)	(1,789,431)	0	(3,056,000)	(10,678,514)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,515,908)</b>	<b>893,059</b>	<b>1,963,547</b>	<b>(63,923)</b>	<b>(2,723,225)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>3,182,034</b>	<b>1,648,085</b>	<b>(158,447)</b>	<b>(21,008,028)</b>	<b>(16,336,356)</b>
Fund Balances at Beginning of Year	11,596,680	6,867,336	132,423	52,810,390	71,406,829
Increase (Decrease) in Reserve for Inventory	(3,020)	77,804	0	0	74,784
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$14,775,694</b>	<b>\$8,593,225</b>	<b>(\$26,024)</b>	<b>\$31,802,362</b>	<b>\$55,145,257</b>

See Accompanying Notes to the General Purpose Financial Statements

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

	General			Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Property Taxes	\$2,083,026	\$2,083,756	\$730	\$4,619,092	\$4,621,745	\$2,653
Municipal Income Tax	12,150,000	12,414,244	264,244	2,350,000	2,509,759	159,759
Other Local Taxes	0	0	0	90,000	90,271	271
Intergovernmental	2,931,108	2,888,394	(42,714)	3,119,409	3,124,200	4,791
Charges for Services	1,282,000	1,264,306	(17,694)	630,180	635,709	5,529
Fees, Licenses and Permits	349,500	363,161	13,661	249,365	249,359	(6)
Fines and Forfeitures	320,000	320,634	634	152,841	157,120	4,279
Special Assessments	0	0	0	0	0	0
Interest	3,800,000	3,830,167	30,167	200,600	245,134	44,534
Miscellaneous	40,956	43,965	3,009	56,697	59,769	3,072
<b>Total Revenues</b>	<b>22,956,590</b>	<b>23,208,627</b>	<b>252,037</b>	<b>11,468,184</b>	<b>11,693,066</b>	<b>224,882</b>
<b>Expenditures:</b>						
Current Operations and Maintenance						
Security of Persons and Property	6,532,744	6,268,306	264,438	6,494,164	6,284,339	209,825
Public Health	81,458	66,982	14,476	0	0	0
Leisure Time Activities	0	0	0	3,427,439	2,911,843	515,596
Community Development	2,250,941	2,100,369	150,572	0	0	0
Basic Utility Services	252,029	184,167	67,862	0	0	0
Transportation	0	0	0	2,723,943	2,366,510	357,433
General Government	5,924,498	5,420,568	503,930	543,032	513,561	29,471
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>15,041,670</b>	<b>14,040,392</b>	<b>1,001,278</b>	<b>13,188,578</b>	<b>12,076,253</b>	<b>1,112,325</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>7,914,920</b>	<b>9,168,235</b>	<b>1,253,315</b>	<b>(1,720,394)</b>	<b>(383,187)</b>	<b>1,337,207</b>
<b>Other Financing Sources (Uses):</b>						
Proceeds From Disposition of Fixed Assets	317,175	317,175	0	15,600	15,600	0
Advances - In	53,700	53,700	0	0	0	0
Advances - Out	0	0	0	(53,700)	(53,700)	0
Operating Transfers - In	0	0	0	2,666,890	2,666,890	0
Operating Transfers - Out	(5,837,025)	(5,833,083)	3,942	(1,789,431)	(1,789,431)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(5,466,150)</b>	<b>(5,462,208)</b>	<b>3,942</b>	<b>839,359</b>	<b>839,359</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>2,448,770</b>	<b>3,706,027</b>	<b>1,257,257</b>	<b>(881,035)</b>	<b>456,172</b>	<b>1,337,207</b>
<b>Fund Balances at Beginning of Year</b>	<b>8,093,646</b>	<b>8,093,646</b>	<b>0</b>	<b>5,948,355</b>	<b>5,948,355</b>	<b>0</b>
<b>Prior Year Encumbrances Carried Over</b>	<b>404,707</b>	<b>404,707</b>	<b>0</b>	<b>742,385</b>	<b>742,385</b>	<b>0</b>
<b>Fund Balances at End of Year</b>	<b>\$10,947,123</b>	<b>\$12,204,380</b>	<b>\$1,257,257</b>	<b>\$5,809,705</b>	<b>\$7,146,912</b>	<b>\$1,337,207</b>

See Accompanying Notes to the General Purpose Financial Statements

Debt Service			Capital Projects			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$411,782	\$411,918	\$136	\$0	\$0	\$0	\$7,113,900	\$7,117,419	\$3,519
0	0	0	0	0	0	14,500,000	14,924,003	424,003
0	0	0	0	0	0	90,000	90,271	271
49,576	48,002	(1,574)	371,800	49,800	(322,000)	6,471,893	6,110,396	(361,497)
0	0	0	0	0	0	1,912,180	1,900,015	(12,165)
0	0	0	22,621	24,261	1,640	621,486	636,781	15,295
0	0	0	0	0	0	472,841	477,754	4,913
76,395	76,395	0	0	0	0	76,395	76,395	0
0	0	0	1,261,000	1,363,107	102,107	5,261,600	5,438,408	176,808
0	0	0	20,499	20,499	0	118,152	124,233	6,081
537,753	536,315	(1,438)	1,675,920	1,457,667	(218,253)	36,638,447	36,895,675	257,228
0	0	0	0	0	0	13,026,908	12,552,645	474,263
0	0	0	0	0	0	81,458	66,982	14,476
0	0	0	0	0	0	3,427,439	2,911,843	515,596
0	0	0	0	0	0	2,250,941	2,100,369	150,572
0	0	0	0	0	0	252,029	184,167	67,862
0	0	0	0	0	0	2,723,943	2,366,510	357,433
0	0	0	0	0	0	6,467,530	5,934,129	533,401
0	0	0	31,970,986	30,425,998	1,544,988	31,970,986	30,425,998	1,544,988
1,266,500	1,266,500	0	0	0	0	1,266,500	1,266,500	0
1,500,392	1,500,392	0	0	0	0	1,500,392	1,500,392	0
2,766,892	2,766,892	0	31,970,986	30,425,998	1,544,988	62,968,126	59,309,535	3,658,591
(2,229,139)	(2,230,577)	(1,438)	(30,295,066)	(28,968,331)	1,326,735	(26,329,679)	(22,413,860)	3,915,819
0	0	0	0	0	0	332,775	332,775	0
0	0	0	2,016,000	2,016,000	0	2,069,700	2,069,700	0
0	0	0	0	0	0	(53,700)	(53,700)	0
1,963,547	1,963,547	0	2,996,019	2,992,077	(3,942)	7,626,456	7,622,514	(3,942)
0	0	0	(3,056,000)	(3,056,000)	0	(10,682,456)	(10,678,514)	3,942
1,963,547	1,963,547	0	1,956,019	1,952,077	(3,942)	(707,225)	(707,225)	0
(265,592)	(267,030)	(1,438)	(28,339,047)	(27,016,254)	1,322,793	(27,036,904)	(23,121,085)	3,915,819
279,444	279,444	0	33,315,394	33,315,394	0	47,636,839	47,636,839	0
0	0	0	21,703,218	21,703,218	0	22,850,310	22,850,310	0
\$13,852	\$12,414	(\$1,438)	\$26,679,565	\$28,002,358	\$1,322,793	\$43,450,245	\$47,366,064	\$3,915,819

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

	Enterprise	Internal Service	Totals (Memorandum Only)
<u>Operating Revenues:</u>			
Charges for Services	\$28,880,893	\$545,134	\$29,426,027
Tap-In Fees	40,650	0	40,650
Other Operating Revenues	78,214	0	78,214
Total Operating Revenues	<u>28,999,757</u>	<u>545,134</u>	<u>29,544,891</u>
<u>Operating Expenses:</u>			
Personal Services	4,060,391	236,206	4,296,597
Contractual Services	13,881,836	129,568	14,011,404
Materials and Supplies	3,092,020	178,512	3,270,532
Other	63,493	0	63,493
Depreciation and Amortization	2,505,892	18,418	2,524,310
Total Operating Expenses	<u>23,603,632</u>	<u>562,704</u>	<u>24,166,336</u>
Operating Income (Loss)	<u>5,396,125</u>	<u>(17,570)</u>	<u>5,378,555</u>
<u>Non-Operating Revenues (Expenses):</u>			
Loss on Disposal of Fixed Assets	(39,124)	0	(39,124)
Interest Income	139,961	190,628	330,589
Interest and Fiscal Charges	(612,478)	0	(612,478)
Net Decrease in Fair Value of Investments	(18,823)	(74,366)	(93,189)
Total Non-Operating Revenues (Expenses)	<u>(530,464)</u>	<u>116,262</u>	<u>(414,202)</u>
Income Before Operating Transfers	4,865,661	98,692	4,964,353
Operating Transfers - In	3,056,000	0	3,056,000
Net Income	<u>7,921,661</u>	<u>98,692</u>	<u>8,020,353</u>
Retained Earnings at Beginning of Year	48,988,727	3,469,801	52,458,528
Retained Earnings at End of Year	<u>56,910,388</u>	<u>3,568,493</u>	<u>60,478,881</u>
Contributed Capital at Beginning of Year	22,194,970	31,140	22,226,110
Contributed from Developers	2,599,727	0	2,599,727
Contributed from Capacity Charges	1,353,138	0	1,353,138
Contributed Capital at End of Year	<u>26,147,835</u>	<u>31,140</u>	<u>26,178,975</u>
Total Fund Equity at End of Year	<u>\$83,058,223</u>	<u>\$3,599,633</u>	<u>\$86,657,856</u>

See Accompanying Notes to the General Purpose Financial Statements

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

	Enterprise		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$28,735,933	\$28,718,162	(\$17,771)
Tap-In Fees	38,250	40,650	2,400
Underground Line Charge	40,000	27,447	(12,553)
Capacity Charges	1,165,000	1,325,691	160,691
Assessments	5,023	0	(5,023)
Other Charges	79,200	99,971	20,771
Proceeds of Bonds	2,200,000	2,200,000	0
Accrued Interest on Bonds	7,731	7,731	0
Sale of Fixed Assets	16,500	16,500	0
Sale of Meters	50,000	61,862	11,862
Interest	105,108	128,235	23,127
Miscellaneous	6,875	3,376	(3,499)
<b>Total Revenues</b>	<b>32,449,620</b>	<b>32,629,625</b>	<b>180,005</b>
<b>Expenses:</b>			
Personal Services	4,730,300	4,244,216	486,084
Supplies and Materials	1,012,154	895,230	116,924
Other Services and Charges	22,932,923	21,761,435	1,171,488
Capital Outlay	16,522,738	13,767,265	2,755,473
Debt Service:			
Principal Retirement	447,500	447,500	0
Interest and Other Charges	595,705	591,960	3,745
ODNR Debt	29,875	29,874	1
<b>Total Expenses</b>	<b>46,271,195</b>	<b>41,737,480</b>	<b>4,533,715</b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(13,821,575)</b>	<b>(9,107,855)</b>	<b>4,713,720</b>
Advances - Out	0	0	0
Operating Transfers - In	3,384,780	3,384,780	0
Operating Transfers - Out	(328,780)	(328,780)	0
<b>Excess of Revenues Over (Under) Expenses, Advances and Transfers</b>	<b>(10,765,575)</b>	<b>(6,051,855)</b>	<b>4,713,720</b>
Fund Balances at Beginning of Year	18,707,194	18,707,194	0
Prior Year Encumbrances Carried Over	10,797,127	10,797,127	0
<b>Fund Balances at End of Year</b>	<b>\$18,738,746</b>	<b>\$23,452,466</b>	<b>\$4,713,720</b>

See Accompanying Notes to the General Purpose Financial Statements

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Internal Service			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$549,450	\$527,202	(\$22,248)	\$29,285,383	\$29,245,364	(\$40,019)
0	0	0	38,250	40,650	2,400
0	0	0	40,000	27,447	(12,553)
0	0	0	1,165,000	1,325,691	160,691
0	0	0	5,023	0	(5,023)
15,851	17,932	2,081	95,051	117,903	22,852
0	0	0	2,200,000	2,200,000	0
0	0	0	7,731	7,731	0
0	0	0	16,500	16,500	0
0	0	0	50,000	61,862	11,862
151,896	194,052	42,156	257,004	322,287	65,283
2,000	0	(2,000)	8,875	3,376	(5,499)
719,197	739,186	19,989	33,168,817	33,368,811	199,994
250,800	244,343	6,457	4,981,100	4,488,559	492,541
229,588	197,704	31,884	1,241,742	1,092,934	148,808
153,172	148,175	4,997	23,086,095	21,909,610	1,176,485
25,000	13,193	11,807	16,547,738	13,780,458	2,767,280
0	0	0	447,500	447,500	0
0	0	0	595,705	591,960	3,745
0	0	0	29,875	29,874	1
658,560	603,415	55,145	46,929,755	42,340,895	4,588,860
60,637	135,771	75,134	(13,760,938)	(8,972,084)	4,788,854
(2,016,000)	(2,016,000)	0	(2,016,000)	(2,016,000)	0
0	0	0	3,384,780	3,384,780	0
0	0	0	(328,780)	(328,780)	0
(1,955,363)	(1,880,229)	75,134	(12,720,938)	(7,932,084)	4,788,854
3,140,731	3,140,731	0	21,847,925	21,847,925	0
41,894	41,894	0	10,839,021	10,839,021	0
\$1,227,262	\$1,302,396	\$75,134	\$19,966,008	\$24,754,862	\$4,788,854

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

	Enterprise	Internal Service	Totals (Memorandum Only)
<u>Increases (Decreases) in Cash and Cash Equivalents:</u>			
<u>Cash Flows From Operating Activities:</u>			
Cash Received from Customers	\$28,531,820	\$0	\$28,531,820
Cash Received from Quasi-External Operating Transactions with Other Funds	248,204	527,202	775,406
Cash Payments for Personal Services	(4,244,216)	(244,343)	(4,488,559)
Cash Payments for Materials and Supplies	(3,280,678)	(179,364)	(3,460,042)
Cash Payments for Other Services and Charges	(14,594,309)	(128,565)	(14,722,874)
Cash Payments for Quasi-External Operating Transactions with Other Funds	(122,725)	(3,318)	(126,043)
Cash Payments for Claims	0	(1,792)	(1,792)
Cash Received From Operating Portion of Tap-in Fees	40,650	0	40,650
Other Operating Revenues	85,151	17,932	103,083
Deposits Received	18,196	0	18,196
Deposits Refunded/Applied	(13,953)	0	(13,953)
Net Cash Provided By (Used for ) Operating Activities	6,668,140	(12,248)	6,655,892
<u>Cash Flows From Non-Capital Financing Activities:</u>			
Transfers from Other Funds	3,056,000	0	3,056,000
Advances Repaid to Other Funds	0	(2,016,000)	(2,016,000)
Net Cash Provided by (Used For) Non-Capital Financing Activities	3,056,000	(2,016,000)	1,040,000
<u>Cash Flows From Capital And Related Financing Activities:</u>			
Acquisition and Construction of Capital Assets	(12,681,398)	0	(12,681,398)
Proceeds From the Sale of Assets	16,500	0	16,500
Proceeds From the Sale of Bonds	2,200,000	0	2,200,000
Principal Paid on General Obligation Bonds	(447,500)	0	(447,500)
Interest Paid on General Obligation Bonds	(464,228)	0	(464,228)
Principal Paid on ODNR Debt	(29,874)	0	(29,874)
Interest Paid on ODNR Debt	(66,702)	0	(66,702)
Fiscal Charges on Bonds	(61,030)	0	(61,030)
Capacity Charges	1,353,138	0	1,353,138
Net Cash Used For Capital and Related Financing Activities	(10,181,094)	0	(10,181,094)
<u>Cash Flows From Investing Activities:</u>			
Proceeds From the Sale of Investments	288,674	0	288,674
Decrease in Fair Value of Cash Equivalents	0	(106,488)	(106,488)
Interest	135,966	194,052	330,018
Net Cash Provided By Investing Activities	424,640	87,564	512,204
Net Decrease In Cash And Cash Equivalents	(32,314)	(1,940,684)	(1,972,998)
Cash And Cash Equivalents At Beginning of Year	27,103,285	3,254,333	30,357,618
Cash And Cash Equivalents At End of Year	\$27,070,971	\$1,313,649	\$28,384,620

(Continued)

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

	Enterprise	Internal Service	Totals (Memorandum Only)
Reconciliation Of Operating Income (Loss) To <u>Net Cash Provided By (Used For) Operating Activities:</u>			
Operating Income (Loss)	\$5,396,125	(\$17,570)	\$5,378,555
Adjustments To Reconcile Operating Income (Loss) <u>To Net Cash Provided By (Used For) Operating Activities:</u>			
Depreciation and Amortization	2,505,892	18,418	2,524,310
Provision for Uncollectable Accounts Receivable	(394)	0	(394)
<u>Changes in Assets and Liabilities:</u>			
Increase in Accounts Receivable	(7,202)	0	(7,202)
Increase in Material and Supplies Inventory	(237,442)	(6,115)	(243,557)
Increase (Decrease) in Accounts Payable	(903,470)	1,076	(902,394)
Increase in Contracts Payable	98,155	0	98,155
Decrease in Interfund Payables	(12,918)	(770)	(13,688)
Decrease in Accrued Wages	(95,334)	(5,680)	(101,014)
Increase (Decrease) in Compensated Absences	(15,955)	1,795	(14,160)
Decrease in Intergovernmental Payable	(54,670)	(3,402)	(58,072)
Decrease in Deferred Revenue	(403)	0	(403)
Decrease in Deposits Held and Due to Others	(4,244)	0	(4,244)
Net Cash Provided By (Used For) Operating Activities	<u>\$6,668,140</u>	<u>(\$12,248)</u>	<u>\$6,655,892</u>
<u>Noncash Investing, Capital, and Financing Activities:</u>			
Service Lines Donated by Developers and Capitalized at Fair Market Value	\$2,599,727	\$0	\$2,599,727
Net Change in Fair Value of Investments	(18,823)	0	(18,823)
Total Noncash Investing, Capital, and Financing Activities	<u>\$2,580,904</u>	<u>\$0</u>	<u>\$2,580,904</u>

See Accompanying Notes to the General Purpose Financial Statements

**City of Westerville, Ohio**  
Notes To The General Purpose Financial Statements  
For The Year Ended December 31, 1999

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. CITY GOVERNMENT AND REPORTING ENTITY**

The City of Westerville is a home rule municipal corporation established under the laws of the State of Ohio which operates under its own Charter. The current Charter, which provides for a Council-City Manager form of government, was adopted in 1964.

The legislative authority is vested in a seven member council all of whom are elected at-large for staggered four year terms. The presiding officer is the chairman, who is elected by the Council for a two year term. Council enacts ordinances and resolutions relating to tax levies, city services, and licensing, appropriates and borrows money, and accepts bids for materials and services and other municipal purposes. The Council also elects one of its members to serve as Mayor who is the ceremonial head of the City and exercises the judicial powers granted to the mayor of a municipality under State law. The Council also appoints a City Manager.

The City Manager is the chief executive officer of the City. The City Manager supervises the administration of all departments and appoints their directors and all other employees in accordance with civil service requirements.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are fairly presented and complete. The primary government of the City consists of all funds, departments, boards and commissions that are not legally separate from the City. The City departments include a public safety department, a public service department, (street maintenance, sanitation services, and storm sewer), a parks and recreation department, a planning and zoning department, utility departments including water, sewer, refuse, and electric, and a staff to provide support (i.e., payroll processing, accounts payable, and revenue collection) to the service providers.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and (1) the City is able to significantly influence the programs or services performed or provided by the organization; or (2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the City is obligated for the debt of the organization. Component units may also include organizations for which the City approves the budget, the issuance of debt or the levying of taxes. The City has no blended or discretely presented component units.

The Westerville Mayor's Court which provides judicial services is included as an agency fund in the City's financial statements. The Mayor is an elected City Official who has a fiduciary responsibility for the collection and distribution of the court fees and fines.

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

The City is associated with three organizations which are defined as a jointly governed organization, a related organization and a risk sharing pool. These organizations are the Westerville, Minerva Park, and Blendon Township Joint Hospital District, the Westerville Industry and Commerce Corporation (WICC), and the Central Ohio Risk Management Agency (CORMA) Self-Insurance Pool, Inc. These organizations are presented in Notes 16, 17 and 18 to the general purpose financial statements.

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

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types. The following categories and fund types are used by the City:

**Governmental Fund Types**

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

**Special Revenue Funds:** The special revenue funds are used to account for revenues derived from specific taxes, grants, or other sources (other than amounts relating to major capital projects) whose use is restricted. The uses and limitations of each special revenue fund are specified by City ordinances or federal and state statutes.

**Debt Service Funds:** The debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term and special assessment debt principal and interest.

**Capital Projects Funds:** The capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

## Notes To The General Purpose Financial Statements (Continued)

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

#### **Proprietary Fund Types**

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

**Enterprise Funds:** The enterprise funds are used to account for the City's water, sewer, refuse, electric and swimming pool operations. These activities are financed and operated in a manner similar to private sector 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.

**Internal Service Funds:** The internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

#### **Fiduciary Fund Types**

The fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. The City has no trust funds.

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

#### **Account Groups**

To make a clear distinction between fixed assets related to a specific fund 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. These assets do not represent financial resources available for expenditure, but are items for which financial resources have been used and for which the City maintains accountability. They are not assets of any fund, but of the City as a whole.

**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.

### **C. BASIS OF ACCOUNTING**

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

## Notes To The General Purpose Financial Statements (Continued)

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### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

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

The modified accrual basis of accounting is used for reporting purposes by the governmental fund types and agency funds. Under this method of accounting, the City recognizes revenue when it becomes both measurable and available. Measurable means the amount of the transaction can be determined. 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. Principal and interest on general long-term and special assessment debt are recognized as expenditures when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues accrued at the end of the year included income taxes withheld by employers, interest on investments, intergovernmental revenues (including motor vehicle license fees, gasoline tax, and local government assistance), fines and forfeitures, and reimbursements due from federal and state 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 revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

The City reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessment installments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminate and which are not intended to finance the current year, have also been recorded as deferred revenue as further described in Note 6.

The accrual basis of accounting is used for reporting purposes by the proprietary funds. Revenues are recognized when they are earned and expenses are recorded at the time liabilities are incurred. Unbilled service charges are recognized as revenue at year-end.

### **D. BUDGETS AND BUDGETARY ACCOUNTING**

The City follows these procedures in establishing the budgetary data reported in the combined financial statements:

**Tax Budget:** A tax budget of estimated revenue and expenditures for all funds is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year. All funds, except agency funds, are legally required to be budgeted. The City's Unclaimed Monies fund is an agency fund on a cash basis and is not budgeted, but is combined with the general fund on a GAAP basis. Because the City did not anticipate activity in the Drug Enforcement Special Revenue Fund or the Hiawatha Avenue Improvement or McCorkle Boulevard Improvement Capital Projects Funds, and no activity occurred, no budgets were prepared for these funds. The expressed purpose of the tax budget is to reflect the need for existing (or increased) tax rates.

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Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

Estimated Resources: The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property 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.

On or about January 1 the certificate of estimated resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the finance director determines that revenue to be collected will be greater than or less than the prior estimates, and the budget commission finds the revised estimates to be reasonable. The amounts set forth in the financial statements represent estimates from the final amended certificate issued for 1999.

Annual Budget: The City Manager with the assistance of the Finance Director submits to Council an annual budget in December. The annual budget contains an estimate of the revenues and expenditures of each fund and department of the City for the next succeeding fiscal year. As part of the process, Council holds public meetings throughout its review. The annual budget serves as the basis for appropriations (the appropriated budget) in each fund.

Appropriations: An appropriation ordinance (the appropriated budget) to control the level of expenditures for all funds except agency funds must be legally enacted on or about January 1. Appropriations may not exceed estimated resources as established in the Official Amended Certificate of Estimated Resources. Supplemental appropriations may be adopted by Council action. Amounts shown in the financial statements represent the appropriated budgeted amounts and all supplemental appropriations. Sixty supplemental appropriation measures were adopted during 1999 by Council.

The Appropriated Budget: For all funds, except agency funds, council appropriations (the legal level) are made for personal services, supplies and materials, contractual and other services, and capital outlay within each department, and also debt principal/interest payments, and transfers-out. Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation ordinance without authority from Council. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation adopted by Council. The appropriations set by Council must remain fixed unless amended by Council ordinance. More detailed appropriation allocations may be made by the Finance Director as long as the allocations are within Council's appropriated amount.

Encumbrances: As part of formal budgetary control, purchase orders, contracts, and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and determine and maintain legal compliance. On a GAAP basis, encumbrances outstanding at year end are reported as a reservation of fund balance for subsequent year expenditures for governmental funds, and as a note disclosure for proprietary funds.

Lapsing of Appropriations: At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried over for the subsequent year's expenditures and is not reappropriated.

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**E. CASH AND CASH EQUIVALENTS**

Cash received by the City is deposited in a central bank account. Monies for all funds, except cash held by a trustee or fiscal agent, are maintained in the account or temporarily used to purchase investments. Individual fund integrity is maintained through City records. Each fund's interest in the pool of cash and investments is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

During the year, investments were limited to treasury notes, treasury strips, agency securities and StarOhio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices.

The City has invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 1999. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 1999.

For purposes of the Combined Statement of Cash Flows and for presentation on the Combined Balance Sheet, investments with original maturities of three months or less and investments of the cash management pool are considered to be cash equivalents.

Interest allocation is determined by the Ohio Constitution, State statutes, and local ordinances adopted under City Charter. Under these provisions, City funds required to receive interest allocations are: 1) those which receive proceeds from the sale of notes and/or bonds; 2) special tax levy funds; 3) the Self-Insurance Internal Service Fund; 4) Recreation Capital Improvement Capital Projects Fund; 5) the DARE Special Revenue Fund; 6) the Criminal Activity Forfeiture Special Revenue Fund; and 7) the Water Enterprise Fund. All remaining interest is credited to the general fund. Interest revenue credited to the general fund during 1999 amounted to \$3,661,602, which includes \$3,080,777 assigned from other funds. The special revenue, capital projects, enterprise and internal service funds also received interest in the amount of \$243,354, \$1,360,236, \$139,961, and \$190,628, respectively.

**F. INTERFUND RECEIVABLES AND PAYABLES**

Short-term interfund loans or the short-term portion of advances are classified as "Interfund Receivables" and "Interfund Payables."

**G. INVENTORY OF SUPPLIES AND LAND HELD FOR RESALE**

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

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**H. PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond December 31, 1999 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure or expense is reported in the year in which services are consumed.

**I. ADVANCES TO OTHER FUNDS**

Long-term interfund loans receivable are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

**J. INTANGIBLE ASSET - WATER RIGHTS**

In 1974, the City entered into a fifty year agreement with the State of Ohio, Department of Natural Resources (ODNR), whereby the City acquired the right to seven and one-half percent of the storage capacity of the Alum Creek Reservoir. The cost of these rights are amortized, on a straight line basis, over the term of the agreement.

**K. FIXED ASSETS**

Fixed asset values were initially determined at December 31, 1982, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency are capitalized at cost. Improvements are depreciated over the remaining useful life of the related asset.

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the City. Fixed assets associated with the City's enterprise and internal service fund type activities are accounted for in their respective funds.

Depreciation: Depreciation is an element of expense resulting from the use of long-lived assets. It is measured by allocating the expected net cost of using the asset over its estimated useful life in a systematic and rational manner. All fixed assets are depreciated on a straight line basis over their estimated useful lives. In proprietary funds, depreciation is recorded annually as an element in the determination of net income and is recorded annually as an

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

expense. For governmental funds, depreciation does not represent a source or use of financial resources, and is therefore not recorded within these funds. However, the annual depreciation associated with general fixed assets is reported in the general fixed assets account group as an increase to accumulated depreciation and a decrease to the investment in general fixed assets accounts. The estimated useful lives assigned to the various classes of assets are:

<u>Classification</u>	<u>Useful Lives (Years)</u>
Land Improvements	20 - 30
Buildings	40
Furniture and Equipment	10 - 20
Vehicles	3 - 8
Service Lines	30 - 50

**Capitalization of Interest:** Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The City's policy is to capitalize net interest on 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 project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, the net interest expense incurred on proprietary fund construction projects was not material.

**L. COMPENSATED ABSENCES**

The City accrues a liability for compensated absences in accordance with the provisions of *GASB Statement No. 16, "Accounting for Compensated Absences."* Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the vesting method. The liability is based on the sick leave accumulated at December 31, by those employees who are currently eligible to receive termination payments and by those employees for whom it is probable they will become eligible to receive termination benefits in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the City's termination policy.

For governmental funds, the City's liability for unpaid accumulated sick leave and vacation time is the amount to be paid using expendable available financial resources and is reported as an accrued liability in the fund from which the individuals who have accumulated the unpaid compensated absences are paid. The balance of the liability is reported in the general long-term obligations account group. In proprietary funds, the entire amount of unpaid compensated absences is reported as a fund liability.

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

**M. ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS**

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences, special termination benefits and contractually required pension contributions are reported as a liability in the General Long-Term Obligations Account Group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty-one days after year end are generally considered not to have been paid with current available financial resources. Bonds and long-term loans are recognized as a liability of the General Long-Term Obligations Account Group until due. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

**N. CONTRIBUTED CAPITAL**

Contributed capital represents donations by developers, grants restricted for capital construction, contributions made by the City, underground line and capacity fees, and special assessments administered through the enterprise funds. These assets are recorded at their fair market value on the date contributed and are not subject to repayment. Deferred contributed capital reported in the enterprise funds represents unpaid assessments for improvements against the benefitted property owners that will be recorded as contributed capital when payments are received.

Prior to 1983, the City had not prepared its financial statements in accordance with generally accepted accounting principles. Therefore, the exact amount of the contributed capital pertaining to years prior to 1983 cannot be determined for the enterprise funds. It has been the policy of the City to construct and acquire capital assets used in the operations of the enterprise funds with resources of the capital projects funds or through donations by developers. These assets are recorded as contributed capital in the accompanying combined financial statements.

**O. RESERVES OF FUND EQUITY**

Reserves of fund equity indicate that a portion of fund balance is not available for expenditure or is legally segregated for a specific future use. Governmental fund type fund balances are reserved for encumbrances, inventory (materials and supplies and land held for resale), and advances to other funds. Enterprise fund reservation of retained earnings indicates that portion of retained earnings which is legally segregated for a specific future use. Enterprise fund retained earnings are reserved for plant improvement and replacement.

**P. INTERFUND TRANSACTIONS**

During the course of normal operations, the City has numerous transactions between funds, most of which are in the form of transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and nonroutine transfers of equity between funds, capital contributions to the enterprise or internal service funds, the subsequent return of all or part of such contributions, and the transfer of residual balances of discontinued funds or projects to the general fund, or debt service funds (when financed with debt proceeds) are classified as residual equity transfers.

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Q. INTERGOVERNMENTAL REVENUES**

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

**R. ESTIMATES**

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

**S. MEMORANDUM ONLY - TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS**

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

**NOTE 2 - ACCOUNTABILITY**

**ACCOUNTABILITY - FUND EQUITY DEFICIT**

Debt Service Fund: There is a deficit in the Special Assessment Debt Service Fund of \$26,983 because special assessments are levied and collected equally over the life of the bonds. Therefore, collections in the first half of the life of the bonds were not sufficient to meet the annual principal and interest requirements. In later years, as collections exceed the principal and interest requirements, the deficit will be eliminated.

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 3 - BUDGETARY BASIS OF ACCOUNTING**

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

The Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses, and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - 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) Encumbrances are recorded as the equivalent of an expenditure (budget basis) in order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation as opposed to a reservation of fund balance for governmental funds, and note disclosure for proprietary funds (GAAP basis);
- (d) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP); and
- (e) For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).

The adjustments necessary to convert the results of operations for the year on the GAAP basis to the budget basis for the governmental funds and proprietary funds are as follows:

Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Funds Types

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis Excess	\$3,182,034	\$1,648,085	(\$158,447)	(\$21,008,028)
Revenue Accruals	(185,677)	(45,784)	(2,393)	2,871
Expenditure Accruals	(308,768)	(466,694)	(106,190)	74,585
Encumbrances (Budget Basis)				
Outstanding at Year End	(522,025)	(719,687)	0	(8,118,207)
Net Change in Fair Value of Investments	1,479,462	93,952	0	16,525
Excess of Revenues Over Expenditures for Unbudgeted Funds	7,301	0	0	0
Advances	53,700	(53,700)	0	2,016,000
Budget Basis Excess	<u>\$3,706,027</u>	<u>\$456,172</u>	<u>(\$267,030)</u>	<u>(\$27,016,254)</u>

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 3 - BUDGETARY BASIS OF ACCOUNTING** (continued)

Net Income /Excess Of Revenues  
Over (under) Expenses, Advances and Transfers  
All Proprietary Fund Types

	Enterprise	Internal Service
Net Income	\$7,921,661	\$98,692
Revenue Accruals	1,289,907	3,424
Expense Accruals	(1,137,623)	(13,096)
Depreciation and Amortization	2,505,892	18,418
Acquisition of Fixed Assets	(12,681,398)	0
Loss on Sale of Fixed Assets	39,124	0
Proceeds of Bonds	2,200,000	0
Debt Principal Payments	(477,374)	0
Net Change in Fair Value of Investments	18,823	74,366
Advances	0	(2,016,000)
Encumbrances (Budget Basis) Outstanding at Year End	(5,730,867)	(46,033)
Budget Basis Excess	<u>(\$6,051,855)</u>	<u>(\$1,880,229)</u>

**NOTE 4 - DEPOSITS AND INVESTMENTS**

The City's Charter specifies that deposits and investments of the City will adhere to State statutes, except as modified by Council Ordinance. Under these provisions, the City Finance Director is responsible for selecting depositories and investing funds.

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

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

Inactive deposits are public deposits that Council has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 4 - DEPOSITS AND INVESTMENTS** *(continued)*

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

State statute permits interim monies to be deposited or invested in the following securities:

1. United states treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio); and
7. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days from the date of purchase in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time.

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The City may hold such investments until maturity if they had been purchased prior to September 27, 1996. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 4 - DEPOSITS AND INVESTMENTS** (continued)

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

At year end, the carrying amount of the City's deposits was \$1,669,220, and the bank balance was \$3,489,613. Of the bank balance, \$100,000 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although the balance was collateralized by securities held by the financial institutions' trust departments in the City's name and all State statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

*GASB Statement No. 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements"* requires that local governments disclose the carrying amounts and market value of investments, classified by risk. The City's investments are categorized as either (1) insured or registered or for which the securities are held by the City or its agent in the City's name, (2) uninsured and unregistered for which the securities are held by the counterparty's trust department or agent in the City's name or (3) uninsured and unregistered for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name.

	<i>Category</i>			<i>Fair</i>
	<i>1</i>	<i>2</i>	<i>3</i>	<i>Value</i>
U. S. Treasury Notes		\$40,479,590		\$40,479,590
U. S. Treasury Strips		3,193,997		3,193,997
U. S. Agency Securities		12,988,450		12,988,450
STAR Ohio				31,226,224
Total Investments	<u>\$0</u>	<u>\$56,662,037</u>	<u>\$0</u>	<u>\$87,888,261</u>

Investments in STAR Ohio are unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in *GASB Statement No. 9*. Cash equivalents are defined to include investments with original maturities of three months or less, and the City's cash management pool. A reconciliation between classifications of cash and investments on the financial statements and the classifications according to *GASB Statement No. 3* is as follows:

	<i>Cash and Cash</i>	<i>Investments</i>
	<i>Equivalents/Deposits</i>	
<i>GASB Statement No. 9</i>	\$86,144,185	\$3,413,296
Investments:		
U. S. Treasury Notes	(40,479,590)	40,479,590
U. S. Agency Securities	(12,769,151)	12,769,151
STAR Ohio	<u>(31,226,224)</u>	<u>31,226,224</u>
<i>GASB Statement No. 3</i>	<u>\$1,669,220</u>	<u>\$87,888,261</u>

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 5 - INCOME TAX**

The City levies a 1.0 percent income tax whose proceeds are placed into the General Fund. During 1999, the City started collecting an additional .25 percent income tax that is placed into the Parks and Recreation Income Tax Special Revenue Fund. The City levies and collects the 1.25 percent tax on all income earned within the City as well as on incomes of residents earned outside the City. In the latter case, the City allows a credit of the lesser of actual taxes paid to another city or seventy-five percent of the 1.25 percent tax rate on taxable income. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City at least quarterly. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a final return annually.

**NOTE 6 - PROPERTY TAX**

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

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

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Westerville. The County Auditor periodically remits to the City its portion of the taxes collected.

The full tax rate for all City operations for the year ended December 31, 1999, was \$14.65 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Category	Franklin County	Delaware County	Total
Real Estate			
Residential and Agricultural	\$399,145,900	\$111,121,470	\$510,267,370
Commercial and Industrial	123,076,580	12,321,540	135,398,120
Tangible Personal Property	58,790,892	7,323,983	66,114,875
Public Utility Personal	17,654,280	5,543,980	23,198,260
Total	<u>\$598,667,652</u>	<u>\$136,310,973</u>	<u>\$734,978,625</u>

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 1999 consisted of taxes, interest, interfund, special assessments, accounts (billings for user charged services including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered fully collectible except accounts receivable related to utility services.

A summary of accounts receivable related to utility services is as follows:

	<u>Water</u>	<u>Sewer</u>	<u>Refuse</u>	<u>Electric</u>	<u>Total</u>
Accounts Receivable - Gross	\$407,191	\$587,466	\$191,600	\$2,946,419	\$4,132,676
Less: Allowance for Uncollectibles	<u>(11,249)</u>	<u>(14,688)</u>	<u>(4,793)</u>	<u>(73,139)</u>	<u>(103,869)</u>
Net Accounts Receivable	<u>\$395,942</u>	<u>\$572,778</u>	<u>\$186,807</u>	<u>\$2,873,280</u>	<u>\$4,028,807</u>

A summary of the principal items of intergovernmental receivables follows:

<u>Fund/Description</u>	<u>Amount</u>
<b>General Fund</b>	
Local Government - Franklin County	\$92,091
Local Government - Delaware County	14,576
Local Government - State	15,261
Local Government - Revenue Assistance	10,487
Personal Property Exemption	11,599
Estate Tax	364,250
Total General Fund	<u>508,264</u>
<b>Special Revenue Funds</b>	
Auto License Fees - Franklin County	18,232
Auto License Fees - Delaware County	2,547
Gas Taxes - Cents per Gallon	41,776
Gas Taxes - Municipal Excise	21,202
Permissive Auto License Fees - Franklin County	21,681
Permissive Auto License Fees - Delaware County	3,041
Personal Property Exemption	39,952
Blendon Township Fire Services	115,759
Total Special Revenue Funds	<u>264,190</u>
<b>Debt Service Fund</b>	
Personal Property Exemption	2,393
Total - All Funds	<u>\$774,847</u>

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 8 - FIXED ASSETS**

**General Fixed Assets:** Changes in general fixed assets during 1999 were as follows:

Classification	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
Land	\$4,077,520	\$0	\$0	\$4,077,520
Land Improvements	3,424,646	34,212	0	3,458,858
Buildings	9,681,726	388,609	0	10,070,335
Furniture and Equipment	5,230,896	626,076	35,573	5,821,399
Vehicles	2,915,701	250,253	29,502	3,136,452
Construction In Progress	0	4,772,543	0	4,772,543
Total Gross Fixed Assets	25,330,489	6,071,693	65,075	31,337,107
Less Accumulated Depreciation	(7,699,537)	(1,390,437)	(65,075)	(9,024,899)
Net General Fixed Assets	\$17,630,952	\$4,681,256	\$0	\$22,312,208

**Proprietary Fund Fixed Assets:** A summary of the Proprietary Fund Types fixed assets as of December 31, 1999, follows:

Classification	Enterprise	Internal Service
Land	\$887,602	\$0
Land Improvements	1,336,457	0
Buildings	4,154,643	637,228
Furniture and Equipment	5,637,296	77,483
Vehicles	1,168,044	13,229
Service Lines	71,549,335	0
Construction in Progress	10,564,703	0
Total Gross Fixed Assets	95,298,080	727,940
Less Accumulated Depreciation	(33,774,318)	(418,952)
Net Fund Fixed Assets	\$61,523,762	\$308,988

**NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES**

Fund	Receivables		Payables	
	Interfund	Advances	Interfund	Advances
<b>Governmental Fund Types</b>				
<u>General</u>	\$22,029	\$203,325	\$0	\$0
<u>Special Revenue Funds</u>				
Fire Operating	0	0	0	161,056
OMVI	50	0	0	0
Mayor's Court Computer	1,928	0	0	0
Total Special Revenue Funds	\$1,978	\$0	\$0	\$161,056

(continued)

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (continued)**

Fund	Receivables		Payables	
	Interfund	Advances	Interfund	Advances
<u>Debt Service Fund</u>				
Special Assessment	\$0	\$0	\$0	\$42,269
<u>Capital Projects Funds</u>				
General Capital Improvement	0	0	0	1,000,000
County Line Road Improvement	0	0	0	128,000
Parks and Recreation Capital Improvement	0	0	0	873,000
Maxtown Road Improvement	0	0	0	15,000
Total Capital Projects Funds	0	0	0	2,016,000
<b>Proprietary Fund Types</b>				
<u>Enterprise Funds</u>				
Water	0	0	2,166	0
Sewer	0	0	872	0
Refuse	0	0	130	0
Electric	0	0	4,856	0
Total Enterprise Funds	0	0	8,024	0
<u>Internal Service Funds</u>				
Self-Insurance	0	2,016,000	0	0
Garage	0	0	477	0
Total Internal Service Funds	0	2,016,000	477	0
<b>Fiduciary Fund Types</b>				
<u>Agency Funds</u>				
Mayor's Court	0	0	24,007	0
Payroll Revolving	8,501	0	0	0
Total Agency Funds	8,501	0	24,007	0
Total - All Funds	<u>\$32,508</u>	<u>\$2,219,325</u>	<u>\$32,508</u>	<u>\$2,219,325</u>

**NOTE 10 - BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS**

The City's long-term obligations activity for the year ended December 31, 1999 was as follows:

Classification	Interest Rates	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b><u>Enterprise Funds</u></b>					
<u>General Obligation Bonds</u>					
1992 Water Works Refunding and Improvement Term Bonds	3.45 to 6.45%	\$3,695,000	\$0	\$360,000	\$3,335,000
1998 Water Works Refunding and Improvement Bonds	3.10 to 5.25%	3,325,000	0	45,000	3,280,000
1998 Transportation Improvement Bonds	3.10 to 5.25%	1,360,000	0	42,500	1,317,500
1999 Electric System Improvement Bonds	3.80 to 5.55%	0	2,200,000	0	2,200,000
Total General Obligation Bonds		<u>\$8,380,000</u>	<u>\$2,200,000</u>	<u>\$447,500</u>	<u>\$10,132,500</u>

(continued)

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 10 - BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS** (continued)

Classification	Interest Rates	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
<b><u>Other Long-Term Obligations</u></b>					
Compensated Absences		\$739,181	\$0	\$15,955	\$723,226
ODNR Debt		2,070,207	0	29,874	2,040,333
Total Other Long-Term Obligations		2,809,388	0	45,829	2,763,559
Total Enterprise Fund Obligations		11,189,388	2,200,000	493,329	12,896,059
<b><u>Internal Service Funds</u></b>					
<b><u>Other Long-Term Obligations</u></b>					
Compensated Absences		67,104	1,795	0	68,899
<b><u>General Long-Term Obligations</u></b>					
<b><u>General Obligation Bonds</u></b>					
1974 Drainage System Improvement Bonds	5.375%	300,000	0	50,000	250,000
1986 Municipal Facilities Series A Bonds	7.375%	1,640,000	0	205,000	1,435,000
1986 Municipal Facilities Series B Bonds	7.375%	360,000	0	45,000	315,000
1998 Transportation Improvement Bonds	3.10 to 5.25%	2,640,000	0	82,500	2,557,500
1998 Recreational Facilities Bonds	3.10 to 5.25%	27,250,000	0	840,000	26,410,000
Total General Obligation Bonds		32,190,000	0	1,222,500	30,967,500
<b><u>Special Assessment Bonds</u></b>					
1981 Walnut Hills Improvement Bonds	7.75%	18,000	0	9,000	9,000
1982 Street Improvement Bonds	12.25%	140,000	0	35,000	105,000
Total Special Assessment Bonds		158,000	0	44,000	114,000
<b><u>Other Long-Term Obligations</u></b>					
Pension Obligation		106,158	44,380	106,158	44,380
Compensated Absences		2,198,902	0	296,950	1,901,952
Police Pension Liability		25,763	0	401	25,362
Total Other Long-Term Obligations		2,330,823	44,380	403,509	1,971,694
Total General Long-Term Obligations		34,678,823	44,380	1,670,009	33,053,194
Total - All Long-Term Obligations		\$45,935,315	\$2,246,175	\$2,163,338	\$46,018,152

**General Obligation Bonds:** The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and refinancing of bond anticipation notes. General obligation bonds are direct obligations and pledge the full faith and credit of the City for repayment. General obligation bonds are to be repaid from voted and unvoted general property taxes and from income tax monies. Property tax monies will be received in and the debt will be repaid from the General Obligation Bond Retirement Fund. Income tax monies are transferred from the General Fund and the Parks and Recreation Income Tax Special Revenue Fund into the General Obligation Bond Retirement Fund for payment. The general obligation bonds reported as enterprise fund obligations are payable from unvoted property tax revenues to the extent operating resources of the Water and Electric Enterprise Funds are not available to meet the annual debt service requirements. During 1999, the City issued \$2,200,000 in general obligation bonds for electric system improvements.

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 10 - BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS** (continued)

Special Assessment Bonds: Special assessment bonds are payable from the proceeds of assessments levied against the specific property owners who primarily benefitted from the project. Special assessment monies will be received in and the debt will be retired through the Special Assessment Bond Retirement Debt Service Fund. In the event that property owners fail to make their special assessment payments, the City is responsible for providing the resources to meet the annual principal and interest payments. Normally, the fund equity balance of the Debt Service Funds is shown as the Amount Available in Debt Service Fund for Retirement of General Obligation Bonds. Because the City has two debt service funds, and one has a deficit balance, only the positive amount of \$959 in the General Bond Retirement Debt Service Fund has been recorded as the amount available at year end.

ODNR Debt Payable: In 1974, the City entered into a fifty year agreement with the State of Ohio, Department of Natural Resources (ODNR), whereby the City acquired the right to seven and one-half percent of the storage capacity of the Alum Creek Reservoir. In exchange for the water rights, the City agreed to pay to ODNR seven and one-half percent of their annual payment due to the United States Army Corps of Engineers as reimbursement of the project investment costs. In addition, the City is required to pay seven and one-half percent of the annual operation and maintenance costs for as long as the contract is in effect.

1992 Water Works Refunding and Improvement Bonds/Defeased Debt: The 1992 Water Works Refunding and Improvement Bonds included serial and term bonds. In 1998, the City defeased the 1992 Water Works Refunding and Improvement Serial Bonds by placing the proceeds of the 1998 Water Works Refunding and Improvement Bonds into an irrevocable trust with an escrow agent who in turn purchased U. S. Government Securities which will be used to provide for all future debt service payments on the 1992 Series serial bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the City's financial statements.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$259,067. One-thirteenth of this amount will be charged annually to interest expense through the year 2011, with the difference reported in the accompanying financial statements as a deduction from bonds payable. The outstanding balance to be charged as of December 31, 1999 is \$248,370.

The 1992 Water Works Refunding and Improvement term bonds maturing on December 1, 2011, are subject to mandatory sinking fund redemption in part by lot pursuant to the terms of the legislation. The mandatory redemption is to occur on December 1, in each of the years 2005 through 2010 with the balance to be paid at maturity on December 1, 2011 at a redemption price equal to 100% of the principal amount redeemed, plus interest accrued to the redemption date and according to the following schedule:

<u>Year</u>	<u>Amount</u>
2005	\$500,000
2006	530,000
2007	565,000
2008	600,000
2009	640,000
2010	680,000

Police Pension Liability: The City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police personnel in 1967. The liability is payable semiannually from the General Fund.

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 10 - BONDED DEBT AND OTHER LONG-TERM OBLIGATIONS** (continued)

**Compensated Absences / Pension Obligation:** Additions and deletions of accrued vacation and sick leave are shown net since it is impractical for the City to determine these amounts separately. Compensated absences and the pension obligation will be paid from the fund from which the employees' salaries are paid.

**Industrial Development Revenue Bonds:** The City has outstanding seven issues of industrial development revenue bonds in the aggregate principal amount of \$6,550,000 at December 31, 1999 for facilities used by private corporations or other entities. The City is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the City's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

The City's overall legal debt margin was \$46,206,215 at December 31, 1999.

**Future Debt Service Requirements:** The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 1999 are:

General Long-Term Obligations				
Year	General Obligation Bonds	Special Assessment Bonds	Police Pension	Total
2000	\$2,764,525	\$57,560	\$1,492	\$2,823,577
2001	2,738,298	43,575	1,492	2,783,365
2002	2,717,227	39,288	1,492	2,758,007
2003	2,702,526	0	1,492	2,704,018
2004	2,681,677	0	1,492	2,683,169
2005 to 2009	12,164,898	0	7,460	12,172,358
2010 to 2014	11,606,585	0	7,460	11,614,045
2015 to 2030	9,279,350	0	23,087	9,302,437-
Totals	<u>\$46,655,086</u>	<u>\$140,423</u>	<u>\$45,467</u>	<u>\$46,840,976</u>

Enterprise Fund Obligations				
Year	Refunding and Improvement Bonds	Electric System and Transportation Improvements	ODNR Debt	Totals
2000	\$756,657	\$287,597	\$96,576	\$1,140,830
2001	760,030	283,319	96,576	1,139,925
2002	761,370	285,401	96,576	1,143,347
2003	760,970	288,776	96,576	1,146,322
2004	758,990	284,981	96,576	1,140,547
2005 to 2009	3,724,938	1,427,483	482,881	5,635,302
2010 to 2014	1,626,858	1,424,468	482,881	3,534,207
2015 to 2035	0	1,321,643	2,028,101	3,349,744
Totals	<u>\$9,149,813</u>	<u>\$5,603,668</u>	<u>\$3,476,743</u>	<u>\$18,230,224</u>

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 11 - DEFINED BENEFIT PENSION PLANS**

**A. PUBLIC EMPLOYEES RETIREMENT SYSTEM**

The City of Westerville contributes 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 basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,250,597, \$816,382, and \$662,499, respectively. The full amount has been contributed for 1998 and 1997. 97.72 percent has been contributed for 1999 with the remainder being reported as a fund liability and within the general long-term obligations account group.

**B. POLICE AND FIREMEN'S DISABILITY AND PENSION FUND**

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

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 12.5 percent for police and 17.5 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the Fund for the years ended December 31, 1999, 1998, and 1997 were \$1,320,407, \$964,889, and \$842,155, respectively, equal to the required contributions for each year. The full amount has been contributed for 1998 and 1997. 99.40 percent has been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

In addition to the current contribution, the City pays installments on the accrued liability incurred when the State of Ohio established the statewide pension system for police and firefighters in 1967. As of December 31, 1999, the liability of the City was \$25,362, payable in semiannual installments through the year 2030. This is an accounting liability of the City which will not vary. The liability is reported in the general long-term obligations account group.

Notes To The General Purpose Financial Statements  
(Continued)

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**NOTE 12 - POSTEMPLOYMENT BENEFITS**

**A. PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)**

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

For 1999, benefits are funded on a pay-as-you-go basis. The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The City's actual contributions for 1999 which were used to fund OPEB were \$561,765.

**B. POLICE AND FIREMEN'S DISABILITY AND PENSION FUND**

The Police and Firemen's Disability and Pension Fund (the "Fund") 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 he is attending school or under twenty-two if attending school full-time or on a 2/3 basis.

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

The number of participants eligible to receive health care benefits as of December 31, 1998, (the latest information available) was 11,424 for police and 9,186 for firefighters. The City's actual contributions for 1999 that were used to fund postemployment benefits were \$620,813 for police and firefighters. The Fund's total health care expenses for the year ending December 31, 1999, were \$78,596,790, which was net of member contributions of \$5,331,515.

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 13 - OTHER EMPLOYEE BENEFITS**

**Deferred Compensation:** Employees of the City may elect to participate in the International City Managers Association or Ohio Public Employees Deferred Compensation Program created in accordance with Internal Revenue Code Section 457. Under these programs, employees elect to defer a portion of their pay. The deferred pay and any income earned on it is not subject to federal and state income taxation until actually received by the employee. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

**Compensated Absences:** Vacation leave is earned at rates which vary depending upon length of service and standard work week. Current policy credits vacation leave on the employee's anniversary date and allows a maximum of two years accrual, with City Manager approval, to be carried into the next calendar year. City employees are paid for earned, unused vacation leave at the time of termination of employment and those employees with six years of service may request pay in lieu of vacation for up to two weeks accumulated balance. Pay in lieu of vacation is subject to the availability of funds, and the employee must have taken or scheduled ten days of vacation in a calendar year, with five of those days being consecutive.

Sick leave is earned at the rate of ten hours a month. Each employee with ten or more years of service with the City is paid for fifty percent of their accumulated unused sick leave up to a maximum of 1120 hours upon retirement or termination from the City, or the full balance may be transferred to another governmental agency. During 1994 the City increased the maximum payment for sick leave from \$15,000 to \$16,500 for fire fighters and \$17,500 for all other employees. At December 31, 1999 the current amount of unpaid compensated absences in the governmental funds and the balance of the liability in the general long-term obligations account group were \$47,200 and \$1,901,952, respectively. The liability for compensated absences in the enterprise and internal services fund types was \$723,226 and \$68,899, respectively.

**Health Care/Dental/Vision/Life Insurance Benefits:** The City provides health care coverage for its employees through United Health Care or Cigna Columbus, dental coverage through Prudential, vision coverage through Vision Plus, and life insurance through Guardian.

**NOTE 14 - SEGMENT INFORMATION - ENTERPRISE FUNDS**

Financial segment information as of and for the year ended December 31, 1999 for the Enterprise Funds is presented as follows:

Description	Water	Sewer	Refuse	Electric	Swimming Pool	Totals
Operating Revenues	\$3,070,390	\$4,200,674	\$1,232,192	\$19,986,538	\$509,963	\$28,999,757
Operating Expenses Before Depreciation	(1,948,450)	(4,500,144)	(1,274,248)	(12,988,964)	(385,934)	(21,097,740)
Depreciation and Amortization Expense	(646,278)	(462,491)	(608)	(1,351,797)	(44,718)	(2,505,892)
Operating Income (Loss)	475,662	(761,961)	(42,664)	5,645,777	79,311	5,396,125
Operating Transfers	60,000	2,996,000	0	0	0	3,056,000
Net Non-Operating Revenues/(Expenses)	(418,382)	5,303	0	(117,385)	0	(530,464)
Net Income (Loss)	117,280	2,239,342	(42,664)	5,528,392	79,311	7,921,661

(Continued)

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 14 - SEGMENT INFORMATION - ENTERPRISE FUNDS** (continued)

Description	Water	Sewer	Refuse	Electric	Swimming Pool	Totals
Current Capital Contributions From:						
Developers	\$1,192,287	\$1,407,440	\$0	\$0	\$0	\$2,599,727
Underground Line and Capacity Fees	1,046,945	278,746	0	27,447	0	1,353,138
Fixed Asset Additions	1,159,799	1,721,741	6,500	9,777,521	15,837	12,681,398
Fixed Asset Deletions	0	0	0	132,734	0	132,734
Net Working Capital	7,825,830	3,859,774	885,106	18,796,117	389,177	31,756,004
Total Assets	30,081,851	16,477,994	1,009,109	51,148,122	1,057,482	99,774,558
Long-Term Obligations						
ODNR Debt	2,009,496	0	0	0	0	2,009,496
Bonds Payable	5,956,630	0	0	3,399,900	0	9,356,530
Total Equity	20,900,916	15,445,886	889,111	44,769,160	1,053,150	83,058,223
Encumbrances Outstanding (Budget Basis) at December 31, 1999	202,717	784,096	107,778	4,625,290	10,986	5,730,867

**NOTE 15 - RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; personal injuries; and natural disasters. On October 1, 1997, the City established membership in the Central Ohio Risk Management Agency Self-Insurance Pool, Inc. (CORMA). CORMA was formed pursuant to Section 2744.081 of the Ohio Revised Code. Members of CORMA are the cities of Westerville, Dublin, and Upper Arlington. Each member has one representative on the Board of Trustees. This Board establishes its own budget, hires and fires personnel and determines annual rates for its members. Membership in CORMA enables the City to take advantage of any economies to be realized from an insurance pool with other cities and also provides the City with more control over claims than what is normally available with traditional insurance coverage.

As part of participating in CORMA, coverage is provided for up to \$19,000,000 annual aggregate per member for liability claims and \$150,491,009 for property claims. Additional coverages include: boiler and machinery - \$50,000,000 and inland marine - \$5,600,000. City retentions are \$500 per occurrence or \$1,000 if loss fund is exhausted. Pool retentions are \$25,000 for property and \$50,000 for liability.

The City has created a self-insurance internal service fund to account for deductible amounts and any other amounts not covered by CORMA. A third party administrator processes and pays the claims. Claims liabilities and expenses are estimated through a case by case review of all claims. The estimate was not affected by incremental claims adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 15 - RISK MANAGEMENT** (continued)

The changes in claims payable during the years December 31, 1998 and 1999 are:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
1998	\$0	\$15,300	\$15,300	\$0
1999	0	1,792	1,792	0

All employees of the City are covered by a blanket bond, while certain individuals in policy making roles are covered by a separate, higher limit bond coverage.

Workers' Compensation coverage is provided by the State of Ohio and is based on a rate per \$100 of salaries. The rate is calculated based on accident history and administrative costs. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. There has been no significant change in coverage from last year.

**NOTE 16 - JOINTLY GOVERNED ORGANIZATION**

The Westerville, Minerva Park, and Blendon Township Joint Hospital District is a jointly governed organization managed by a nine member board consisting of three elected officials from each of the governmental entities comprising the Joint Hospital District. The Joint Hospital District possesses its own budgeting and taxing authority and does not receive contributions or payments from its members. The participating members do not retain an ongoing financial interest or an ongoing financial responsibility for the Joint Hospital District.

**NOTE 17 - RELATED ORGANIZATION**

The Westerville Industry and Commerce Corporation (WICC) is a not-for-profit corporation formed to promote industrial, economic, commercial and civic development in and around the City. WICC is governed by a seven member self-perpetuating board of trustees of which four trustees are elected and/or appointed officials from the City. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the City for operating subsidies.

**NOTE 18 - RISK SHARING POOL**

On October 1, 1997, the City established membership in the Central Ohio Risk Management Agency (CORMA) Self-Insurance Pool, Inc., a not for profit risk sharing pool, for the purpose of obtaining reduced rates on traditional liability insurance coverage. CORMA was formed pursuant to Section 2744.081 of the Ohio Revised Code. Members of CORMA are the Cities of Westerville, Dublin, and Upper Arlington. Each member has one representative on the Board of Trustees. This Board establishes its own budget, hires and fires personnel and determines annual rates for its members.

Notes To The General Purpose Financial Statements  
(Continued)

**NOTE 19 - CONSTRUCTION COMMITMENTS**

The City has entered into various contracts for the construction and acquisition of capital assets. At December 31, 1999, the significant outstanding construction commitments are:

<u>Project</u>	<u>Contract Amount</u>	<u>Amount Expended</u>	<u>Balance At 12/31/99</u>
Cleveland Avenue	\$9,478,776	\$9,055,014	\$423,762
Sunbury Road	4,728,256	4,716,158	12,098
Alum Creek Bridge	2,850,217	2,707,125	143,092
Polaris / Maxtown Road	9,796,512	8,883,584	912,928
North State Street	5,286,896	4,784,312	502,584
Cooper Road Sewer	74,207	73,920	287
1999 Street Rehabilitation	746,975	731,855	15,120
Electric Building Improvements	2,069,381	1,229,598	839,783
Heritage Park	1,821,230	1,139,205	682,025
Huber Village Park	564,721	525,715	39,006
FRA Bikeway	324,163	310,894	13,269
Towers Park	77,627	63,937	13,690
Walnut Ridge Park	102,952	92,124	10,828
Sports Complex	<u>1,795,187</u>	<u>606,519</u>	<u>1,188,668</u>
Totals	<u>\$39,717,100</u>	<u>\$34,919,960</u>	<u>\$4,797,140</u>

**NOTE 20 - CONTINGENT LIABILITIES**

The City of Westerville is a party to various legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The City management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the City.

**Federal and State Grants:** For the period January 1, 1999, to December 31, 1999, the City received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designees. Such audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the City believes such disallowance, if any, would be immaterial.

Combining, Individual Fund, and  
Account Group  
Statements and Schedules

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## ***General Fund***

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The General Fund accounts for those resources traditionally associated with the general governmental operations of the City that are not required to be accounted for in other specific funds.

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

		Actuals			Variance
		Cash			Favorable
	Budget	Transactions	Encumbrances	Total	(Unfavorable)
<b>Revenues:</b>					
Property Taxes	\$2,083,026	\$2,083,756		\$2,083,756	\$730
Municipal Income Tax	12,150,000	12,414,244		12,414,244	264,244
Intergovernmental	2,931,108	2,888,394		2,888,394	(42,714)
Charges for Services	1,282,000	1,264,306		1,264,306	(17,694)
Fees, Licenses and Permits	349,500	363,161		363,161	13,661
Fines and Forfeitures	320,000	320,634		320,634	634
Interest	3,800,000	3,830,167		3,830,167	30,167
Miscellaneous	40,956	43,965		43,965	3,009
Total Revenues	22,956,590	23,208,627		23,208,627	252,037
<b>Expenditures:</b>					
Current Operations and Maintenance					
Security of Persons and Property					
Police Department					
Police Services					
Personal Services	4,795,400	4,647,065	0	4,647,065	148,335
Supplies and Materials	210,347	174,364	33,214	207,578	2,769
Other Services and Charges	340,764	275,637	38,824	314,461	26,303
Capital Outlay	312,545	282,155	28,140	310,295	2,250
Other Financing Uses	1,500	1,492	0	1,492	8
Total Police Department	5,660,556	5,380,713	100,178	5,480,891	179,665
Communications					
Personal Services	656,100	613,404	0	613,404	42,696
Supplies and Materials	19,398	13,362	3,441	16,803	2,595
Other Services and Charges	81,602	65,168	537	65,705	15,897
Capital Outlay	71,588	59,851	1,787	61,638	9,950
Total Communications	828,688	751,785	5,765	757,550	71,138
Fire Hydrant Maintenance					
Supplies and Materials	18,500	8,913	2,084	10,997	7,503
Capital Outlay	25,000	18,868	0	18,868	6,132
Total Fire Hydrant Maintenance	43,500	27,781	2,084	29,865	13,635
Total Security of Persons and Property	6,532,744	6,160,279	108,027	6,268,306	264,438
Public Health					
Cemetery Maintenance					
	7,946	1,952	181	2,133	5,813
Other Services and Charges	39,300	27,484	3,153	30,637	8,663
Capital Outlay	34,212	34,212	0	34,212	0
Total Public Health	81,458	63,648	3,334	66,982	14,476
Community Development					
Planning, Engineering, and Building Department					
Building, Planning and Zoning					
Personal Services	1,331,500	1,253,845	0	1,253,845	77,655
Supplies and Materials	48,321	34,202	7,441	41,643	6,678
Other Services and Charges	766,001	619,805	88,817	708,622	57,379
Capital Outlay	104,119	64,164	32,095	96,259	7,860
Other Financing Uses	1,000	0	0	0	1,000
Total Building, Planning and Zoning	2,250,941	1,972,016	128,353	2,100,369	150,572
Total Community Development	\$2,250,941	\$1,972,016	\$128,353	\$2,100,369	\$150,572

(Continued)

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

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
Basic Utility Services				
General Public Services				
Storm Sewer Maintenance and Improvements				
Personal Services	\$170,000	\$166,987	\$0	\$166,987
Supplies and Materials	58,150	7,939	1,913	9,852
Other Services and Charges	23,879	7,328	0	7,328
Total Basic Utility Services	252,029	182,254	1,913	184,167
General Government				
City Manager				
Administration				
Personal Services	610,631	587,156	0	587,156
Supplies and Materials	17,157	7,463	1,858	9,321
Other Services and Charges	742,726	676,650	50,419	727,069
Capital Outlay	4,200	2,018	2,182	4,200
Total Administration	1,374,714	1,273,287	54,459	1,327,746
Economic Development				
Other Services and Charges	104,868	31,946	51,417	83,363
Total City Manager	1,479,582	1,305,233	105,876	1,411,109
Legislative				
Personal Services	103,100	96,416	0	96,416
Supplies and Materials	6,151	3,724	2,017	5,741
Other Services and Charges	107,849	70,832	8,920	79,752
Total Legislative	217,100	170,972	10,937	181,909
Management Information Systems				
Personal Services	545,100	507,339	0	507,339
Supplies and Materials	31,402	19,324	2,024	21,348
Other Services and Charges	151,306	115,646	26,718	142,364
Capital Outlay	151,436	119,465	3,325	122,790
Total Management Information Systems	879,244	761,774	32,067	793,841
Finance Department				
Administration and Accounting				
Personal Services	466,300	429,939	0	429,939
Supplies and Materials	21,943	17,537	640	18,177
Other Services and Charges	267,807	261,474	6,131	267,605
Capital Outlay	47,333	34,215	12,640	46,855
Total Administration	803,383	743,165	19,411	762,576
Income Tax				
Personal Services	278,300	239,604	0	239,604
Supplies and Materials	59,623	32,794	23,704	56,498
Other Services and Charges	72,566	48,174	11,035	59,209
Capital Outlay	15,740	13,830	0	13,830
Other Financing Uses	376,000	373,221	0	373,221
Total Income Tax	\$802,229	\$707,623	\$34,739	\$742,362

(Continued)

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

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
Utility Billing Services				
Personal Services	\$460,200	\$418,020	\$0	\$42,180
Supplies and Materials	17,095	15,889	236	970
Other Services and Charges	41,011	37,591	644	2,776
Capital Outlay	25,175	6,341	16,618	2,216
Total Utility Billing Services	543,481	477,841	17,498	48,142
Mayor's Court				
Personal Services	210,700	197,375	0	13,325
Supplies and Materials	12,000	5,405	4,049	2,546
Other Services and Charges	177,666	117,659	33,977	26,030
Total Mayor's Court	400,366	320,439	38,026	41,901
Law Administration				
Personal Services	33,100	32,061	0	1,039
Other Services and Charges	194,048	178,696	6,883	8,469
Capital Outlay	7,191	7,191	0	0
Total Law Administration	234,339	217,948	6,883	9,508
Buildings and Grounds				
Personal Services	242,100	224,598	0	17,502
Supplies and Materials	59,946	23,967	6,228	29,751
Other Services and Charges	231,874	155,756	8,733	67,385
Capital Outlay	30,854	30,854	0	0
Total Buildings and Grounds	564,774	435,175	14,961	114,638
Total Finance Department	3,348,572	2,902,191	131,518	314,863
Total General Government	5,924,498	5,140,170	280,398	503,930
Total Expenditures	15,041,670	13,518,367	522,025	1,001,278
Excess of Revenues Over (Under) Expenditures	7,914,920	9,690,260	(522,025)	1,253,315
<u>Other Financing Sources (Uses):</u>				
Sale of Fixed Assets	317,175	317,175		0
Advances - In	53,700	53,700		0
Operating Transfers - Out	(5,837,025)	(5,833,083)	0	3,942
Total Other Financing Sources (Uses)	(5,466,150)	(5,462,208)	0	3,942
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	2,448,770	4,228,052	(522,025)	1,257,257
Fund Balance at Beginning of Year	8,093,646	8,498,353	(404,707)	0
Prior Year Encumbrances Carried Over	404,707	0	404,707	0
Fund Balance at End of Year	\$10,947,123	\$12,726,405	(\$522,025)	\$1,257,257

## *Special Revenue Funds*

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Special Revenue Funds are established to account for the proceeds of specific revenue resources (other than major capital projects) that are restricted by law and administrative action to expenditures for a specified purpose.

*Fire Operating Fund* - To account for the property tax revenues generated from continuing levies and used to finance the operations of the Fire Department.

*Street Maintenance Fund* - To account for the portion (92.5%) of the state gasoline tax and motor vehicle registration fees designated for maintenance and repair of streets within the City.

*State Highway Fund* - To account for the portion (7.5%) of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.

*Drug Abuse Resistance Education (DARE) Fund* - To account for all charitable contributions used to finance the City's DARE programs.

*Permissive Motor Vehicle License Fund* - To account for the permissive motor vehicle registration fees used for maintenance of streets within the City.

*Hotel Tax Fund* - To account for the receipt of seventy-five percent of the hotel tax revenues collected by the City and expended as required by local ordinance.

*Cable TV Franchise Fee Fund* - To account for cable franchise fees which are used primarily to supplement funding to the Otterbein University community access channel.

*OMVI Education Fund* - To account for contributions to the Mayor's Task Force on alcohol and drug abuse programs and court fines restricted for OMVI education.

*Parks and Recreation Fund* - To account for monies received and expended for the Parks and Recreation Department programs and activities.

*Parks and Recreation Income Tax Fund* - To account for the receipts generated by the additional .25% City income tax which are designated for the development of the parks and recreation projects.

*Criminal Activity Forfeiture Fund* - To account for assets seized and forfeited by individuals engaged in criminal activities which are used to further law enforcement activities.

*Drug Enforcement Fund* - To account for the proceeds from the sale of contraband and/or proceeds from property seized and forfeited as a result of a felony arrest, prosecution and conviction by the Westerville Police Department. Monies may be used for the following purposes: 1) To pay the costs of drug investigations or prosecutions, 2) To provide reasonable technical training or expertise, or 3) To provide matching funds to obtain federal grants to aid law enforcement activities. The City did not anticipate activity in this fund and no activity occurred. Therefore, a separate budgetary statement is not presented.

*Mayor's Operating Fund* - To account for money received by the Mayor and used to promote the City and its governmental functions.

*Community Transportation Fund* - To account for money received from transfers from the General Fund to provide public transportation services through the Central Ohio Transit Authority (COTA) bus line.

*Mayor's Court Computer Fund* - To account for court costs collected for the acquisition and maintenance of computer equipment used in the operations of the Court.

**City of Westerville, Ohio**

Combining Balance Sheet

**Special Revenue Funds**

As of December 31, 1999

	Fire Operating	Street Maintenance	State Highway
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$3,672,660	\$1,039,181	\$108,697
Cash with Fiscal and Escrow Agents	0	0	0
<b>Receivables:</b>			
Taxes	4,966,957	0	0
Accounts	0	0	0
Intergovernmental	155,711	77,476	6,281
Accrued Interest	33,411	0	0
Interfund Receivable	0	0	0
Materials and Supplies Inventory	0	104,579	0
<b>Total Assets</b>	<b>\$8,828,739</b>	<b>\$1,221,236</b>	<b>\$114,978</b>
<b>Liabilities:</b>			
Accounts Payable	\$20,514	\$23,165	\$0
Contracts Payable	0	0	0
Accrued Wages	87,994	8,600	0
Compensated Absences Payable	23,600	0	0
Retainage Payable	0	0	0
Intergovernmental Payable	49,342	7,000	0
Deferred Revenue	4,966,957	0	0
Advances from Other Funds	161,056	0	0
<b>Total Liabilities</b>	<b>5,309,463</b>	<b>38,765</b>	<b>0</b>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	24,548	176,724	59,232
Reserved for Inventory	0	104,579	0
Unreserved	3,494,728	901,168	55,746
<b>Total Fund Equity</b>	<b>3,519,276</b>	<b>1,182,471</b>	<b>114,978</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$8,828,739</b>	<b>\$1,221,236</b>	<b>\$114,978</b>

DARE	Permissive Motor Vehicle License	Hotel Tax	Cable TV Franchise Fee	OMVI Education
\$16,412	\$608,914	\$44,376	\$182,389	\$8,466
0	580,420	0	0	0
0	0	4,740	0	0
0	0	0	64,172	0
0	24,722	0	0	0
164	0	0	0	0
0	0	0	0	50
0	0	0	0	0
\$16,576	\$1,214,056	\$49,116	\$246,561	\$8,516
\$281	\$0	\$0	\$12,279	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	6,393	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
281	0	6,393	12,279	0
2,782	42,940	20,183	66,180	0
0	0	0	0	0
13,513	1,171,116	22,540	168,102	8,516
16,295	1,214,056	42,723	234,282	8,516
\$16,576	\$1,214,056	\$49,116	\$246,561	\$8,516

(Continued)

**City of Westerville, Ohio**

Combining Balance Sheet

**Special Revenue Funds**

As of December 31, 1999

(Continued)

	Parks and Recreation	Parks and Recreation Income Tax	Criminal Activity Forfeiture
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,213,826	\$720,328	\$145,698
Cash with Fiscal and Escrow Agents	0	0	0
<b>Receivables:</b>			
Taxes	0	137,136	0
Accounts	111	0	0
Intergovernmental	0	0	0
Accrued Interest	0	0	1,308
Interfund Receivable	0	0	0
Materials and Supplies Inventory	82,153	0	0
<b>Total Assets</b>	<b>\$1,296,090</b>	<b>\$857,464</b>	<b>\$147,006</b>
<b>Liabilities:</b>			
Accounts Payable	\$29,100	\$0	\$6,265
Contracts Payable	17,878	0	0
Accrued Wages	18,944	0	0
Compensated Absences Payable	0	0	0
Retainage Payable	9,212	0	0
Intergovernmental Payable	16,942	0	0
Deferred Revenue	0	0	0
Advances from Other Funds	0	0	0
<b>Total Liabilities</b>	<b>92,076</b>	<b>0</b>	<b>6,265</b>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	158,988	5,261	31,347
Reserved for Inventory	82,153	0	0
Unreserved	962,873	852,203	109,394
<b>Total Fund Equity</b>	<b>1,204,014</b>	<b>857,464</b>	<b>140,741</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,296,090</b>	<b>\$857,464</b>	<b>\$147,006</b>

Drug Enforcement	Mayor's Operating	Community Transportation	Mayor's Court Computer	Totals
\$4,641	\$1,534	\$17,475	\$36,402	\$7,820,999
0	0	0	0	580,420
0	0	0	0	5,108,833
0	0	0	0	64,283
0	0	0	0	264,190
0	0	0	0	34,883
0	0	0	1,928	1,978
0	0	0	0	186,732
\$4,641	\$1,534	\$17,475	\$38,330	\$14,062,318
\$0	\$0	\$3,571	\$0	\$95,175
0	0	0	0	17,878
0	0	0	0	115,538
0	0	0	0	23,600
0	0	0	0	15,605
0	0	0	0	73,284
0	0	0	0	4,966,957
0	0	0	0	161,056
0	0	3,571	0	5,469,093
0	0	0	4,313	592,498
0	0	0	0	186,732
4,641	1,534	13,904	34,017	7,813,995
4,641	1,534	13,904	38,330	8,593,225
\$4,641	\$1,534	\$17,475	\$38,330	\$14,062,318

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

	Fire Operating	Street Maintenance	State Highway
<b><u>Revenues:</u></b>			
Property Taxes	\$4,621,745	\$0	\$0
Municipal Income Tax	0	0	0
Other Local Taxes	0	0	0
Intergovernmental	1,559,871	974,829	79,038
Charges for Services	0	0	0
Fees, Licenses and Permits	393	0	0
Fines and Forfeitures	0	0	0
Interest	234,622	0	0
Net Decrease in Fair Value of Investments	(90,887)	0	0
Miscellaneous	7,875	1,625	0
<b>Total Revenues</b>	<b>6,333,619</b>	<b>976,454</b>	<b>79,038</b>
<b><u>Expenditures:</u></b>			
Current Operations and Maintenance			
Security of Persons and Property	5,953,066	0	0
Leisure Time Activities	0	0	0
Transportation	0	1,325,683	500
General Government	0	0	0
<b>Total Expenditures</b>	<b>5,953,066</b>	<b>1,325,683</b>	<b>500</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>380,553</b>	<b>(349,229)</b>	<b>78,538</b>
<b><u>Other Financing Sources (Uses):</u></b>			
Proceeds from Disposition of Fixed Assets	0	15,600	0
Operating Transfers - In	0	542,000	0
Operating Transfers - Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>557,600</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>380,553</b>	<b>208,371</b>	<b>78,538</b>
<b>Fund Balances at Beginning of Year</b>	<b>3,138,723</b>	<b>978,449</b>	<b>36,440</b>
<b>Increase (Decrease) in Reserve for Inventory</b>	<b>0</b>	<b>(4,349)</b>	<b>0</b>
<b>Fund Balances at End of Year</b>	<b>\$3,519,276</b>	<b>\$1,182,471</b>	<b>\$114,978</b>

DARE	Permissive Motor Vehicle License	Hotel Tax	Cable TV Franchise Fee	OMVI Education
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	89,536	0	0
0	418,613	0	0	0
0	0	0	0	0
0	0	0	251,979	0
0	0	0	0	1,388
1,126	0	0	0	0
(499)	0	0	0	0
18,929	0	0	25,000	0
19,556	418,613	89,536	276,979	1,388
22,545	0	0	0	0
0	0	158,710	0	0
0	395,165	0	0	0
0	0	0	431,146	0
22,545	395,165	158,710	431,146	0
(2,989)	23,448	(69,174)	(154,167)	1,388
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(2,989)	23,448	(69,174)	(154,167)	1,388
19,284	1,190,608	111,897	388,449	7,128
0	0	0	0	0
\$16,295	\$1,214,056	\$42,723	\$234,282	\$8,516

(Continued)

**City of Westerville, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

**Special Revenue Funds**

For the Year Ended December 31, 1999

(Continued)

	Parks and Recreation	Parks and Recreation Income Tax	Criminal Activity Forfeiture
<u>Revenues:</u>			
Property Taxes	\$0	\$0	\$0
Municipal Income Tax	0	2,646,895	0
Other Local Taxes	0	0	0
Intergovernmental	0	0	0
Charges for Services	634,995	0	0
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	134,290
Interest	0	0	7,606
Net Decrease in Fair Value of Investments	0	0	(2,566)
Miscellaneous	6,190	0	0
Total Revenues	<u>641,185</u>	<u>2,646,895</u>	<u>139,330</u>
<u>Expenditures:</u>			
Current Operations and Maintenance			
Security of Persons and Property	0	0	61,275
Leisure Time Activities	2,468,189	0	0
Transportation	0	0	0
General Government	0	0	0
Total Expenditures	<u>2,468,189</u>	<u>0</u>	<u>61,275</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,827,004)</u>	<u>2,646,895</u>	<u>78,055</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds from Disposition of Fixed Assets	0	0	0
Operating Transfers - In	2,099,890	0	0
Operating Transfers - Out	0	(1,789,431)	0
Total Other Financing Sources (Uses)	<u>2,099,890</u>	<u>(1,789,431)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>272,886</u>	<u>857,464</u>	<u>78,055</u>
Fund Balances at Beginning of Year	848,975	0	62,686
Increase (Decrease) in Reserve for Inventory	82,153	0	0
Fund Balances at End of Year	<u>\$1,204,014</u>	<u>\$857,464</u>	<u>\$140,741</u>

Drug Enforcement	Mayor's Operating	Community Transportation	Mayor's Court Computer	Totals
\$0	\$0	\$0	\$0	\$4,621,745
0	0	0	0	2,646,895
0	0	0	0	89,536
0	0	0	0	3,032,351
0	0	0	0	634,995
0	0	0	0	252,372
0	0	0	22,155	157,833
0	0	0	0	243,354
0	0	0	0	(93,952)
0	150	0	0	59,769
0	150	0	22,155	11,644,898
0	0	0	0	6,036,886
0	0	0	0	2,626,899
0	0	62,783	0	1,784,131
0	502	0	10,308	441,956
0	502	62,783	10,308	10,889,872
0	(352)	(62,783)	11,847	755,026
0	0	0	0	15,600
0	0	25,000	0	2,666,890
0	0	0	0	(1,789,431)
0	0	25,000	0	893,059
0	(352)	(37,783)	11,847	1,648,085
4,641	1,886	51,687	26,483	6,867,336
0	0	0	0	77,804
\$4,641	\$1,534	\$13,904	\$38,330	\$8,593,225

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

		Actual		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Property Taxes	\$4,619,092	\$4,621,745		\$2,653
Intergovernmental	1,841,659	1,804,160		(37,499)
Fees, Licenses and Permits	400	393		(7)
Interest	195,000	237,007		42,007
Miscellaneous	5,336	7,875		2,539
Total Revenues	6,661,487	6,671,180		9,693
<b>Expenditures:</b>				
Current Operations and Maintenance				
Security of Persons and Property				
Fire Department				
Operations				
Personal Services	5,559,000	5,448,695	0	110,305
Supplies and Materials	241,482	203,576	18,202	19,704
Other Services and Charges	421,730	321,866	26,712	73,152
Capital Outlay	144,557	138,599	0	5,958
Total Expenditures	6,366,769	6,112,736	44,914	209,119
Excess of Revenues Over (Under) Expenditures	294,718	558,444	(44,914)	218,812
<b>Other Financing Uses:</b>				
Advances - Out	(53,700)	(53,700)		0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	241,018	504,744	(44,914)	218,812
Fund Balance at Beginning of Year	3,124,643	3,211,596	(86,953)	0
Prior Year Encumbrances Carried Over	86,953	0	86,953	0
Fund Balance at End of Year	\$3,452,614	\$3,716,340	(\$44,914)	\$218,812

# City of Westerville, Ohio

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual Street Maintenance Special Revenue Fund For the Year Ended December 31, 1999

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Intergovernmental	\$923,000	\$969,838		\$46,838
Miscellaneous	1,624	1,625		1
<b>Total Revenues</b>	<b>924,624</b>	<b>971,463</b>		<b>46,839</b>
<b>Expenditures:</b>				
Current Operations and Maintenance				
Transportation				
Right of Way Maintenance				
Personal Services	808,300	671,151	0	137,149
Supplies and Materials	371,694	236,424	24,366	110,904
Other Services and Charges	320,451	237,633	38,615	44,203
Capital Outlay	448,459	256,601	137,449	54,409
<b>Total Expenditures</b>	<b>1,948,904</b>	<b>1,401,809</b>	<b>200,430</b>	<b>346,665</b>
Excess of Revenues Over (Under) Expenditures	(1,024,280)	(430,346)	(200,430)	393,504
<b>Other Financing Sources:</b>				
Sale of Fixed Assets	15,600	15,600	0	0
Operating Transfers - In	542,000	542,000		0
<b>Total Other Financing Sources</b>	<b>557,600</b>	<b>557,600</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(466,680)	127,254	(200,430)	393,504
Fund Balance at Beginning of Year	735,520	911,925	(176,405)	0
Prior Year Encumbrances Carried Over	176,405	0	176,405	0
<b>Fund Balance at End of Year</b>	<b>\$445,245</b>	<b>\$1,039,179</b>	<b>(\$200,430)</b>	<b>\$393,504</b>

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

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Intergovernmental	\$76,750	\$78,635		\$78,635	\$1,885
<b>Expenditures:</b>					
Current Operations and Maintenance					
Transportation					
Right of Way Maintenance					
Capital Outlay	265,500	195,500	59,232	254,732	10,768
Excess of Revenues Over (Under) Expenditures	(188,750)	(116,865)	(59,232)	(176,097)	12,653
Fund Balance at Beginning of Year	29,361	225,561	(196,200)	29,361	0
Prior Year Encumbrances Carried Over	196,200	0	196,200	196,200	0
Fund Balance at End of Year	\$36,811	\$108,696	(\$59,232)	\$49,464	\$12,653

**City of Westerville, Ohio**

Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**DARE Special Revenue Fund**  
For the Year Ended December 31, 1999

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Interest	\$1,000	\$1,179		\$179
Miscellaneous	18,426	18,929		503
<b>Total Revenues</b>	<b>19,426</b>	<b>20,108</b>		<b>682</b>
<b>Expenditures:</b>				
Current Operations and Maintenance				
Security of Persons and Property				
Police Department				
Police Services				
Supplies and Materials	23,984	20,909	3,063	12
Capital Outlay	1,355	1,355	0	0
<b>Total Expenditures</b>	<b>25,339</b>	<b>22,264</b>	<b>3,063</b>	<b>12</b>
Excess of Revenues Over (Under) Expenditures	(5,913)	(2,156)	(3,063)	694
Fund Balance at Beginning of Year	15,773	18,781	(3,008)	0
Prior Year Encumbrances Carried Over	3,008	0	3,008	0
<b>Fund Balance at End of Year</b>	<b>\$12,868</b>	<b>\$16,625</b>	<b>(\$3,063)</b>	<b>\$694</b>

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Permissive Motor Vehicle License Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Intergovernmental	\$268,000	\$271,567		\$271,567	\$3,567
<b>Expenditures:</b>					
Current Operations and Maintenance					
Transportation					
Right of Way Maintenance					
Capital Outlay	438,995	396,055	42,940	438,995	0
Excess of Revenues Over (Under) Expenditures	(170,995)	(124,488)	(42,940)	(167,428)	3,567
Fund Balance at Beginning of Year	695,647	733,401	(37,754)	695,647	0
Prior Year Encumbrances Carried Over	37,754	0	37,754	37,754	0
Fund Balance at End of Year	\$562,406	\$608,913	(\$42,940)	\$565,973	\$3,567

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Hotel Tax Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Other Local Taxes	\$90,000	\$90,271		\$90,271	\$271
<b>Expenditures:</b>					
Current Operations and Maintenance					
Leisure Time Activities					
Parks and Recreation					
Administration					
Other Services and Charges	94,873	94,773	100	94,873	0
Capital Outlay	78,500	57,544	20,083	77,627	873
Total Expenditures	173,373	152,317	20,183	172,500	873
Excess of Revenues Over (Under) Expenditures	(83,373)	(62,046)	(20,183)	(82,229)	1,144
Fund Balance at Beginning of Year	106,422	106,422	0	106,422	0
Fund Balance at End of Year			(\$20,183)	\$24,193	\$1,144

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Cable TV Franchise Fee Special Revenue Fund**  
For the Year Ended December 31, 1999

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Fees, Licenses and Permits	\$248,965	\$248,966		\$1
Miscellaneous	25,000	25,000		0
Total Revenues	273,965	273,966		1
<b>Expenditures:</b>				
Current Operations and Maintenance				
General Government				
Other Government				
Supplies and Materials	7,622	1,493	3,689	2,440
Other Services and Charges	147,028	62,360	59,391	25,277
Capital Outlay	373,100	356,127	15,378	1,595
Total Expenditures	527,750	419,980	78,458	29,312
Excess of Revenues Over (Under) Expenditures	(253,785)	(146,014)	(78,458)	29,313
Fund Balance at Beginning of Year	326,277	328,403	(2,126)	0
Prior Year Encumbrances Carried Over	2,126	0	2,126	0
Fund Balance at End of Year	\$74,618	\$182,389	(\$78,458)	\$29,313

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**OMVI Education Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual		
	Budget	Cash Transactions	Encumbrances	Total
				Variance Favorable (Unfavorable)
<u>Revenues:</u>				
Fines and Forfeitures	\$1,277	\$1,413		\$1,413
<u>Expenditures:</u>	0	0	0	0
Excess of Revenues Over Expenditures	1,277	1,413	0	1,413
Fund Balance at Beginning of Year	7,052	7,052	0	7,052
Fund Balance at End of Year	\$8,329	\$8,465	\$0	\$8,465

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Parks and Recreation Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$10,000	\$0		(\$10,000)
Charges for Services	630,180	635,709		5,529
Miscellaneous	6,161	6,190		29
<b>Total Revenues</b>	<b>646,341</b>	<b>641,899</b>		<b>(4,442)</b>
<b>Expenditures:</b>				
Current Operations and Maintenance				
Leisure Time Activities				
Parks and Recreation				
Administration				
Personal Services	353,800	314,956	0	38,844
Supplies and Materials	21,511	13,704	5,926	1,881
Other Services and Charges	87,655	74,489	6,472	6,694
Capital Outlay	11,605	9,243	1,705	657
<b>Total Administration</b>	<b>474,571</b>	<b>412,392</b>	<b>14,103</b>	<b>48,076</b>
Recreation Services				
Personal Services	303,300	280,337	0	22,963
Supplies and Materials	17,697	10,568	4,462	2,667
Other Services and Charges	33,141	31,206	1,087	848
Capital Outlay	7,000	6,087	0	913
<b>Total Recreation Services</b>	<b>361,138</b>	<b>328,198</b>	<b>5,549</b>	<b>27,391</b>
Recreation Programs				
Personal Services	122,000	118,627	0	3,373
Supplies and Materials	87,979	56,299	3,176	28,504
Other Services and Charges	168,449	128,696	6,827	32,926
Other Financing Uses	5,000	1,905	0	3,095
<b>Total Recreation Programs</b>	<b>383,428</b>	<b>305,527</b>	<b>10,003</b>	<b>67,898</b>
Parks				
Personal Services	654,200	532,901	0	121,299
Supplies and Materials	165,538	131,557	17,486	16,495
Other Services and Charges	277,876	238,866	34,140	4,870
Capital Outlay	398,200	164,979	124,448	108,773
<b>Total Parks</b>	<b>1,495,814</b>	<b>1,068,303</b>	<b>176,074</b>	<b>251,437</b>
Senior Center				
Personal Services	278,500	269,787	0	8,713
Supplies and Materials	38,507	31,031	3,391	4,085
Other Services and Charges	71,170	56,860	3,354	10,956
Capital Outlay	105,938	42,273	7,237	56,428
<b>Total Senior Center</b>	<b>494,115</b>	<b>399,951</b>	<b>13,982</b>	<b>80,182</b>
<b>Total Expenditures</b>	<b>\$3,209,066</b>	<b>\$2,514,371</b>	<b>\$219,711</b>	<b>\$474,984</b>

(Continued)

**City of Westerville, Ohio**

Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Parks and Recreation Special Revenue Fund**  
For the Year Ended December 31, 1999  
(Continued)

	Budget	Actual		Total	Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances		
Excess of Revenues Over (Under) Expenditures	(\$2,562,725)	(\$1,872,472)	(\$219,711)	(\$2,092,183)	\$470,542
<u>Other Financing Sources:</u>					
Operating Transfers - In	2,099,890	2,099,890		2,099,890	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(462,835)	227,418	(219,711)	7,707	470,542
Fund Balance at Beginning of Year	819,718	986,408	(166,690)	819,718	0
Prior Year Encumbrances Carried Over	166,690	0	166,690	166,690	0
Fund Balance at End of Year	<u>\$523,573</u>	<u>\$1,213,826</u>	<u>(\$219,711)</u>	<u>\$994,115</u>	<u>\$470,542</u>

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Parks and Recreation Income Tax Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Income Taxes	\$2,350,000	\$2,509,759		\$2,509,759	\$159,759
<b>Expenditures:</b>					
Current Operations and Maintenance					
Leisure Time Activities					
Parks and Recreation					
Administration					
Personal Services	35,000	0	0	0	35,000
Supplies and Materials	1,000	0	0	0	1,000
Other Services and Charges	3,500	0	0	0	3,500
Capital Outlay	5,500	0	5,261	5,261	239
Total Expenditures	45,000	0	5,261	5,261	39,739
Excess of Revenues Over (Under) Expenditures	2,305,000	2,509,759	(5,261)	2,504,498	199,498
<b>Other Financing Uses:</b>					
Operating Transfers - Out	(1,789,431)	(1,789,431)	0	(1,789,431)	0
Excess of Revenues Over (Under) Expenditures and Other Financing Uses	515,569	720,328	(5,261)	715,067	199,498
Fund Balance at Beginning of Year	0	0	0	0	0
Fund Balance at End of Year	\$515,569	\$720,328	(\$5,261)	\$715,067	\$199,498

**City of Westerville, Ohio**

Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Criminal Activity Forfeiture Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Fines and Forfeitures	\$130,564	\$134,290		\$3,726
Interest	4,600	6,948		2,348
<b>Total Revenues</b>	<b>135,164</b>	<b>141,238</b>		<b>6,074</b>
<b>Expenditures:</b>				
Current Operations and Maintenance				
Security of Persons and Property				
Police Department				
Police Services				
Supplies and Materials	29,249	23,039	6,210	0
Other Services and Charges	14,109	13,272	144	693
Capital Outlay	58,698	27,440	31,257	1
<b>Total Expenditures</b>	<b>102,056</b>	<b>63,751</b>	<b>37,611</b>	<b>694</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>33,108</b>	<b>77,487</b>	<b>(37,611)</b>	<b>6,768</b>
<b>Fund Balance at Beginning of Year</b>	<b>60,684</b>	<b>69,922</b>	<b>(9,238)</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>9,238</b>	<b>0</b>	<b>9,238</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$103,030</b>	<b>\$147,409</b>	<b>(\$37,611)</b>	<b>\$6,768</b>

***City of Westerville, Ohio***  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Mayor's Operating Special Revenue Fund**  
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>		<u>Variance Favorable (Unfavorable)</u>
		<u>Cash Transactions</u>	<u>Encumbrances</u>	
<b><u>Revenues:</u></b>				
Miscellaneous	\$150	\$150		\$0
<b><u>Expenditures:</u></b>				
Current Operations and Maintenance				
General Government				
Other Government				
Supplies and Materials	588	502	0	86
Excess of Revenues Over (under) Expenditures	(438)	(352)	0	86
Fund Balance at Beginning of Year	1,886	1,886	0	0
Fund Balance at End of Year	<u>\$1,448</u>	<u>\$1,534</u>	<u>\$0</u>	<u>\$86</u>

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

		<u>Actual</u>			<u>Variance</u>
	<u>Budget</u>	<u>Cash</u> <u>Transactions</u>	<u>Encumbrances</u>	<u>Total</u>	<u>Favorable</u> <u>(Unfavorable)</u>
<u>Revenues:</u>	\$0	\$0		\$0	\$0
<u>Expenditures:</u>					
Current Operations and Maintenance					
Transportation					
Public Transportation Subsidy					
Other Services and Charges	70,544	66,973	3,571	70,544	0
Excess of Revenues Under Expenditures	(70,544)	(66,973)	(3,571)	(70,544)	0
<u>Other Financing Sources:</u>					
Operating Transfers - In	25,000	25,000	0	25,000	0
Excess of Revenues and Other Financing Sources Under Expenditures	(45,544)	(41,973)	(3,571)	(45,544)	0
Fund Balance at Beginning of Year	0	59,448	(59,448)	0	0
Prior Year Encumbrances Appropriated	59,448	0	59,448	59,448	0
Fund Balance at End of Year	\$13,904	\$17,475	(\$3,571)	\$13,904	\$0

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Mayor's Court Computer Special Revenue Fund**  
For the Year Ended December 31, 1999

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Fines and Forfeitures	\$21,000	\$21,417		\$21,417	\$417
<b>Expenditures:</b>					
Current Operations and Maintenance					
General Government					
Other Government					
Supplies and Materials	1,556	1,544	0	1,544	12
Other Services and Charges	0	0	0	0	0
Capital Outlay	13,138	8,764	4,313	13,077	61
Total Expenditures	14,694	10,308	4,313	14,621	73
Excess of Revenues Over (Under) Expenditures	6,306	11,109	(4,313)	6,796	490
Fund Balance at Beginning of Year	20,730	25,293	(4,563)	20,730	0
Prior Year Encumbrances Appropriated	4,563	0	4,563	4,563	0
Fund Balance at End of Year	\$31,599	\$36,402	(\$4,313)	\$32,089	\$490

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

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
			Total	
<b>Revenues:</b>				
Property Taxes	\$4,619,092	\$4,621,745	\$4,621,745	\$2,653
Income Taxes	2,350,000	2,509,759	2,509,759	159,759
Other Local Taxes	90,000	90,271	90,271	271
Intergovernmental	3,119,409	3,124,200	3,124,200	4,791
Charges for Services	630,180	635,709	635,709	5,529
Fees, Licenses and Permits	249,365	249,359	249,359	(6)
Fines and Forfeitures	152,841	157,120	157,120	4,279
Interest	200,600	245,134	245,134	44,534
Miscellaneous	56,697	59,769	59,769	3,072
<b>Total Revenues</b>	<b>11,468,184</b>	<b>11,693,066</b>	<b>11,693,066</b>	<b>224,882</b>
<b>Expenditures:</b>				
Current Operations and Maintenance				
Security of Persons and Property				
Fire Department				
Operations				
Personal Services	5,559,000	5,448,695	0	110,305
Supplies and Materials	241,482	203,576	18,202	19,704
Other Services and Charges	421,730	321,866	26,712	73,152
Capital Outlay	144,557	138,599	0	5,958
<b>Total Fire Department</b>	<b>6,366,769</b>	<b>6,112,736</b>	<b>44,914</b>	<b>209,119</b>
Police Department				
Police Services				
Supplies and Materials	53,233	43,948	9,273	12
Other Services and Charges	14,109	13,272	144	693
Capital Outlay	60,053	28,795	31,257	1
<b>Total Police Department</b>	<b>127,395</b>	<b>86,015</b>	<b>40,674</b>	<b>706</b>
<b>Total Security of Persons and Property</b>	<b>6,494,164</b>	<b>6,198,751</b>	<b>85,588</b>	<b>209,825</b>
Leisure Time Activities				
Parks and Recreation				
Administration				
Personal Services	388,800	314,956	0	73,844
Supplies and Materials	22,511	13,704	5,926	2,881
Other Services and Charges	186,028	169,262	6,572	10,194
Capital Outlay	95,605	66,787	27,049	1,769
<b>Total Administration</b>	<b>692,944</b>	<b>564,709</b>	<b>39,547</b>	<b>88,688</b>
Recreation Services				
Personal Services	303,300	280,337	0	22,963
Supplies and Materials	17,697	10,568	4,462	2,667
Other Services and Charges	33,141	31,206	1,087	848
Capital Outlay	7,000	6,087	0	913
<b>Total Recreation Services</b>	<b>\$361,138</b>	<b>\$328,198</b>	<b>\$5,549</b>	<b>\$27,391</b>

(Continued)

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

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
Recreation Programs				
Personal Services	\$122,000	\$118,627	\$0	\$3,373
Supplies and Materials	87,979	56,299	3,176	28,504
Other Services and Charges	168,449	128,696	6,827	32,926
Other Financing Uses	5,000	1,905	0	3,095
Total Recreation Programs	383,428	305,527	10,003	67,898
Parks				
Personal Services	654,200	532,901	0	121,299
Supplies and Materials	165,538	131,557	17,486	16,495
Other Services and Charges	277,876	238,866	34,140	4,870
Capital Outlay	398,200	164,979	124,448	108,773
Total Parks	1,495,814	1,068,303	176,074	251,437
Senior Center				
Personal Services	278,500	269,787	0	8,713
Supplies and Materials	38,507	31,031	3,391	4,085
Other Services and Charges	71,170	56,860	3,354	10,956
Capital Outlay	105,938	42,273	7,237	56,428
Total Senior Center	494,115	399,951	13,982	80,182
Total Leisure Time Activities	3,427,439	2,666,688	245,155	515,596
Transportation				
Right of Way Maintenance				
Personal Services	808,300	671,151	0	137,149
Supplies and Materials	371,694	236,424	24,366	110,904
Other Services and Charges	320,451	237,633	38,615	44,203
Capital Outlay	1,152,954	848,156	239,621	65,177
Total Right of Way Maintenance	2,653,399	1,993,364	302,602	357,433
Public Transportation Subsidy				
Other Services and Charges	70,544	66,973	3,571	0
Total Transportation	\$2,723,943	\$2,060,337	\$306,173	\$357,433

(Continued)

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

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
General Government					
Other Government					
Supplies and Materials	\$9,766	\$3,539	\$3,689	\$7,228	\$2,538
Other Services and Charges	147,028	62,360	59,391	121,751	25,277
Capital Outlay	386,238	364,891	19,691	384,582	1,656
Total General Government	543,032	430,790	82,771	513,561	29,471
Total Expenditures	13,188,578	11,356,566	719,687	12,076,253	1,112,325
Excess of Revenues Over (Under) Expenditures	(1,720,394)	336,500	(719,687)	(383,187)	1,337,207
<u>Other Financing Sources (Uses):</u>					
Sale of Fixed Assets	15,600	15,600		15,600	0
Advances - Out	(53,700)	(53,700)	0	(53,700)	0
Operating Transfers - In	2,666,890	2,666,890		2,666,890	0
Operating Transfers - Out	(1,789,431)	(1,789,431)	0	(1,789,431)	0
Total Other Financing Sources (Uses)	839,359	839,359	0	839,359	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(881,035)	1,175,859	(719,687)	456,172	1,337,207
Fund Balance at Beginning of Year	5,948,355	6,690,740	(742,385)	5,948,355	0
Prior Year Encumbrances Carried Over	742,385	0	742,385	742,385	0
Fund Balance at End of Year	\$5,809,705	\$7,866,599	(\$719,687)	\$7,146,912	\$1,337,207

## *Debt Service Funds*

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Debt Service Funds are established to account for the accumulation of resources for the payment of debt reported in the general long-term obligations account group.

*General Bond Retirement Fund* - To account for the accumulation of property tax revenues used for the payment of general obligation debt principal and interest.

*Special Assessment Fund* - To account for the retirement of debt issued to finance improvements deemed to benefit the properties against which special assessments are levied.

**City of Westerville, Ohio**

Combining Balance Sheet

**Debt Service Funds**

As of December 31, 1999

	General Bond Retirement	Special Assessment	Totals
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$2	\$13,850	\$13,852
Cash with Fiscal and Escrow Agents	2,150	4,434	6,584
<u>Receivables:</u>			
Taxes	453,478	0	453,478
Intergovernmental	2,393	0	2,393
Special Assessments	0	212,123	212,123
Total Assets	<u>\$458,023</u>	<u>\$230,407</u>	<u>\$688,430</u>
<u>Liabilities:</u>			
Deferred Revenue	\$453,478	\$212,123	\$665,601
Matured Bonds Payable	0	1,000	1,000
Matured Interest Payable	2,150	3,434	5,584
Advances from Other Funds	1,436	40,833	42,269
Total Liabilities	<u>457,064</u>	<u>257,390</u>	<u>714,454</u>
<u>Fund Equity:</u>			
Fund Balance:			
Unreserved (Deficit)	959	(26,983)	(26,024)
Total Liabilities and Fund Equity	<u>\$458,023</u>	<u>\$230,407</u>	<u>\$688,430</u>

# *City of Westerville, Ohio*

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

## **Debt Service Funds**

For the Year Ended December 31, 1999

	General Bond Retirement	Special Assessment	Totals
<u>Revenues:</u>			
Property Taxes	\$411,918	\$0	\$411,918
Intergovernmental	50,395	0	50,395
Special Assessments	0	76,395	76,395
Total Revenues	462,313	76,395	538,708
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	1,222,500	44,000	1,266,500
Interest and Fiscal Charges	1,375,657	18,545	1,394,202
Total Expenditures	2,598,157	62,545	2,660,702
Excess of Revenues Over (Under) Expenditures	(2,135,844)	13,850	(2,121,994)
<u>Other Financing Sources:</u>			
Operating Transfers - In	1,963,547	0	1,963,547
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(172,297)	13,850	(158,447)
Fund Balances (Deficit) at Beginning of Year	173,256	(40,833)	132,423
Fund Balances (Deficit) at End of Year	\$959	(\$26,983)	(\$26,024)

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

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Property Taxes	\$411,782	\$411,918		\$136
Intergovernmental	49,576	48,002		(1,574)
Total Revenues	461,358	459,920		(1,438)
<b>Expenditures:</b>				
Debt Service				
Principal Retirement	1,222,500	1,222,500	0	0
Interest and Fiscal Charges	1,481,847	1,481,847	0	0
Total Expenditures	2,704,347	2,704,347	0	0
Excess of Revenues Under Expenditures	(2,242,989)	(2,244,427)	0	(1,438)
<b>Other Financing Sources:</b>				
Operating Transfers - In	1,963,547	1,963,547	0	0
Excess of Revenues and Other Financing Sources Under Expenditures	(279,442)	(280,880)	0	(1,438)
Fund Balance at Beginning of Year	279,444	279,444	0	0
Fund Balance (Deficit) at End of Year	\$2	(\$1,436)	\$0	(\$1,438)

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Special Assessment Debt Service Fund**  
For the Year Ended December 31, 1999

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Special Assessments	\$76,395	\$76,395		\$0
<b>Expenditures:</b>				
Debt Service				
Principal Retirement	44,000	44,000	0	0
Interest and Fiscal Charges	18,545	18,545	0	0
Total Expenditures	62,545	62,545	0	0
Excess of Revenues Over Expenditures	13,850	13,850	0	0
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$13,850	\$13,850	\$0	\$0

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Total - Debt Service Funds**  
For the Year Ended December 31, 1999

		Actuals		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Property Taxes	\$411,782	\$411,918		\$136
Intergovernmental	49,576	48,002		(1,574)
Special Assessments	76,395	76,395		0
<b>Total Revenues</b>	<b>537,753</b>	<b>536,315</b>		<b>(1,438)</b>
<b>Expenditures:</b>				
Debt Service				
Principal Retirement	1,266,500	1,266,500	0	0
Interest and Fiscal Charges	1,500,392	1,500,392	0	0
<b>Total Expenditures</b>	<b>2,766,892</b>	<b>2,766,892</b>	<b>0</b>	<b>0</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(2,229,139)</b>	<b>(2,230,577)</b>	<b>0</b>	<b>(1,438)</b>
<b>Other Financing Sources:</b>				
Operating Transfers - In	1,963,547	1,963,547	0	0
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<b>(265,592)</b>	<b>(267,030)</b>	<b>0</b>	<b>(1,438)</b>
<b>Fund Balance at Beginning of Year</b>	<b>279,444</b>	<b>279,444</b>	<b>0</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$13,852</b>	<b>\$12,414</b>	<b>\$0</b>	<b>(\$1,438)</b>

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## *Capital Projects Funds*

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

General Capital Improvement Fund - To account for general capital improvements financed by transfers from the general fund.

Safety Building Improvement Fund - To account for the cost of constructing municipal facilities.

Recreation Improvement Fund - To account for public use fees restricted for recreation capital improvements.

Cleveland Avenue Extension Improvement Fund - To account for street improvements financed by transfers from the general fund.

Hiawatha Avenue Improvement Fund - To account for street improvements financed by OPWC grants and transfers from the general fund. The City did not anticipate activity in this fund and no activity occurred. Therefore, a separate budgetary statement is not presented.

Africa Road Improvement Fund - To account for street improvements financed by transfers from the general fund.

County Line Road Improvement Fund - To account for street improvements financed by OPWC grants and transfers from the general fund.

Dempsey Road Improvement Fund - To account for street improvements financed by transfers from the general fund.

Parks and Recreation Capital Improvement Fund - To account for monies received from the proceeds of general obligation bonds issued by the City for the purpose of funding park and recreation improvements.

McCorkle Boulevard Improvement Fund - To account for road construction financed by transfers from the general fund. The City did not anticipate activity in this fund and no activity occurred. Therefore, a separate budgetary statement is not presented.

Spring Road Improvement Fund - To account for street improvements financed by OPWC grants and transfers from the general fund.

Maxtown Road Improvement Fund - To account for street improvements financed by transfers from the general fund.

Sunbury Road Improvement Fund - To account for street improvements jointly constructed by the City of Westerville and Franklin County. City financing comes from transfers from the general fund and OPWC grants.

North State Street Improvement Fund - To account for street improvements financed by transfers from the general fund.

Recreation Capital Improvement Fund - To account for the proceeds from the sale of certain real estate which is restricted to recreation capital improvements.

Perimeter Road Improvement Fund - To account for fees charged to developers for deferred planned improvements to each perimeter street providing access to developments. The activity of each perimeter road (Spring Road, Hempstead Road, County Line, and Maxtown Road) is maintained through the use of separate account codes.

**City of Westerville, Ohio**

Combining Balance Sheet

**Capital Projects Funds**

As of December 31, 1999

	General Capital Improvement	Safety Building Improvement	Recreation Improvement
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$4,729,903	\$49,884	\$4,215
<b>Receivables:</b>			
Accrued Interest	0	0	0
<b>Total Assets</b>	<b>\$4,729,903</b>	<b>\$49,884</b>	<b>\$4,215</b>
<b><u>Liabilities:</u></b>			
Accounts Payable	\$279	\$0	\$0
Contracts Payable	48,952	0	0
Retainage Payable	7,319	0	0
Intergovernmental Payable	0	0	0
Advances from Other Funds	1,000,000	0	0
<b>Total Liabilities</b>	<b>1,056,550</b>	<b>0</b>	<b>0</b>
<b><u>Fund Equity:</u></b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	178,811	0	1,889
Unreserved	3,494,542	49,884	2,326
<b>Total Fund Equity</b>	<b>3,673,353</b>	<b>49,884</b>	<b>4,215</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$4,729,903</b>	<b>\$49,884</b>	<b>\$4,215</b>

Cleveland Avenue Extension Improvement	Hiawatha Avenue Improvement	Africa Road Improvement	County Line Road Improvement	Dempsey Road Improvement
\$1,696,085	\$798	\$122,903	\$1,658,418	\$126,000
0	0	0	0	0
\$1,696,085	\$798	\$122,903	\$1,658,418	\$126,000
\$0	\$0	\$2,477	\$726	\$0
768,281	0	0	13,795	0
111,650	0	0	0	0
0	0	0	0	0
0	0	0	128,000	0
879,931	0	2,477	142,521	0
880,334	0	21,776	78,420	0
(64,180)	798	98,650	1,437,477	126,000
816,154	798	120,426	1,515,897	126,000
\$1,696,085	\$798	\$122,903	\$1,658,418	\$126,000

(Continued)

**City of Westerville, Ohio**

Combining Balance Sheet

**Capital Projects Funds**

As of December 31, 1999

(Continued)

	Parks and Recreation Capital Improvement	McCorkle Boulevard Improvement	Spring Road Improvement
<b>Assets:</b>			
Equity in Pooled Cash and Cash Equivalents	\$24,152,588	\$4,591	\$233,659
<b>Receivables:</b>			
Accrued Interest	0	0	0
Total Assets	\$24,152,588	\$4,591	\$233,659
<b>Liabilities:</b>			
Accounts Payable	\$5,156	\$0	\$0
Contracts Payable	451,553	0	0
Retainage Payable	238,457	0	0
Intergovernmental Payable	36	0	0
Advances from Other Funds	873,000	0	0
Total Liabilities	1,568,202	0	0
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	3,009,765	0	3,498
Unreserved	19,574,621	4,591	230,161
Total Fund Equity	22,584,386	4,591	233,659
Total Liabilities and Fund Equity	\$24,152,588	\$4,591	\$233,659

Maxtown Road Improvement	Sunbury Road Improvement	North State Street Improvement	Recreation Capital Improvement	Perimeter Road Improvement	Totals
\$1,556,983	\$326,348	\$576,264	\$410,901	\$465,613	\$36,115,153
0	0	0	4,851	0	4,851
\$1,556,983	\$326,348	\$576,264	\$415,752	\$465,613	\$36,120,004
\$0	\$4,270	\$101	\$0	\$0	\$13,009
202,066	0	4,182	0	0	1,488,829
339,233	100,000	0	3,109	0	799,768
0	0	0	0	0	36
15,000	0	0	0	0	2,016,000
\$56,299	104,270	4,283	3,109	0	4,317,642
1,354,357	270,455	562,443	261,502	0	6,623,250
(353,673)	(48,377)	9,538	151,141	465,613	25,179,112
1,000,684	222,078	571,981	412,643	465,613	31,802,362
\$1,556,983	\$326,348	\$576,264	\$415,752	\$465,613	\$36,120,004

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

	General Capital Improvement	Safety Building Improvement	Recreation Improvement
<u>Revenues:</u>			
Intergovernmental	\$0	\$0	\$0
Fees, Licenses and Permits	0	0	0
Interest	0	0	0
Net Decrease in Fair Value of Investments	0	0	0
Miscellaneous	0	0	0
Total Revenues	0	0	0
<u>Expenditures:</u>			
Capital Outlay	953,488	0	149,108
Excess of Revenues Over (Under) Expenditures	(953,488)	0	(149,108)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers - In	758,519	0	138,558
Operating Transfers - Out	(3,056,000)	0	0
Total Other Financing Sources (Uses)	(2,297,481)	0	138,558
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,250,969)	0	(10,550)
Fund Balances at Beginning of Year	6,924,322	49,884	14,765
Fund Balances at End of Year	\$3,673,353	\$49,884	\$4,215

Cleveland Avenue Extension Improvement	Hiawatha Avenue Improvement	Africa Road Improvement	County Line Road Improvement	Dempsey Road Improvement
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
44	0	0	0	0
44	0	0	0	0
6,268,023	0	64,574	313,200	0
(6,267,979)	0	(64,574)	(313,200)	0
0	0	185,000	1,784,000	126,000
0	0	0	0	0
0	0	185,000	1,784,000	126,000
(6,267,979)	0	120,426	1,470,800	126,000
7,084,133	798	0	45,097	0
\$816,154	\$798	\$120,426	\$1,515,897	\$126,000

(Continued)

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

	Parks and Recreation Capital Improvement	McCorkle Boulevard Improvement	Spring Road Improvement
<u>Revenues:</u>			
Intergovernmental	\$49,800	\$0	\$0
Fees, Licenses and Permits	0	0	0
Interest	1,318,157	0	0
Net Decrease in Fair Value of Investments	0	0	0
Miscellaneous	20,455	0	0
Total Revenues	1,388,412	0	0
<u>Expenditures:</u>			
Capital Outlay	5,211,873	0	3,018
Excess of Revenues Over (Under) Expenditures	(3,823,461)	0	(3,018)
<u>Other Financing Sources (Uses):</u>			
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(3,823,461)	0	(3,018)
Fund Balances at Beginning of Year	26,407,847	4,591	236,677
Fund Balances at End of Year	\$22,584,386	\$4,591	\$233,659

Maxtown Road Improvement	Sunbury Road Improvement	North State Street Improvement	Recreation Capital Improvement	Perimeter Road Improvement	Totals
\$0	\$0	\$0	\$0	\$0	\$49,800
0	0	0	0	24,261	24,261
0	0	0	42,079	0	1,360,236
0	0	0	(16,525)	0	(16,525)
0	0	0	0	0	20,499
0	0	0	25,554	24,261	1,438,271
4,642,451	2,066,377	2,316,677	393,587	0	22,382,376
(4,642,451)	(2,066,377)	(2,316,677)	(368,033)	24,261	(20,944,105)
0	0	0	0	0	2,992,077
0	0	0	0	0	(3,056,000)
0	0	0	0	0	(63,923)
(4,642,451)	(2,066,377)	(2,316,677)	(368,033)	24,261	(21,008,028)
5,643,135	2,288,455	2,888,658	780,676	441,352	52,810,390
\$1,000,684	\$222,078	\$571,981	\$412,643	\$465,613	\$31,802,362

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

		Actuals			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<u>Revenues:</u>	\$0	\$0		\$0	\$0
<u>Expenditures:</u>					
Capital Outlay	1,339,505	972,975	225,308	1,198,283	141,222
Excess of Revenues Over (Under) Expenditures	(1,339,505)	(972,975)	(225,308)	(1,198,283)	141,222
<u>Other Financing Sources (Uses):</u>					
Advances - In	1,000,000	1,000,000	0	1,000,000	0
Operating Transfers - In	758,519	758,519		758,519	0
Operating Transfers - Out	(3,056,000)	(3,056,000)	0	(3,056,000)	0
Total Other Financing Sources (Uses)	(1,297,481)	(1,297,481)	0	(1,297,481)	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(2,636,986)	(2,270,456)	(225,308)	(2,495,764)	141,222
Fund Balance at Beginning of Year	6,718,802	7,000,359	(281,557)	6,718,802	0
Prior Year Encumbrances Carried Over	281,557	0	281,557	281,557	0
Fund Balance at End of Year	<u>\$4,363,373</u>	<u>\$4,729,903</u>	<u>(\$225,308)</u>	<u>\$4,504,595</u>	<u>\$141,222</u>

**City of Westerville, Ohio**  
**Schedule of Revenues, Expenditures, and Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Safety Building Improvement Capital Projects Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>	\$0	\$0		\$0
<b>Expenditures:</b>				
Capital Outlay	9,282	9,282	0	0
<b>Excess of Revenues</b>				
<b>Under Expenditures</b>	(9,282)	(9,282)	0	0
<b>Fund Balance at Beginning of Year</b>	48,946	58,228	(9,282)	0
<b>Prior Year Encumbrances Carried Over</b>	9,282	0	9,282	0
<b>Fund Balance at End of Year</b>	<b>\$48,946</b>	<b>\$48,946</b>	<b>\$0</b>	<b>\$0</b>

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

		Actuals			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<u>Revenues:</u>	\$0	\$0		\$0	\$0
<u>Expenditures:</u>					
Capital Outlay	157,240	149,108	1,889	150,997	6,243
Excess of Revenues Over (Under) Expenditures	(157,240)	(149,108)	(1,889)	(150,997)	6,243
<u>Other Financing Sources:</u>					
Operating Transfers - In	142,500	138,558		138,558	(3,942)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(14,740)	(10,550)	(1,889)	(12,439)	2,301
Fund Balance at Beginning of Year	2,326	14,766	(12,440)	2,326	0
Prior Year Encumbrances Carried Over	12,440	0	12,440	12,440	0
Fund Balance at End of Year	\$26	\$4,216	(\$1,889)	\$2,327	\$2,301

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Cleveland Avenue Extension Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

	Actuals			Variance
	Cash	Encumbrances	Total	Favorable
	Transactions			(Unfavorable)
<u>Budget</u>	<u>Transactions</u>	<u>Encumbrances</u>	<u>Total</u>	<u>(Unfavorable)</u>
<b>Revenues:</b>				
Miscellaneous	\$44	\$44	\$44	\$0
<b>Expenditures:</b>				
Capital Outlay	7,505,928	5,831,297	7,479,912	26,016
Excess of Revenues Over (Under) Expenditures	(7,505,884)	(5,831,253)	(7,479,868)	26,016
Fund Balance at Beginning of Year	14,395	7,527,339	(7,512,944)	14,395
Prior Year Encumbrances Carried Over	7,512,944	0	7,512,944	0
Fund Balance at End of Year	\$21,455	\$1,696,086	(\$1,648,615)	\$47,471
				\$26,016

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Africa Road Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<u>Revenues:</u>	\$0	\$0		\$0
<u>Expenditures:</u>				
Capital Outlay	185,000	62,097	24,253	98,650
Excess of Revenues Over (Under) Expenditures	(185,000)	(62,097)	(24,253)	98,650
<u>Other Financing Sources:</u>				
Operating Transfers - In	185,000	185,000	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	0	122,903	(24,253)	98,650
Fund Balance at Beginning of Year	0	0	0	0
Fund Balance at End of Year	\$0	\$122,903	(\$24,253)	\$98,650

**City of Westerville, Ohio**

Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
County Line Road Improvement Capital Projects Fund  
For the Year Ended December 31, 1999

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
Capital Outlay	478,000	298,679	92,941	86,380
Excess of Revenues Over (Under) Expenditures	(478,000)	(298,679)	(92,941)	86,380
<b>Other Financing Sources:</b>				
Advances - In	128,000	128,000	0	0
Operating Transfers - In	1,784,000	1,784,000		0
Total Other Financing Sources	1,912,000	1,912,000	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	1,434,000	1,613,321	(92,941)	86,380
Fund Balance at Beginning of Year	45,096	45,096	0	0
Prior Year Encumbrances Carried Over	0	0	0	0
Fund Balance at End of Year	\$1,479,096	\$1,658,417	(\$92,941)	\$86,380

***City of Westerville, Ohio***  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Dempsey Road Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

		Actuals			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<u>Revenues:</u>	\$0	\$0	\$0	\$0	\$0
<u>Expenditures:</u>	0	0	0	0	0
Excess of Revenues Over Expenditures	0	0	0	0	0
<u>Other Financing Sources:</u>					
Operating Transfers - In	126,000	126,000	0	126,000	0
Excess of Revenues and Other Financing Sources Over Expenditures	126,000	126,000	0	126,000	0
Fund Balance at Beginning of Year	0	0	0	0	0
Fund Balance at End of Year	\$126,000	\$126,000	\$0	\$126,000	\$0

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Parks and Recreation Capital Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

		Actuals		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Intergovernmental	\$49,800	\$49,800		\$0
Interest	1,225,000	1,318,157		93,157
Miscellaneous	20,455	20,455		0
Total Revenues	1,295,255	1,388,412	0	93,157
<b>Expenditures:</b>				
Capital Outlay	9,123,605	4,516,671	3,466,509	1,140,425
Excess of Revenues Over (Under) Expenditures	(7,828,350)	(3,128,259)	(3,466,509)	1,233,582
<b>Other Financing Sources:</b>				
Advances - In	873,000	873,000	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,955,350)	(2,255,259)	(3,466,509)	1,233,582
Fund Balance at Beginning of Year	24,857,848	26,407,848	(1,550,000)	0
Prior Year Encumbrances Carried Over	1,550,000	0	1,550,000	0
Fund Balance at End of Year	<u>\$19,452,498</u>	<u>\$24,152,589</u>	<u>(\$3,466,509)</u>	<u>\$1,233,582</u>

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Spring Road Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<u>Revenues:</u>	\$0	\$0		\$0
<u>Expenditures:</u>				
Capital Outlay	6,516	3,018	3,498	0
Excess of Revenues Under Expenditures	(6,516)	(3,018)	(3,498)	0
Fund Balance at Beginning of Year	230,162	236,678	(6,516)	0
Prior Year Encumbrances Carried Over	6,516	0	6,516	0
Fund Balance at End of Year	<u>\$230,162</u>	<u>\$233,660</u>	<u>(\$3,498)</u>	<u>\$0</u>

**City of Westerville, Ohio**

Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Maxtown Road Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>	\$0	\$0		\$0
<b>Expenditures:</b>				
Capital Outlay	6,585,929	5,029,089	1,556,423	417
Excess of Revenues Over (Under) Expenditures	(6,585,929)	(5,029,089)	(1,556,423)	417
<b>Other Financing Sources:</b>				
Advances - In	15,000	15,000	0	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(6,570,929)	(5,014,089)	(1,556,423)	417
Fund Balance at Beginning of Year	105,202	6,571,073	(6,465,871)	0
Prior Year Encumbrances Carried Over	6,465,871	0	6,465,871	0
Fund Balance at End of Year	\$144	\$1,556,984	(\$1,556,423)	\$417

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Sunbury Road Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>	\$0	\$0		\$0
<b>Expenditures:</b>				
Capital Outlay	2,832,976	2,555,225	274,725	2,829,950
Excess of Revenues Over (Under) Expenditures	(2,832,976)	(2,555,225)	(274,725)	(2,829,950)
Fund Balance at Beginning of Year	110,108	2,881,574	(2,771,466)	110,108
Prior Year Encumbrances Carried Over	2,771,466	0	2,771,466	2,771,466
Fund Balance at End of Year	\$48,598	\$326,349	(\$274,725)	\$51,624

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**North State Street Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

	<u>Budget</u>	<u>Actuals</u>		<u>Variance Favorable (Unfavorable)</u>
		<u>Cash Transactions</u>	<u>Encumbrances</u>	
<u>Revenues:</u>	\$0	\$0		\$0
<u>Expenditures:</u>				
Capital Outlay	3,056,322	2,489,872	562,544	3,052,416
Excess of Revenues Over (Under) Expenditures	(3,056,322)	(2,489,872)	(562,544)	(3,052,416)
Fund Balance at Beginning of Year	89,162	3,066,136	(2,976,974)	89,162
Prior Year Encumbrances Carried Over	2,976,974	0	2,976,974	2,976,974
Fund Balance at End of Year	\$9,814	\$576,264	(\$562,544)	\$13,720

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

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Intergovernmental	\$322,000	\$0		(\$322,000)
Interest	36,000	44,950		8,950
Total Revenues	358,000	44,950		(313,050)
<b>Expenditures:</b>				
Capital Outlay	690,683	390,478	261,502	38,703
Excess of Revenues Under Expenditures	(332,683)	(345,528)	(261,502)	(274,347)
Fund Balance at Beginning of Year	646,603	762,771	(116,168)	0
Prior Year Encumbrances Carried Over	116,168	0	116,168	0
Fund Balance at End of Year	\$430,088	\$417,243	(\$261,502)	(\$274,347)

**City of Westerville, Ohio**  
Schedule of Revenues, Expenditures, and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Perimeter Road Improvement Capital Projects Fund**  
For the Year Ended December 31, 1999

		Actuals		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<u>Revenues:</u>				
Fees, Licenses and Permits	\$22,621	\$24,261		\$1,640
<u>Expenditures:</u>	0	0	0	0
Excess of Revenues Over Expenditures	22,621	24,261	0	1,640
Fund Balance at Beginning of Year	441,355	441,355	0	0
Fund Balance at End of Year	\$463,976	\$465,616	\$0	\$1,640

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

	Budget	Actuals		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Intergovernmental	\$371,800	\$49,800		\$49,800 (\$322,000)
Fees, Licenses and Permits	22,621	24,261		24,261 1,640
Interest	1,261,000	1,363,107		1,363,107 102,107
Miscellaneous	20,499	20,499		20,499 0
Total Revenues	1,675,920	1,457,667		1,457,667 (218,253)
<b>Expenditures:</b>				
Capital Outlay	31,970,986	22,307,791	8,118,207	30,425,998 1,544,988
Excess of Revenues Over (Under) Expenditures	(30,295,066)	(20,850,124)	(8,118,207)	(28,968,331) 1,326,735
<b>Other Financing Sources (Uses):</b>				
Advances - In	2,016,000	2,016,000	0	2,016,000 0
Operating Transfers - In	2,996,019	2,992,077		2,992,077 (3,942)
Operating Transfers - Out	(3,056,000)	(3,056,000)	0	(3,056,000) 0
Total Other Financing Sources (Uses)	1,956,019	1,952,077	0	1,952,077 (3,942)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(28,339,047)	(18,898,047)	(8,118,207)	(27,016,254) 1,322,793
Fund Balance at Beginning of Year	33,315,394	55,018,612	(21,703,218)	33,315,394 0
Prior Year Encumbrances Carried Over	21,703,218	0	21,703,218	21,703,218 0
Fund Balance at End of Year	\$26,679,565	\$36,120,565	(\$8,118,207)	\$28,002,358 \$1,322,793

## *Enterprise Funds*

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Enterprise Funds are used to account for the City's water, sewer, refuse, electric and swimming pool operations. These activities are financed and operated in a manner similar to private sector 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.

Water Fund - To account for the revenues and expenses of the City owned water filtration and distribution system. In accordance with generally accepted accounting principles, the Water and Water System Capital Improvement Funds are aggregated; however, to demonstrate compliance with Ohio budgetary law there are separate schedules for budget versus actual data.

Sewer Fund - To account for the revenues and expenses of the City owned sewer collection system.

Refuse Fund - To account for the revenues and expenses of the City's solid waste collection and disposal services.

Electric Fund - To account for the revenues and expenses of the City owned electric transmission and distribution system.

Swimming Pool Fund - To account for the revenues and expenses of the Highlands Park Swimming Pool complex.

**City of Westerville, Ohio**

Combining Balance Sheet

Enterprise Funds

As of December 31, 1999

	Water	Sewer
<b><u>Current Assets:</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$4,652,052	\$4,124,569
Cash with Fiscal and Escrow Agents	641	0
Investments	3,413,296	0
<b><u>Receivables:</u></b>		
Accounts (net of allowance for uncollectable accounts)	395,942	572,778
Accrued Interest	36,023	0
Materials and Supplies Inventory	113,006	10,322
<b>Total Current Assets</b>	<b>8,610,960</b>	<b>4,707,669</b>
<b><u>Long-Term Assets:</u></b>		
Accrued Interest Receivable	38,782	30,435
Special Assessments Receivable	161,033	126,371
Water Rights (net of accumulated amortization)	1,798,492	0
Fixed Assets (net of accumulated depreciation)	19,472,584	11,613,519
<b>Total Long-Term Assets</b>	<b>21,470,891</b>	<b>11,770,325</b>
<b>Total Assets</b>	<b>\$30,081,851</b>	<b>\$16,477,994</b>

Refuse	Electric	Swimming Pool	Totals
\$798,950	\$17,101,250	\$393,509	\$27,070,330
0	0	0	641
0	0	0	3,413,296
186,807	2,873,280	0	4,028,807
0	0	0	36,023
0	1,423,258	0	1,546,586
985,757	21,397,788	393,509	36,095,683
0	0	0	69,217
0	0	0	287,404
0	0	0	1,798,492
23,352	29,750,334	663,973	61,523,762
23,352	29,750,334	663,973	63,678,875
\$1,009,109	\$51,148,122	\$1,057,482	\$99,774,558

(Continued)

**City of Westerville, Ohio****Combining Balance Sheet****Enterprise Funds**

As of December 31, 1999

(Continued)

	Water	Sewer
<b><u>Current Liabilities:</u></b>		
Accounts Payable	\$29,397	\$2,025
Contracts Payable	95,534	15,910
Interfund Payable	2,166	872
Accrued Wages	15,988	6,437
Retainage Payable	40,000	16,152
Intergovernmental Payable	11,037	806,499
Deferred Revenue	0	0
Deposits Held and Due to Others	0	0
Matured Interest Payable	641	0
Accrued Interest Payable	149,530	0
Current Portion of ODNR Loans Payable	30,837	0
Current Portion of General Obligation Bonds Payable	410,000	0
Total Current Liabilities	785,130	847,895
<b><u>Long-Term Liabilities</u></b>		
Deferred Contributed Capital	161,033	126,371
Compensated Absences Payable	268,646	57,842
ODNR Debt Payable (Net of Current Portion)	2,009,496	0
General Obligation Bonds Payable (Net of Current Portion and Loss on Refunding)	5,956,630	0
Total Long-Term Liabilities	8,395,805	184,213
Total Liabilities	9,180,935	1,032,108
<b><u>Fund Equity:</u></b>		
Contributed Capital:		
Contributed from Governmental Funds	281,653	66,153
Contributed from Proprietary Funds	4,000,000	65,561
Contributed from Other Governments	143,155	0
Contributed from Developers	7,945,019	7,736,218
Contributed from Capacity Charges	3,474,829	1,837,180
Total Contributed Capital	15,844,656	9,705,112
Retained Earnings:		
Reserved:		
Reserved for Plant Improvement and Replacement	176,417	0
Unreserved	4,879,843	5,740,774
Total Retained Earnings	5,056,260	5,740,774
Total Fund Equity	20,900,916	15,445,886
Total Liabilities and Fund Equity	\$30,081,851	\$16,477,994

Refuse	Electric	Swimming Pool	Totals
\$523	\$1,157,810	\$2,355	\$1,192,110
98,155	904,110	0	1,113,709
130	4,856	0	8,024
960	35,839	0	59,224
0	298,561	0	354,713
883	22,680	1,977	843,076
0	6,030	0	6,030
0	40,018	0	40,018
0	0	0	641
0	14,167	0	163,697
0	0	0	30,837
0	117,600	0	527,600
100,651	2,601,671	4,332	4,339,679
0	0	0	287,404
19,347	377,391	0	723,226
0	0	0	2,009,496
0	3,399,900	0	9,356,530
19,347	3,777,291	0	12,376,656
119,998	6,378,962	4,332	16,716,335
0	16,733	212,982	577,521
0	0	0	4,065,561
0	0	0	143,155
0	0	0	15,681,237
0	368,352	0	5,680,361
0	385,085	212,982	26,147,835
0	0	0	176,417
889,111	44,384,075	840,168	56,733,971
889,111	44,384,075	840,168	56,910,388
889,111	44,769,160	1,053,150	83,058,223
\$1,009,109	\$51,148,122	\$1,057,482	\$99,774,558

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

	Water	Sewer
<u>Operating Revenues:</u>		
Charges for Services	\$3,069,789	\$4,160,024
Tap-In Fees	0	40,650
Other Operating Revenues	601	0
Total Operating Revenues	<u>3,070,390</u>	<u>4,200,674</u>
<u>Operating Expenses:</u>		
Personal Services	1,123,268	418,377
Contractual Services	463,821	3,848,033
Materials and Supplies	355,013	225,480
Other	6,348	8,254
Depreciation and Amortization	646,278	462,491
Total Operating Expenses	<u>2,594,728</u>	<u>4,962,635</u>
Operating Income (Loss)	<u>475,662</u>	<u>(761,961)</u>
<u>Non-Operating Revenues (Expenses):</u>		
Loss On Sale of Fixed Assets	0	0
Interest Income	53,190	5,303
Interest and Fiscal Charges	(452,749)	0
Net Decrease in Fair Value of Investments	(18,823)	0
Total Non-Operating Revenues (Expenses)	<u>(418,382)</u>	<u>5,303</u>
Income (Loss) Before Operating Transfers	57,280	(756,658)
Operating Transfers - In	60,000	2,996,000
Net Income (Loss)	<u>117,280</u>	<u>2,239,342</u>
Retained Earnings at Beginning of Year	4,938,980	3,501,432
Retained Earnings at End of Year	<u>5,056,260</u>	<u>5,740,774</u>
Contributed Capital at Beginning of Year	13,605,424	8,018,926
Contributed from Developers	1,192,287	1,407,440
Contributed from Capacity Charges	1,046,945	278,746
Contributed Capital at End of Year	<u>15,844,656</u>	<u>9,705,112</u>
Total Fund Equity at End of Year	<u>\$20,900,916</u>	<u>\$15,445,886</u>

Refuse	Electric	Swimming Pool	Totals
\$1,232,180	\$19,908,937	\$509,963	\$28,880,893
0	0	0	40,650
12	77,601	0	78,214
1,232,192	19,986,538	509,963	28,999,757
69,431	2,206,096	243,219	4,060,391
1,199,097	8,306,627	64,258	13,881,836
2,063	2,431,007	78,457	3,092,020
3,657	45,234	0	63,493
608	1,351,797	44,718	2,505,892
1,274,856	14,340,761	430,652	23,603,632
(42,664)	5,645,777	79,311	5,396,125
0	(39,124)	0	(39,124)
0	81,468	0	139,961
0	(159,729)	0	(612,478)
0	0	0	(18,823)
0	(117,385)	0	(530,464)
(42,664)	5,528,392	79,311	4,865,661
0	0	0	3,056,000
(42,664)	5,528,392	79,311	7,921,661
931,775	38,855,683	760,857	48,988,727
889,111	44,384,075	840,168	56,910,388
0	357,638	212,982	22,194,970
0	0	0	2,599,727
0	27,447	0	1,353,138
0	385,085	212,982	26,147,835
\$889,111	\$44,769,160	\$1,053,150	\$83,058,223

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

		Actual			Variance
		Cash			Favorable
	Budget	Transactions	Encumbrances	Total	(Unfavorable)
<b>Revenues:</b>					
Charges for Services	\$2,900,000	\$2,972,879		\$2,972,879	\$72,879
Capacity Charges	910,000	1,046,945		1,046,945	136,945
Other Charges	15,700	23,978		23,978	8,278
Sale of Meters	50,000	61,862		61,862	11,862
Interest	5,000	6,659		6,659	1,659
Miscellaneous	1,775	1,756		1,756	(19)
Total Revenues	3,882,475	4,114,079		4,114,079	231,604
<b>Expenses:</b>					
Personal Services					
Water Treatment	734,200	724,199	0	724,199	10,001
System Improvements	440,900	424,931	0	424,931	15,969
Total Personal Service	1,175,100	1,149,130	0	1,149,130	25,970
Supplies and Materials					
Water Treatment	258,355	222,463	30,214	252,677	5,678
System Improvements	71,526	57,984	2,901	60,885	10,641
Total Supplies and Materials	329,881	280,447	33,115	313,562	16,319
Other Services and Charges					
Water Treatment	439,827	374,038	8,339	382,377	57,450
System Improvements	129,920	84,757	8,099	92,856	37,064
Total Other Services and Charges	569,747	458,795	16,438	475,233	94,514
Capital Outlay					
Water Treatment	374,664	112,156	40,486	152,642	222,022
System Improvements	1,448,497	1,124,310	112,678	1,236,988	211,509
Total Capital Outlay	1,823,161	1,236,466	153,164	1,389,630	433,531
Debt Service:					
Debt Retirement	405,000	405,000	0	405,000	0
Interest and Other Charges	434,580	433,835	0	433,835	745
ODNR Debt	29,875	29,874	0	29,874	1
Total Debt Service	869,455	868,709	0	868,709	746
Total Expenses	4,767,344	3,993,547	202,717	4,196,264	571,080
Excess of Revenues Over					
(Under) Expenses	(884,869)	120,532	(202,717)	(82,185)	802,684
Operating Transfers - In	388,780	388,780		388,780	0
Excess of Revenues Over (Under)					
Expenses and Transfers	(496,089)	509,312	(202,717)	306,595	802,684
Fund Balance at Beginning of Year	3,157,557	4,142,577	(985,020)	3,157,557	0
Prior Year Encumbrances Carried Over	985,020	0	985,020	985,020	0
Fund Balance at End of Year	\$3,646,488	\$4,651,889	(\$202,717)	\$4,449,172	\$802,684

**City of Westerville, Ohio**

Schedule of Revenues, Expenses and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Water System Capital Improvement Enterprise Fund**  
For the Year Ended December 31, 1999

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Interest	\$40,108	\$40,108		\$0
<b>Expenses:</b>	0	0	0	0
Excess of Revenues Over Expenses	40,108	40,108	0	0
Operating Transfers - Out	(328,780)	(328,780)	0	0
Excess of Revenues Under Expenses and Transfers	(288,672)	(288,672)	0	0
Fund Balance at Beginning of Year	2,401,475	2,401,475	0	0
Fund Balance at End of Year	\$2,112,803	\$2,112,803	\$0	\$0

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

		Actual		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$4,100,000	\$4,148,489		\$48,489
Tap-In Fees	38,250	40,650		2,400
Capacity Charges	255,000	278,746		23,746
Assessments	5,000	0		(5,000)
Total Revenues	4,398,250	4,467,885		69,635
<b>Expenses:</b>				
Personal Services				
System Improvements	453,000	438,750	0	14,250
Supplies and Materials				
System Improvements	31,862	22,147	1,109	8,606
Other Services and Charges				
Sewer Treatment	4,383,780	3,737,531	646,249	0
System Improvements	129,291	103,249	21,207	4,835
Total Other Services and Charges	4,513,071	3,840,780	667,456	4,835
Capital Outlay				
System Improvements	2,273,029	1,925,074	115,531	232,424
Total Expenses	7,270,962	6,226,751	784,096	260,115
Excess of Revenues Over				
(Under) Expenses	(2,872,712)	(1,758,866)	(784,096)	329,750
Operating Transfers - In	2,996,000	2,996,000		0
Excess of Revenues Over (Under)				
Expenses and Transfers	123,288	1,237,134	(784,096)	329,750
Fund Balance at Beginning of Year	354,251	2,887,440	(2,533,189)	0
Prior Year Encumbrances Carried Over	2,533,189	0	2,533,189	0
Fund Balance at End of Year	\$3,010,728	\$4,124,574	(\$784,096)	\$329,750

**City of Westerville, Ohio**  
Schedule of Revenues, Expenses and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Refuse Enterprise Fund**  
For the Year Ended December 31, 1999

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Charges for Services	\$1,221,500	\$1,223,558		\$2,058
Miscellaneous	100	12		(88)
Total Revenues	1,221,600	1,223,570		1,970
<b>Expenses:</b>				
Personal Services				
Refuse Operations	73,800	71,979	0	1,821
Supplies and Materials				
Refuse Operations	3,200	2,063	122	1,015
Other Services and Charges				
Refuse Disposal	1,141,464	1,048,248	93,216	0
Refuse Operations	243,793	156,926	14,440	72,427
Total Other Services and Charges	1,385,257	1,205,174	107,656	72,427
Total Expenses	1,462,257	1,279,216	107,778	75,263
Excess of Revenues Over (Under) Expenses	(240,657)	(55,646)	(107,778)	77,233
Fund Balance at Beginning of Year	735,589	854,595	(119,006)	0
Prior Year Encumbrances Carried Over	119,006	0	119,006	0
Fund Balance at End of Year	\$613,938	\$798,949	(\$107,778)	\$77,233

**City of Westerville, Ohio**  
Schedule of Revenues, Expenses and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Electric Enterprise Fund**  
For the Year Ended December 31, 1999

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Charges for Services	\$20,010,000	\$19,863,273		\$19,863,273 (\$146,727)
Underground Line Charge	40,000	27,447		27,447 (12,553)
Assessments	23	0		0 (23)
Other Charges	63,500	75,993		75,993 12,493
Proceeds of Bonds	2,200,000	2,200,000		2,200,000 0
Accrued Interest on Bonds	7,731	7,731		7,731 0
Sale of Fixed Assets	16,500	16,500		16,500 0
Interest	60,000	81,468		81,468 21,468
Miscellaneous	5,000	1,608		1,608 (3,392)
<b>Total Revenues</b>	<b>22,402,754</b>	<b>22,274,020</b>		<b>22,274,020 (128,734)</b>
<b>Expenses:</b>				
Personal Services				
Electric System Maintenance	2,782,100	2,338,057	0	2,338,057 444,043
Supplies and Materials				
Electric System Maintenance	557,667	371,598	116,428	488,026 69,641
Other Services and Charges				
Purchased Power	14,795,495	13,419,987	540,619	13,960,606 834,889
Electric System Maintenance	1,595,685	1,371,610	62,746	1,434,356 161,329
<b>Total Other Services and Charges</b>	<b>16,391,180</b>	<b>14,791,597</b>	<b>603,365</b>	<b>15,394,962 996,218</b>
Capital Outlay				
Electric System Maintenance	12,389,775	6,400,685	3,905,497	10,306,182 2,083,593
Debt Service:				
Debt Retirement	42,500	42,500	0	42,500 0
Interest and Other Charges	161,125	158,125	0	158,125 3,000
<b>Total Debt Service</b>	<b>203,625</b>	<b>200,625</b>	<b>0</b>	<b>200,625 3,000</b>
<b>Total Expenses</b>	<b>32,324,347</b>	<b>24,102,562</b>	<b>4,625,290</b>	<b>28,727,852 3,596,495</b>
Excess of Revenues Over (Under) Expenses	(9,921,593)	(1,828,542)	(4,625,290)	(6,453,832) 3,467,761
Fund Balance at Beginning of Year	11,778,786	18,930,147	(7,151,361)	11,778,786 0
Prior Year Encumbrances Carried Over	7,151,361	0	7,151,361	7,151,361 0
<b>Fund Balance at End of Year</b>	<b>\$9,008,554</b>	<b>\$17,101,605</b>	<b>(\$4,625,290)</b>	<b>\$12,476,315 \$3,467,761</b>

**City of Westerville, Ohio**  
Schedule of Revenues, Expenses and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Swimming Pool Enterprise Fund**  
For the Year Ended December 31, 1999

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Charges for Services	\$504,433	\$509,963		\$509,963	\$5,530
<b>Expenses:</b>					
Personal Services					
Swimming Pool	246,300	246,300	0	246,300	0
Supplies and Materials					
Swimming Pool	89,544	68,141	60	68,201	21,343
Other Services and Charges					
Swimming Pool	73,668	61,921	8,253	70,174	3,494
Capital Outlay					
Swimming Pool	36,773	28,175	2,673	30,848	5,925
Total Expenses	446,285	404,537	10,986	415,523	30,762
Excess of Revenues Over (Under) Expenses	58,148	105,426	(10,986)	94,440	36,292
Fund Balance at Beginning of Year	279,536	288,087	(8,551)	279,536	0
Prior Year Encumbrances Carried Over	8,551	0	8,551	8,551	0
Fund Balance at End of Year	\$346,235	\$393,513	(\$10,986)	\$382,527	\$36,292

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

		Actual			Variance
		Cash			Favorable
	Budget	Transactions	Encumbrances	Total	(Unfavorable)
<b>Revenues:</b>					
Charges for Services	\$28,735,933	\$28,718,162		\$28,718,162	(\$17,771)
Tap-In Fees	38,250	40,650		40,650	2,400
Underground Line Charge	40,000	27,447		27,447	(12,553)
Capacity Charges	1,165,000	1,325,691		1,325,691	160,691
Assessments	5,023	0		0	(5,023)
Other Charges	79,200	99,971		99,971	20,771
Proceeds of Bonds	2,200,000	2,200,000		2,200,000	0
Accrued Interest on Bonds	7,731	7,731		7,731	0
Sale of Fixed Assets	16,500	16,500		16,500	0
Sale of Meters	50,000	61,862		61,862	11,862
Interest	105,108	128,235		128,235	23,127
Miscellaneous	6,875	3,376		3,376	(3,499)
Total Revenues	32,449,620	32,629,625		32,629,625	180,005
<b>Expenses:</b>					
<b>Personal Services</b>					
Water Treatment	734,200	724,199	0	724,199	10,001
System Improvements	893,900	863,681	0	863,681	30,219
Refuse Operations	73,800	71,979	0	71,979	1,821
Swimming Pool	246,300	246,300	0	246,300	0
Electric System Maintenance	2,782,100	2,338,057	0	2,338,057	444,043
Total Personal Service	4,730,300	4,244,216	0	4,244,216	486,084
<b>Supplies and Materials</b>					
Water Treatment	258,355	222,463	30,214	252,677	5,678
System Improvements	103,388	80,131	4,010	84,141	19,247
Refuse Operations	3,200	2,063	122	2,185	1,015
Swimming Pool	89,544	68,141	60	68,201	21,343
Electric System Maintenance	557,667	371,598	116,428	488,026	69,641
Total Supplies and Materials	1,012,154	744,396	150,834	895,230	116,924
<b>Other Services and Charges</b>					
Sewer Treatment	4,383,780	3,737,531	646,249	4,383,780	0
Refuse Disposal	1,141,464	1,048,248	93,216	1,141,464	0
Purchased Power	14,795,495	13,419,987	540,619	13,960,606	834,889
Water Treatment	439,827	374,038	8,339	382,377	57,450
System Improvements	259,211	188,006	29,306	217,312	41,899
Refuse Operations	243,793	156,926	14,440	171,366	72,427
Swimming Pool	73,668	61,921	8,253	70,174	3,494
Electric System Maintenance	1,595,685	1,371,610	62,746	1,434,356	161,329
Total Other Services and Charges	\$22,932,923	\$20,358,267	\$1,403,168	\$21,761,435	\$1,171,488

(Continued)

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

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
Capital Outlay				
Water Treatment	\$374,664	\$112,156	\$40,486	\$222,022
System Improvements	3,721,526	3,049,384	228,209	443,933
Swimming Pool	36,773	28,175	2,673	5,925
Electric System Maintenance	12,389,775	6,400,685	3,905,497	2,083,593
Total Capital Outlay	16,522,738	9,590,400	4,176,865	2,755,473
Debt Service:				
Debt Retirement	447,500	447,500	0	0
Interest and Other Charges	595,705	591,960	0	3,745
ODNR Debt	29,875	29,874	0	1
Total Debt Service	1,073,080	1,069,334	0	3,746
Total Expenses	46,271,195	36,006,613	5,730,867	4,533,715
Excess of Revenues Over (Under) Expenses	(13,821,575)	(3,376,988)	(5,730,867)	4,713,720
Operating Transfers - In	3,384,780	3,384,780		0
Operating Transfers - Out	(328,780)	(328,780)	0	0
Excess of Revenues Over (Under) Expenses and Transfers	(10,765,575)	(320,988)	(5,730,867)	4,713,720
Fund Balance at Beginning of Year	18,707,194	29,504,321	(10,797,127)	0
Prior Year Encumbrances Carried Over	10,797,127	0	10,797,127	0
Fund Balance at End of Year	\$18,738,746	\$29,183,333	(\$5,730,867)	\$4,713,720

**City of Westerville, Ohio**  
Combining Statement of Cash Flows  
**Enterprise Funds**  
For The Year Ended December 31, 1999

	Water	Sewer
<u>Increases (Decreases) in Cash and Cash Equivalents:</u>		
<u>Cash Flows From Operating Activities:</u>		
Cash Received from Customers	\$3,034,741	\$4,148,489
Cash Received from Quasi-External Operating Transactions with Other Funds	0	0
Cash Payments for Personal Services	(1,149,130)	(438,750)
Cash Payments for Materials and Supplies	(357,114)	(225,480)
Cash Payments for Other Services and Charges	(361,327)	(3,837,462)
Cash Payments for Quasi-External Operating Transactions with Other Funds	(97,468)	(3,318)
Cash Received From Operating Portion of Tap-in Fees	0	40,650
Other Operating Revenues	25,734	0
Deposits Received	0	0
Deposits Refunded/Applied	0	0
Net Cash Provided By (Used for) Operating Activities	1,095,436	(315,871)
<u>Cash Flows from Non-Capital Financing Activities:</u>		
Transfers from Other Funds	60,000	2,996,000
<u>Cash Flows From Capital And Related Financing Activities:</u>		
Acquisition and Construction of Capital Assets	(1,159,799)	(1,721,741)
Proceeds from the Sale of Assets	0	0
Proceeds from the Sale of Bonds	0	0
Principal Paid on General Obligation Bonds	(405,000)	0
Interest Paid on General Obligation Bonds	(367,133)	0
Principal Paid on ODNR Debt	(29,874)	0
Interest Paid on ODNR Debt	(66,702)	0
Fiscal Charges on Bonds		0
Capacity Charges	1,046,945	278,746
Net Cash Used For Capital and Related Financing Activities	(981,563)	(1,442,995)
<u>Cash Flows From Investing Activities:</u>		
Proceeds From the Sale of Investments	288,674	0
Interest	46,767	0
Net Cash Provided By Investing Activities	335,441	0
Net Increase (Decrease) In Cash And Cash Equivalents	509,314	1,237,134
Cash And Cash Equivalents At Beginning Of Year	4,143,379	2,887,435
Cash And Cash Equivalents At End Of Year	\$4,652,693	\$4,124,569

Refuse	Electric	Swimming Pool	Totals
\$1,223,558	\$19,615,069	\$509,963	\$28,531,820
0	248,204	0	248,204
(71,979)	(2,338,057)	(246,300)	(4,244,216)
(2,063)	(2,615,542)	(80,479)	(3,280,678)
(1,198,674)	(9,146,838)	(50,008)	(14,594,309)
	(10,026)	(11,913)	(122,725)
0	0	0	40,650
12	59,405	0	85,151
0	18,196	0	18,196
0	(13,953)	0	(13,953)
(49,146)	5,816,458	121,263	6,668,140
0	0	0	3,056,000
(6,500)	(9,777,521)	(15,837)	(12,681,398)
0	16,500	0	16,500
0	2,200,000	0	2,200,000
0	(42,500)	0	(447,500)
0	(97,095)	0	(464,228)
0	0	0	(29,874)
0	0	0	(66,702)
0	(61,030)	0	(61,030)
0	27,447	0	1,353,138
(6,500)	(7,734,199)	(15,837)	(10,181,094)
0	0	0	288,674
0	89,199	0	135,966
0	89,199	0	424,640
(55,646)	(1,828,542)	105,426	(32,314)
854,596	18,929,792	288,083	27,103,285
\$798,950	\$17,101,250	\$393,509	\$27,070,971

(Continued)

**City of Westerville, Ohio**  
Combining Statement of Cash Flows  
**Enterprise Funds**  
For The Year Ended December 31, 1999  
(Continued)

	Water	Sewer
Reconciliation Of Operating Income (Loss) To		
<u>Net Cash Provided By (Used For) Operating Activities:</u>		
Operating Income (Loss)	\$475,662	(\$761,961)
Adjustments To Reconcile Operating Income (Loss)		
<u>To Net Cash Provided By (Used For) Operating Activities:</u>		
Depreciation and Amortization	646,278	462,491
Provision for Uncollectable Accounts Receivable	33	86
<u>Changes in Assets and Liabilities:</u>		
(Increase) Decrease in Accounts Receivable	(3,600)	(3,367)
(Increase) Decrease in Material and Supplies Inventory	(10,695)	26
Increase (Decrease) in Accounts Payable	13,664	2,822
Increase in Contracts Payable	0	0
Decrease in Interfund Payables	(3,600)	(1,786)
Decrease in Accrued Wages	(26,564)	(13,179)
Increase (Decrease) in Compensated Absences	20,289	593
Decrease in Intergovernmental Payable	(16,031)	(1,596)
Decrease in Deferred Revenue	0	0
Decrease in Deposits Held and Due to Others	0	0
Net Cash Provided By (Used for) Operating Activities	<u>\$1,095,436</u>	<u>(\$315,871)</u>
<u>Noncash Investing, Capital, and Financing Activities:</u>		
Service Lines Donated by Developers and Capitalized		
at Fair Market Value	\$1,192,287	\$1,407,440
Net Change in Fair Value of Investments	(18,823)	0
Total Noncash Investing, Capital, and Financing Activities	<u>\$1,173,464</u>	<u>\$1,407,440</u>

Refuse	Electric	Swimming Pool	Totals
(\$42,664)	\$5,645,777	\$79,311	\$5,396,125
608	1,351,797	44,718	2,505,892
130	(643)	0	(394)
(5,095)	4,860	0	(7,202)
0	(226,773)	0	(237,442)
(97,932)	(822,339)	315	(903,470)
98,155	0	0	98,155
(238)	(7,294)	0	(12,918)
(1,759)	(53,832)	0	(95,334)
490	(37,327)	0	(15,955)
(841)	(33,121)	(3,081)	(54,670)
0	(403)	0	(403)
0	(4,244)	0	(4,244)
(\$49,146)	\$5,816,458	\$121,263	\$6,668,140
\$0	\$0	\$0	\$2,599,727
0	0	0	(18,823)
\$0	\$0	\$0	\$2,580,904

## *Internal Service Funds*

---

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City and to other governmental units, on a cost reimbursement basis.

*Garage Fund* - To account for the operations of the City Garage which provides maintenance and repair services on all City vehicles and equipment.

*Self-Insurance Fund* - To account for general liability claims, actions, and judgments against the City, its officers and employees.

**City of Westerville, Ohio**

Combining Balance Sheet

**Internal Service Funds**

As of December 31, 1999

	Garage	Self-Insurance	Totals
<b><u>Current Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$116,667	\$1,196,982	\$1,313,649
Accrued Interest Receivable	0	26,598	26,598
Materials and Supplies Inventory	27,158	0	27,158
Total Current Assets	143,825	1,223,580	1,367,405
<b><u>Long-Term Assets:</u></b>			
Advances to Other Funds	0	2,016,000	2,016,000
Fixed Assets (net of accumulated depreciation)	308,988	0	308,988
Total Long-Term Assets	308,988	2,016,000	2,324,988
Total Assets	\$452,813	\$3,239,580	\$3,692,393
<b><u>Current Liabilities:</u></b>			
Accounts Payable	\$15,136	\$2,349	\$17,485
Interfund Payable	477	0	477
Accrued Wages	3,520	0	3,520
Intergovernmental Payable	2,379	0	2,379
Total Current Liabilities	21,512	2,349	23,861
<b><u>Long-Term Liabilities:</u></b>			
Compensated Absences Payable	68,899	0	68,899
Total Liabilities	90,411	2,349	92,760
<b><u>Fund Equity:</u></b>			
Contributed Capital:			
Contributed from Governmental Funds	20,000	0	20,000
Contributed from Proprietary Funds	11,140	0	11,140
Total Contributed Capital	31,140	0	31,140
Retained Earnings - Unreserved	331,262	3,237,231	3,568,493
Total Fund Equity	362,402	3,237,231	3,599,633
Total Liabilities and Fund Equity	\$452,813	\$3,239,580	\$3,692,393

***City of Westerville, Ohio***  
Combining Statement of Revenues, Expenses and Changes in Fund Equity  
**Internal Service Funds**  
For the Year Ended December 31, 1999

	<u>Garage</u>	<u>Self- Insurance</u>	<u>Totals</u>
<b><u>Operating Revenues:</u></b>			
Charges for Services	<u>\$527,202</u>	<u>\$17,932</u>	<u>\$545,134</u>
<b><u>Operating Expenses:</u></b>			
Personal Services	236,206	0	236,206
Contractual Services	43,907	85,661	129,568
Materials and Supplies	178,512	0	178,512
Depreciation	18,418	0	18,418
Total Operating Expenses	<u>477,043</u>	<u>85,661</u>	<u>562,704</u>
Operating Income (Loss)	<u>50,159</u>	<u>(67,729)</u>	<u>(17,570)</u>
<b><u>Non-Operating Revenues (Expenses):</u></b>			
Interest Income	0	190,628	190,628
Net Decrease in Fair Value of Investments	0	(74,366)	(74,366)
Total Non-Operating Revenues (Expenses)	<u>0</u>	<u>116,262</u>	<u>116,262</u>
Net Income	<u>50,159</u>	<u>48,533</u>	<u>98,692</u>
Retained Earnings at Beginning of Year	<u>281,103</u>	<u>3,188,698</u>	<u>3,469,801</u>
Retained Earnings at End of Year	<u>331,262</u>	<u>3,237,231</u>	<u>3,568,493</u>
Contributed Capital at Beginning and End of Year	<u>31,140</u>	<u>0</u>	<u>31,140</u>
Total Fund Equity at End of Year	<u><u>\$362,402</u></u>	<u><u>\$3,237,231</u></u>	<u><u>\$3,599,633</u></u>

**City of Westerville, Ohio**  
Schedule of Revenues, Expenses and Changes in Fund  
Balance - Budget (Non-GAAP Budgetary Basis) and Actual  
**Garage Internal Service Fund**  
For the Year Ended December 31, 1999

		Actual			Variance
	Budget	Cash Transactions	Encumbrances	Total	Favorable (Unfavorable)
<b>Revenues:</b>					
Charges for Services	\$549,450	\$527,202		\$527,202	(\$22,248)
Miscellaneous	2,000	0		0	(2,000)
Total Revenues	551,450	527,202		527,202	(24,248)
<b>Expenses:</b>					
Personal Services					
Garage Operations	250,800	244,343	0	244,343	6,457
Supplies and Materials					
Garage Operations	229,588	178,164	19,540	197,704	31,884
Other Services and Charges					
Garage Operations	53,609	41,396	7,216	48,612	4,997
Capital Outlay					
Garage Operations	25,000	1,200	11,993	13,193	11,807
Total Expenses	558,997	465,103	38,749	503,852	55,145
Excess of Revenues Over (Under) Expenses	(7,547)	62,099	(38,749)	23,350	30,897
Fund Balance at Beginning of Year	34,891	54,571	(19,680)	34,891	0
Prior Year Encumbrances Carried Over	19,680	0	19,680	19,680	0
Fund Balance at End of Year	\$47,024	\$116,670	(\$38,749)	\$77,921	\$30,897

**City of Westerville, Ohio**  
**Schedule of Revenues, Expenses and Changes in Fund**  
**Balance - Budget (Non-GAAP Budgetary Basis) and Actual**  
**Self-Insurance Internal Service Fund**  
**For the Year Ended December 31, 1999**

	Budget	Actual		Variance Favorable (Unfavorable)
		Cash Transactions	Encumbrances	
<b>Revenues:</b>				
Other Charges	\$15,851	\$17,932		\$2,081
Interest	151,896	194,052		42,156
Total Revenues	167,747	211,984		44,237
<b>Expenses:</b>				
Other Services and Charges				
Self Insurance	99,563	92,279	7,284	0
Excess of Revenues Over (Under) Expenses	68,184	119,705	(7,284)	44,237
Advances - Out	(2,016,000)	(2,016,000)	0	0
Excess of Revenues Over (Under) Expenses and Advances	(1,947,816)	(1,896,295)	(7,284)	44,237
Fund Balance at Beginning of Year	3,105,840	3,128,054	(22,214)	0
Prior Year Encumbrances Carried Over	22,214	0	22,214	0
Fund Balance at End of Year	\$1,180,238	\$1,231,759	(\$7,284)	\$44,237

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

		Actual		Variance
	Budget	Cash Transactions	Encumbrances	Favorable (Unfavorable)
<b>Revenues:</b>				
Charges for Services	\$549,450	\$527,202		(\$22,248)
Other Charges	15,851	17,932		2,081
Interest	151,896	194,052		42,156
Miscellaneous	2,000	0		(2,000)
Total Revenues	719,197	739,186		19,989
<b>Expenses:</b>				
Personal Services				
Garage Operations	250,800	244,343	0	6,457
Supplies and Materials				
Garage Operations	229,588	178,164	19,540	31,884
Other Services and Charges				
Garage Operations	53,609	41,396	7,216	4,997
Self Insurance	99,563	92,279	7,284	0
Total Other Services and Charges	153,172	133,675	14,500	4,997
Capital Outlay				
Garage Operations	25,000	1,200	11,993	11,807
Total Expenses	658,560	557,382	46,033	55,145
Excess of Revenues Over (Under) Expenses	60,637	181,804	(46,033)	75,134
Advances - Out	(2,016,000)	(2,016,000)	0	0
Excess of Revenues Over (Under) Expenses, Transfers, and Advances	(1,955,363)	(1,834,196)	(46,033)	75,134
Fund Balance at Beginning of Year	3,140,731	3,182,625	(41,894)	0
Prior Year Encumbrances Carried Over	41,894	0	41,894	0
Fund Balance at End of Year	\$1,227,262	\$1,348,429	(\$46,033)	\$75,134

**City of Westerville, Ohio**  
Combining Statement of Cash Flows  
**Internal Service Funds**  
For The Year Ended December 31, 1999

	Garage	Self- Insurance	Totals
<u>Increases (Decreases) in Cash and Cash Equivalents:</u>			
<u>Cash Flows From Operating Activities:</u>			
Cash Received from Quasi-External Operating Transactions with Other Funds	\$527,202	\$0	\$527,202
Cash Payments for Personal Services	(244,343)	0	(244,343)
Cash Payments for Materials and Supplies	(179,364)	0	(179,364)
Cash Payments for Other Services and Charges	(38,078)	(90,487)	(128,565)
Cash Payments for Quasi-External Operating Transactions with Other Funds	(3,318)	0	(3,318)
Cash Payments for Claims	0	(1,792)	(1,792)
Other Operating Revenues	0	17,932	17,932
Net Cash Provided By (Used For) Operating Activities	62,099	(74,347)	(12,248)
<u>Cash Flows from Non-Capital Financing Activities:</u>			
Advances Paid to Other Funds	0	(2,016,000)	(2,016,000)
<u>Cash Flows From Investing Activities:</u>			
Decrease in Fair Value of Cash Equivalents	0	(106,488)	(106,488)
Interest	0	194,052	194,052
Net Cash Provided By Investing Activities	0	87,564	87,564
Net Increase (Decrease) In Cash And Cash Equivalents	62,099	(2,002,783)	(1,940,684)
Cash And Cash Equivalents At Beginning Of Year	54,568	3,199,765	3,254,333
Cash And Cash Equivalents At End Of Year	\$116,667	\$1,196,982	\$1,313,649
 Reconciliation Of Operating Income (Loss) To <u>Net Cash Provided By (Used For) Operating Activities:</u>			
Operating Income (Loss)	\$50,159	(\$67,729)	(\$17,570)
 Adjustments To Reconcile Operating Income (Loss) <u>To Net Cash Provided By (Used For) Operating Activities:</u>			
Depreciation	18,418	0	18,418
<u>Changes in Assets and Liabilities:</u>			
Increase in Material and Supplies Inventory	(6,115)	0	(6,115)
Increase (Decrease) in Accounts Payable	7,694	(6,618)	1,076
Decrease in Interfund Payables	(770)	0	(770)
Decrease in Accrued Wages	(5,680)	0	(5,680)
Increase in Compensated Absences	1,795	0	1,795
Decrease in Intergovernmental Payable	(3,402)	0	(3,402)
Net Cash Provided By (Used For) Operating Activities	\$62,099	(\$74,347)	(\$12,248)

## *Agency Funds*

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Agency Funds are used to account for assets held by the City while acting in the capacity of an agent for individuals, private organizations, other governments, and/or other funds.

*Hotel Tax Fund* - To account for a portion of the tax imposed on establishments that provide sleeping accommodations for transient guests that, by statute, must be allocated to the Visitor's Bureau.

*Payroll Revolving Fund* - To account for all payroll related liabilities including the City's portion of payments to be made to various state pension systems.

*Columbus Sewer Capacity Fund* - To account for the sewer capacity fees collected and distributed to the City of Columbus.

*State Building Standards Fund* - To account for a three percent assessment by the State of Ohio collected on all building and related permits.

*Performance Bond Fund* - To account for deposits from contractors, developers, or individuals and held to insure compliance with City Ordinances pertaining to development.

*Mayor's Court Fund* - To account for the collection of court fines and costs and the subsequent remittance to the City, other local governments, and the State of Ohio.

*Sewer Line Reimbursement* - To account for monies received and related developer reimbursements for a private sewer line extension.

*Public Use Fees Fund* - To account for the portion of recreation fees which is allocated to other subdivisions for use in maintaining their park systems.

**City of Westerville, Ohio**

## Combining Balance Sheet

## Agency Funds

As of December 31, 1999

	Hotel Tax	Payroll Revolving	Columbus Sewer Capacity	State Building Standards
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,983	\$779,106	\$127,102	\$2,718
Cash with Fiscal and Escrow Agents	0	0	0	0
Receivables:				
Taxes	1,580	0	0	0
Interfund Receivable	0	8,501	0	0
Total Assets	<u>\$3,563</u>	<u>\$787,607</u>	<u>\$127,102</u>	<u>\$2,718</u>
<b>Liabilities</b>				
Accounts Payable	\$3,563	\$0	\$0	\$0
Interfund Payable	0	0	0	0
Intergovernmental Payable	0	645,808	127,102	2,718
Deposits Held and Due to Others	0	0	0	0
Payroll Withholdings	0	141,799	0	0
Total Liabilities	<u>\$3,563</u>	<u>\$787,607</u>	<u>\$127,102</u>	<u>\$2,718</u>

Performance Bond	Mayor's Court	Sewer Line Reimbursement	Public Use Fees	Totals
\$135,291	\$0	\$945	\$36,750	\$1,083,895
0	28,132	0	0	28,132
0	0	0	0	1,580
0	0	0	0	8,501
<u>\$135,291</u>	<u>\$28,132</u>	<u>\$945</u>	<u>\$36,750</u>	<u>\$1,122,108</u>
\$0	\$0	\$0	\$0	\$3,563
0	24,007	0	0	24,007
0	4,000	0	36,750	816,378
135,291	125	945	0	136,361
0	0	0	0	141,799
<u>\$135,291</u>	<u>\$28,132</u>	<u>\$945</u>	<u>\$36,750</u>	<u>\$1,122,108</u>

**City of Westerville, Ohio**  
Combining Statements of Changes in Assets and Liabilities  
Agency Funds  
For The Year Ended December 31, 1999

	Balance 12/31/98	Additions	Deductions	Balance 12/31/99
<b>Hotel Tax</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$30,070	\$28,087	\$1,983
Receivables:				
Taxes	1,805	1,580	1,805	1,580
Total Assets	<u>\$1,805</u>	<u>\$31,650</u>	<u>\$29,892</u>	<u>\$3,563</u>
<u>Liabilities</u>				
Accounts Payable	<u>\$1,805</u>	<u>\$3,563</u>	<u>\$1,805</u>	<u>\$3,563</u>
<b>Payroll Revolving Fund</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$660,357	\$21,146,971	\$21,028,222	\$779,106
Receivables:				
Interfund Receivable	22,189	8,501	22,189	8,501
Total Assets	<u>\$682,546</u>	<u>\$21,155,472</u>	<u>\$21,050,411</u>	<u>\$787,607</u>
<u>Liabilities</u>				
Intergovernmental Payable	\$659,496	\$8,501	\$22,189	\$645,808
Payroll Withholdings	23,050	21,146,971	21,028,222	141,799
Total Liabilities	<u>\$682,546</u>	<u>\$21,155,472</u>	<u>\$21,050,411</u>	<u>\$787,607</u>
<b>Columbus Sewer Capacity</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$32,554</u>	<u>\$259,193</u>	<u>\$164,645</u>	<u>\$127,102</u>
<u>Liabilities</u>				
Intergovernmental Payable	<u>\$32,554</u>	<u>\$259,193</u>	<u>\$164,645</u>	<u>\$127,102</u>
<b>State Building Standards</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$210</u>	<u>\$7,228</u>	<u>\$4,720</u>	<u>\$2,718</u>
<u>Liabilities</u>				
Intergovernmental Payable	<u>\$210</u>	<u>\$7,228</u>	<u>\$4,720</u>	<u>\$2,718</u>
<b>Performance Bond</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$91,926</u>	<u>\$143,221</u>	<u>\$99,856</u>	<u>\$135,291</u>
<u>Liabilities</u>				
Deposits Held and Due to Others	<u>\$91,926</u>	<u>\$143,221</u>	<u>\$99,856</u>	<u>\$135,291</u>

(Continued)

**City of Westerville, Ohio**  
Combining Statements of Changes in Assets and Liabilities  
Agency Funds  
For The Year Ended December 31, 1999  
(Continued)

	Balance 12/31/98	Additions	Deductions	Balance 12/31/99
<b>Mayor's Court</b>				
<u>Assets</u>				
Cash with Fiscal and Escrow Agents	\$31,311	\$407,219	\$410,398	\$28,132
<u>Liabilities</u>				
Interfund Payable	\$26,181	\$24,007	\$26,181	\$24,007
Intergovernmental Payable	4,825	4,000	4,825	4,000
Deposits Held and Due to Others	305	125	305	125
Total Liabilities	\$31,311	\$28,132	\$31,311	\$28,132
<b>Sewer Line Reimbursement</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$630	\$3,469	\$3,154	\$945
<u>Liabilities</u>				
Deposits Held and Due to Others	\$630	\$3,469	\$3,154	\$945
<b>Public Use Fees</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$36,750	\$0	\$0	\$36,750
<u>Liabilities</u>				
Intergovernmental Payable	\$36,750	\$0	\$0	\$36,750
<b>Totals</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$822,427	\$21,590,152	\$21,328,684	\$1,083,895
Cash with Fiscal and Escrow Agents	31,311	407,219	410,398	28,132
Receivables:				
Taxes	1,805	1,580	1,805	1,580
Interfund Receivable	22,189	8,501	22,189	8,501
Total Assets	\$877,732	\$22,007,452	\$21,763,076	\$1,122,108
<u>Liabilities</u>				
Accounts Payable	\$1,805	\$3,563	\$1,805	\$3,563
Interfund Payable	26,181	24,007	26,181	24,007
Intergovernmental Payable	733,835	278,922	196,379	816,378
Deposits Held and Due to Others	92,861	146,815	103,315	136,361
Payroll Withholdings	23,050	21,146,971	21,028,222	141,799
Total Liabilities	\$877,732	\$21,600,278	\$21,355,902	\$1,122,108

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## *General Fixed Assets Account Group*

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The General Fixed Assets Account Group accounts for long-lived assets not used in the operation of the proprietary funds.

**City of Westerville, Ohio**

Schedule of General Fixed Assets

By Program and Department

As of December 31, 1999

Program / Department	Land	Land Improvements	Buildings
Security of Persons and Property			
Police	\$0	\$0	\$4,080,932
Fire	110,012	2,228	2,940,060
Communications	0	0	0
Total Security of Persons and Property	110,012	2,228	7,020,992
Public Health			
Cemetery Maintenance	0	45,488	9,150
Leisure Time Activities			
Parks and Recreation	2,972,024	3,402,026	692,328
Community Development			
Planning, Engineering and Building	0	0	5,355
Basic Utility Services			
Storm Sewer	522,794	5,666	0
Transportation			
Street Maintenance	0	0	64,500
Traffic Signal Maintenance and Repair	0	0	0
Total Transportation	0	0	64,500
General Government			
City Manager	0	0	0
Legislative	0	0	0
Cable TV Commission	0	0	0
Finance	0	0	0
Management Information Systems	0	0	39,600
Income Tax	0	0	0
Mayor's Court	0	0	0
Lands and Buildings	472,690	3,450	2,238,410
Total General Government	472,690	3,450	2,278,010
Total General Fixed Assets	4,077,520	3,458,858	10,070,335
Less Accumulated Depreciation	0	(510,465)	(2,927,345)
General Fixed Assets - Net of Accumulated Depreciation	\$4,077,520	\$2,948,393	\$7,142,990
Construction In Progress			
Total General Fixed Assets			

Furniture and Equipment	Vehicles	Totals
\$1,286,505	\$523,208	\$5,890,645
1,126,623	1,483,184	5,662,107
472,653	0	472,653
2,885,781	2,006,392	12,025,405
25,061	0	79,699
585,907	484,788	8,137,073
145,739	88,149	239,243
24,589	23,896	576,945
432,134	401,260	897,894
70,269	26,179	96,448
502,403	427,439	994,342
95,866	0	95,866
22,317	0	22,317
600,433	69,721	670,154
96,748	36,067	132,815
592,605	0	632,205
29,155	0	29,155
22,876	0	22,876
191,919	0	2,906,469
1,651,919	105,788	4,511,857
5,821,399	3,136,452	26,564,564
(3,595,465)	(1,991,624)	(9,024,899)
\$2,225,934	\$1,144,828	17,539,665
		4,772,543
		\$22,312,208

**City of Westerville, Ohio**  
**Schedule of Changes in General Fixed Assets**  
**By Program and Department**  
**For the Year Ended December 31, 1999**

Program / Department	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
<b>Security of Persons and Property</b>				
Police	\$5,665,986	\$224,659	\$0	\$5,890,645
Fire	5,630,783	31,324	0	5,662,107
Communications	277,455	195,198	0	472,653
<b>Total Security of Persons and Property</b>	<b>11,574,224</b>	<b>451,181</b>	<b>0</b>	<b>12,025,405</b>
<b>Public Health</b>				
Cemetery Maintenance	45,487	34,212	0	79,699
<b>Leisure Time Activities</b>				
Parks and Recreation	8,075,667	61,406	0	8,137,073
<b>Community Development</b>				
Planning, Engineering and Building	206,397	32,846	0	239,243
<b>Basic Utility Services</b>				
Storm Sewer	576,945	0	0	576,945
<b>Transportation</b>				
Street Maintenance	711,523	251,446	65,075	897,894
Traffic Signal Maintenance and Repair	96,448	0	0	96,448
<b>Total Transportation</b>	<b>807,971</b>	<b>251,446</b>	<b>65,075</b>	<b>994,342</b>
<b>General Government</b>				
City Manager	95,866	0	0	95,866
Legislative	22,317	0	0	22,317
Cable TV Commission	595,037	75,117	0	670,154
Finance	129,036	3,779	0	132,815
Management Information Systems	558,198	74,007	0	632,205
Income Tax	18,055	11,100	0	29,155
Mayor's Court	22,876	0	0	22,876
Lands and Buildings	2,602,413	304,056	0	2,906,469
<b>Total General Government</b>	<b>4,043,798</b>	<b>468,059</b>	<b>0</b>	<b>4,511,857</b>
<b>Total General Fixed Assets</b>	<b>25,330,489</b>	<b>1,299,150</b>	<b>65,075</b>	<b>26,564,564</b>
<b>Less Accumulated Depreciation</b>	<b>(7,699,537)</b>	<b>(1,390,437)</b>	<b>(65,075)</b>	<b>(9,024,899)</b>
<b>Total General Fixed Assets (Net of Accumulated Depreciation) Allocated To Programs</b>	<b>17,630,952</b>	<b>(91,287)</b>	<b>0</b>	<b>17,539,665</b>
<b>Construction In Progress</b>	<b>0</b>	<b>4,772,543</b>	<b>0</b>	<b>4,772,543</b>
<b>Total General Fixed Assets</b>	<b>\$17,630,952</b>	<b>\$4,681,256</b>	<b>\$0</b>	<b>\$22,312,208</b>

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

	Amount
<u>General Fixed Assets:</u>	
Land	\$4,077,520
Land Improvements	3,458,858
Buildings	10,070,335
Furniture and Equipment	5,821,399
Vehicles	3,136,452
Construction in Progress	4,772,543
Total General Fixed Assets	31,337,107
Less Accumulated Depreciation	(9,024,899)
Net General Fixed Assets	<u>\$22,312,208</u>
 <u>Investment in General Fixed Assets:</u>	
General Fund Revenues	\$8,431,638
Special Revenue Fund Revenues:	
Property Tax Revenues	6,359,462
Intergovernmental Revenues	1,067,264
Operating Transfers	1,927,521
Capital Projects Fund Revenues:	
Operating Transfers	3,267,011
General Obligation Bonds	8,938,704
Development Fees	1,345,507
Total Investment in General Fixed Assets	31,337,107
Less Accumulated Depreciation	(9,024,899)
Net Investment in General Fixed Assets	<u>\$22,312,208</u>

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# City of Westerville, Ohio



Statistical  
Section

## CITY OF WESTERVILLE, OHIO

GENERAL FUND EXPENDITURES - BY PROGRAM  
LAST TEN YEARS

Year	Security of Persons and Property	Public Health	Community Development	Basic Utility Services	Transportation	General Government	Capital Outlay	Debt Service (1)	Total
1990	\$3,291,704	\$135,933	\$750,299	\$257,901	\$37,724	\$2,517,515	\$0	\$0	\$6,991,076
1991	3,462,005	149,765	869,686	381,589	198,993	2,614,769	0	0	7,676,807
1992	3,802,220	83,642	967,288	558,135	222,708	2,817,822	0	18,796	8,470,611
1993	4,294,196	58,487	900,235	228,097	548,140	2,953,909	0	14,961	8,998,025
1994	4,955,886	114,046	1,030,825	188,065	251,562	3,449,896	3,805,999	7,103	13,803,382
1995	4,942,434	23,730	959,645	742,695	236,404	3,690,378	0	1,491	10,596,777
1996	4,971,992	18,301	1,059,743	266,707	190,961	4,065,017	0	1,492	10,574,213
1997	5,229,392	25,371	1,380,460	491,403	790	6,737,386	0	1,492	13,866,294
1998	6,070,427	28,278	1,459,063	268,518	4,732	5,114,518	0	1,492	12,947,028
1999	5,955,513	66,685	1,945,609	175,710	0	5,064,590	0	1,492	13,209,599

Sources: City of Westerville, Department of Finance.

(1) In years prior to 1992, Debt Service was included in General Government

## CITY OF WESTERVILLE, OHIO

GENERAL FUND REVENUES - BY SOURCE  
LAST TEN YEARS

Year	Taxes (1)	Municipal Income Tax	Inter- Governmental	Charges For Services	Fees, Licenses and Permits	Fines and Forfeitures	Interest	Net Increase/ (Decrease) in Fair Value of Investments (2)	Miscellaneous	Total
1990	\$1,371,410	\$5,885,114	\$1,039,920	\$685,811	\$191,816	\$200,300	\$3,049,691	\$0	\$197,451	\$12,621,513
1991	1,353,947	6,536,960	1,669,373	661,239	154,400	178,520	3,309,262	0	203,584	14,067,285
1992	1,451,373	7,176,491	1,636,458	640,967	193,814	212,161	3,067,796	0	202,916	14,581,976
1993	1,539,391	7,743,921	1,625,938	647,813	467,947	236,249	2,962,912	0	64,727	15,288,898
1994	1,712,802	8,483,784	1,746,525	816,445	476,129	321,887	2,714,497	0	48,435	16,320,504
1995	1,780,121	9,253,013	2,227,080	924,158	303,148	320,631	3,560,986	0	28,086	18,397,223
1996	1,874,574	10,336,759	2,033,633	922,895	254,342	337,401	4,313,332	0	41,289	20,114,225
1997	2,115,086	10,842,532	2,432,084	936,471	238,731	303,388	3,983,264	0	129,494	20,981,050
1998	2,086,507	11,768,223	2,763,793	961,428	235,438	300,999	3,934,379	733,458	390,892	23,175,117
1999	2,083,756	12,407,839	3,236,064	1,266,644	368,300	317,744	3,661,602	(1,479,462)	45,054	21,907,541

Source: City of Westerville, Department of Finance.

(1) Includes real estate, personal property and local hotel taxes.

(Beginning in 1991 local hotel tax revenues were reported in the Hotel Tax special revenue fund.)

(2) Net change in fair value of investments was not reported before the implementation of GASB 31 in 1998.

## CITY OF WESTERVILLE, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN YEARS

Collection Year	Total Current Tax Levy (1)	Current Tax Collections (1)	Percent of Levy Collected (1)	Delinquent Tax Collections (1)	Tax Collected Delaware County (2)	Total Tax Collections	Percentage of Total Tax Collections to Tax Levy (3)	Outstanding Delinquent Taxes (4)	Percentage of Delinquent Taxes to Tax Levy (3)
1990	\$4,263,496	\$4,100,986	96.19%	\$126,288	\$213,856	\$4,441,130	99.15%	\$162,577	3.81%
1991	4,450,935	4,378,818	98.38%	116,576	295,500	4,790,894	101.00%	187,743	4.22%
1992	4,676,377	4,637,439	99.17%	106,946	393,572	5,137,957	101.45%	161,102	3.45%
1993	4,936,022	4,826,710	97.79%	121,565	454,079	5,402,354	100.25%	158,532	3.21%
1994	5,030,922	4,918,212	97.96%	122,328	638,090	5,678,630	100.19%	157,750	3.14%
1995	5,348,691	5,252,242	98.20%	118,089	730,965	6,101,296	100.40%	156,312	2.92%
1996	6,277,593	6,120,217	97.49%	200,837	1,037,980	7,359,034	100.69%	305,025	4.86%
1997	6,650,380	6,520,066	98.04%	203,705	1,232,121	7,955,892	101.10%	257,347	3.87%
1998	6,421,364	6,295,786	98.04%	119,029	1,385,451	7,800,266	99.90%	259,456	4.04%
1999	6,502,629	6,299,611	96.88%	139,307	1,448,097	7,887,015	99.02%	285,849	4.40%

(1) Source: Franklin County Auditor's Office.

Total Current Tax Levy includes rollback and homestead exemptions.

(2) Source: Settlement Sheet - Delaware County Auditor's Office.

(3) Comparison of Franklin County only.

(4) Includes current and prior years' delinquencies - Franklin County only.

## CITY OF WESTERVILLE, OHIO

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$1,000 OF ASSESSED VALUATION)  
LAST TEN YEARS

Collection Year	City Inside Ten Mill Limitation			Outside Ten Mill Limitation				Total City	Franklin County	City Schools	Total
	General Fund	Debt Retirement		General Charter	Debt Retirement	Fire Operating					
1990	\$2.46	\$0.19		\$0.60	\$1.34	\$8.40		\$12.99	\$10.82	\$54.28	\$78.09
1991	2.51	0.14		0.60	1.09	8.40		12.74	10.54	53.09	76.37
1992	2.50	0.15		0.60	1.03	8.40		12.68	12.42	61.69	86.79
1993	2.50	0.15		0.60	1.03	8.40		12.68	14.87	61.15	88.70
1994	2.50	0.15		0.60	0.80	8.40		12.45	14.57	61.15	88.17
1995	2.50	0.15		0.60	0.73	8.40		12.38	14.57	60.82	87.77
1996	2.50	0.15		0.60	0.69	10.50		14.44	14.82	61.03	90.29
1997	2.50	0.15		0.60	0.62	10.85		14.72	15.12	61.31	91.15
1998	2.50	0.15		0.60	0.59	10.85		14.69	15.22	61.32	91.23
1999	2.55	0.10		0.60	0.55	10.85		14.65	17.54	61.15	93.34

Source: Franklin County Auditor's Office.

## CITY OF WESTERVILLE, OHIO

ASSESSED VALUATION AND ESTIMATED TRUE VALUES  
OF TAXABLE PROPERTY  
LAST TEN YEARS

Collection Year	Real Property	Public Utility Real and Personal	General Personal Property	Total	Estimated True Values (1)
1990	\$344,769,990	\$12,339,460	\$32,683,143	\$389,792,593	\$1,110,097,067
1991	361,761,750	13,658,750	40,729,063	416,149,563	1,192,724,689
1992	429,523,590	14,158,550	42,697,541	486,379,681	1,401,438,559
1993	452,998,820	18,411,050	41,317,851	512,727,721	1,474,118,802
1994	467,749,300	20,634,990	50,137,178	538,521,468	1,560,424,136
1995	543,767,890	25,826,110	69,172,503	638,766,503	1,859,660,407
1996	566,273,200	25,250,700	68,273,643	659,797,543	1,919,711,978
1997	613,734,270	25,924,830	69,974,828	709,633,928	2,062,885,832
1998	630,808,440	22,504,370	62,219,839	715,532,649	2,076,762,332
1999	645,665,490	23,198,260	66,114,875	734,978,625	2,135,579,702

Source: Franklin County Auditor's Office and Delaware County Auditor's Office.

(1) For 1993 and thereafter, real property assessments are 35% of true value,  
public utility personal property is 88% of true value and  
general personal property is 25% of true value

Table 6

**CITY OF WESTERVILLE, OHIO****SPECIAL ASSESSMENT COLLECTIONS  
LAST TEN YEARS**

<u>Collection Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>	<u>Total Outstanding Delinquent</u>
1990	\$103,125	\$92,414	89.61%	\$21,122
1991	85,084	87,528	102.87%	18,678
1992	85,659	85,270	99.55%	19,067
1993	82,797	84,891	102.53%	16,973
1994	80,798	96,861	119.88%	910
1995	76,744	76,813	100.09%	841
1996	76,744	76,744	100.00%	841
1997	76,744	77,348	100.79%	237
1998	76,961	77,597	100.83%	207
1999	77,368	76,395	98.74%	973

Source: Franklin County Auditor's Office.

## CITY OF WESTERVILLE, OHIO

 RATIO OF NET GENERAL BONDED DEBT  
 TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
 LAST TEN YEARS

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Valuation	Net Bonded Debt Per Capita
1990	30,269	\$389,792,593	\$4,665,000	\$124,911	\$4,540,089	1.16%	\$150
1991	31,270	416,149,563	4,370,000	111,806	4,258,194	1.02%	136.18
1992	32,100	486,379,681	4,075,000	117,813	3,957,187	0.81%	123.28
1993	32,997	512,727,721	3,780,000	133,574	3,646,426	0.71%	110.51
1994	33,823	538,521,468	3,485,000	158,110	3,326,890	0.62%	98.36
1995	34,074	638,766,503	3,190,000	181,331	3,008,669	0.47%	88.30
1996	34,412	659,797,543	2,895,000	107,521	2,787,479	0.42%	81.00
1997	34,883	709,633,928	2,600,000	54,563	2,545,437	0.36%	72.97
1998	34,948	715,532,649	32,190,000	173,256	32,016,744	4.47%	916.13
1999	35,926	734,978,625	30,967,500	959	30,966,541	4.21%	861.95

Sources: City of Westerville, Department of Finance.  
 Franklin County Auditor's Office.

(1) Includes only General Obligation Bonded Debt payable from property taxes.

## CITY OF WESTERVILLE, OHIO

LEGAL DEBT MARGIN  
December 31, 1999

Total Assessed Valuation		\$734,978,625
Overall debt Limitation - 10 1/2% of Assessed Valuation		77,172,756
Gross Indebtedness	\$41,214,000	
Less Principal Amount of Exempt Securities:		
A. Bond Issued in Anticipation of the Levy or Collection of Special Assessments	\$114,000	
B. General Obligation Bonds that are Payable from Sources Other Than Tax Revenues	10,132,500	
C. Monies Available in General Bond Retirement Debt Service Fund	959	
Total Amount of Exempt Securities and Money in Debt Service Fund	10,247,459	
Total Amount of Voted and Unvoted Debt Subject to 10 1/2% Limitation		30,966,541
Legal Debt Margin Within 10 1/2% Limitation		\$46,206,215
Unvoted Debt Limitation - 5.5% of Assessed Valuation		\$40,423,824
Gross Indebtedness	\$41,214,000	
Less Principal Amount of Exempt Securities:		
A. Bond Issued in Anticipation of the Levy or Collection of Special Assessments	\$114,000	
B. General Obligation Bonds that are Payable from Sources Other Than Tax Revenues	10,132,500	
C. Monies Available in General Bond Retirement Debt Service Fund	959	
Total Amount of Exempt Securities and Money in Debt Service Fund	10,247,459	
Total Amount of Unvoted Debt Within 5 1/2% Limitation		30,966,541
Legal Debt Margin Within 5 1/2% Limitation		\$9,457,283

Table 9

## CITY OF WESTERVILLE, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
December 31, 1999

<u>Taxing District</u>	<u>General Tax Supported Debt (1)</u>	<u>Overlapping</u>	<u>Amount Applicable to the City of Westerville</u>
City of Westerville	\$30,966,541	100.00%	\$30,966,541
Westerville City Schools	43,049,855	47.93%	20,633,796
Franklin County	175,903,975	3.90%	6,860,255
Total			<u>\$58,460,592</u>

Sources: Franklin County Auditor's Office  
Deleware County Auditor's Office  
Ohio Municipal Advisory Council

(1) Net debt outstanding for the City of Westerville equals the amount of general obligation bonds outstanding minus:  
(a) general obligation bonds issued for water utility purposes which are payable from Water Fund revenues, and  
(b) debt service fund balance available to pay non-special assessment general obligation debt.

Table 10

**CITY OF WESTERVILLE, OHIO**

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED  
DEBT TO TOTAL GENERAL FUND EXPENDITURES  
LAST TEN YEARS**

<u>Year</u>	<u>Principal (1)</u>	<u>Interest and Fiscal Charges</u>	<u>Debt Service on General Obligation Bonded Debt</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Fund Expenditures</u>
1990	\$302,641	\$351,495	\$654,136	\$6,991,076	9.36%
1991	298,330	330,235	628,565	7,676,807	8.19%
1992	295,000	309,288	604,288	8,470,611	7.13%
1993	295,000	288,531	583,531	8,998,025	6.49%
1994	295,000	267,775	562,775	13,803,382	4.08%
1995	295,000	247,019	542,019	10,596,777	5.11%
1996	295,000	226,263	521,263	10,574,213	4.93%
1997	295,000	205,506	500,506	13,866,294	3.61%
1998	300,000	184,750	484,750	12,947,028	3.74%
1999	1,222,500	1,375,657	2,598,157	13,209,599	19.67%

Source: City of Westerville, Department of Finance.

(1) Includes only General Obligation bonded debt being paid from property taxes.

## CITY OF WESTERVILLE, OHIO

DEMOGRAPHIC STATISTICS  
LAST TEN YEARS

Year	Population (1)	Franklin County (2)		Unemployment Rates (3)		
		Per Capita Income	Median Age	Franklin County	Ohio	United States
1990	30,269	\$19,652	30.8	3.7%	5.7%	5.5%
1991	31,270	20,458	31.1	4.0%	6.4%	6.7%
1992	32,100	21,555	31.3	4.8%	7.2%	7.4%
1993	32,997	22,476	31.6	4.6%	6.5%	6.8%
1994	33,823	23,787	31.9	3.9%	5.5%	6.1%
1995	34,074	25,193	32.1	3.3%	4.8%	5.6%
1996	34,412	26,347	32.3	3.1%	4.9%	5.4%
1997	34,883	27,169	32.6	2.7%	4.6%	4.9%
1998	34,948	28,166	32.8	2.5%	4.3%	4.5%
1999	35,926	29,321	32.8	2.1%	4.0%	4.1%

(1) Mid-Ohio Regional Planning Commission and Westerville Planning Department.

(2) Woods and Poole Economics, Inc. Washington, D.C.

Historical data 1990-1995 derived from the U.S. Department of Commerce, Bureau of Economic Analysis for per capita income and U.S. Department of Commerce, Bureau of Census for median age data.

All data 1996-1999 projected by Woods &amp; Poole

(3) Ohio Bureau of Employment Services, Division of Labor Force Research and Statistics.

## CITY OF WESTERVILLE, OHIO

CONSTRUCTION DATA AND  
FINANCIAL INSTITUTION DEPOSITS  
LAST TEN YEARS

Year	Total Permits Issued	Single Family Homes	Total Valuation Single Family Homes (1), (2)	2, 3 and Multi-Family Permits	Total Valuation 2, 3 and Multi- Family Units (1)	Total Valuation Industrial and Commercial Including Additions and Alterations	Total Valuation All Types (1)	Bank Deposits (in thousands)
1990	213	213	\$27,791,823	0	\$0	\$21,329,386	\$49,121,209	\$17,619,000
1991	236	236	31,217,970	0	0	15,208,802	46,426,772	18,567,000
1992	314	277	36,415,404	37	963,000	16,020,938	53,399,342	17,698,307
1993	342	277	37,787,953	65	3,577,342	11,736,738	53,102,033	18,074,036
1994	255	216	32,287,115	37	6,319,116	6,831,506	45,537,737	19,048,525
1995	179	179	23,027,392	0	0	31,194,982	54,222,374	20,232,242
1996	178	162	21,220,059	16	1,000,000	22,814,814	45,034,873	20,786,114
1997	114	111	15,649,154	3	750,000	14,353,179	30,752,333	40,835,093
1998	97	86	12,583,134	11	1,928,000	47,754,907	62,266,041	39,976,199
1999	178	140	20,039,804	38	13,430,000	44,791,935	78,261,739	40,785,421

Sources: State of Ohio, Department of Commerce (Banking Division).  
City of Westerville, Department of Finance.

(1) Constitutes the construction cost only (no lot price or profit included).

(2) Does not include alterations or additions.

## CITY OF WESTERVILLE, OHIO

## PRINCIPAL TAXPAYERS

December 31, 1999

Taxpayer	1999 Assessed Valuation	Percentage of Total Assessed Valuation
<b>Public Utilities:</b>		
1. Ohio Bell Telephone Co.	\$8,320,980	1.13%
2. Nextel West Corporation	4,224,910	0.57%
3. Columbia Gas of Ohio, Inc.	4,132,530	0.56%
<b>Real Estate:</b>		
1. Banc One Management Corporation	18,788,700	2.56%
2. Partners at Brooksedge	11,171,200	1.52%
3. Richard J. Solove and John J. Chester	2,869,270	0.39%
4. Brooksedge LLC	2,624,980	0.36%
5. Health Care & Retirement Corp. of America	2,585,270	0.35%
6. John W. Messmore TR	2,485,000	0.34%
7. Spectrum Equities LLC	2,187,490	0.30%
8. Westerville Square, Inc.	1,986,350	0.27%
9. Donald R. Kenney TR	1,884,530	0.26%
10. Kinco Westerville 178 Inc.	1,695,050	0.23%
<b>Tangible Personal Property:</b>		
1. IBM Credit Corporation	12,914,890	1.76%
2. Banc One Corporation	10,321,530	1.40%
3. West-Camp Press, Inc.	1,642,390	0.22%
4. Time Warner Entertainment Co. LP	1,451,250	0.20%
5. Mettler Toledo, Inc.	1,422,800	0.19%
6. Cutler-Hammer IDT, Inc.	1,411,200	0.19%
7. Roush Equipment Company, Inc.	1,252,840	0.17%
8. McGraw Hill Companies, Inc.	1,075,600	0.15%
9. Exel Logistics, Inc.	904,300	0.12%
10. Robin Enterprises Company	876,540	0.12%
All Others	636,749,025	86.64%
Total Assessed Valuation	\$734,978,625	100.00%

Table 14

**CITY OF WESTERVILLE****MISCELLANEOUS STATISTICS**  
December 31, 1999

Date of Incorporation	1858
Form of Government	Council - City Manager
Date of Charter Adoption	May 5, 1964
Area	12.53 Square Miles
Miles of Streets	164
<b>Fire Protection:</b>	
Number of Stations	3
Number of Firemen and Officers (Exclusive of Part-time Firemen)	62
<b>Police Protection:</b>	
Number of Stations	1
Number of Policemen and Officers	54
<b>Municipal Water Department:</b>	
Number of Accounts	11,781
Average Daily Billing Collection	3,589,208 gallons
Miles of Water Mains	164
<b>Municipal Electric Department:</b>	
Number of Accounts	14,109
Average Daily Billing Collection	1,069,665 KWHRS
<b>Sewers:</b>	
Sanitary Sewers	140 Miles
Storm Sewers	110 Miles
<b>Recreation and Culture:</b>	
Number of Parks	26 with 350 acres
Swimming Pools	1 complex with 7 pools
Full Time Employees	304



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

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**CITY OF WESTERVILLE**

**FRANKLIN 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 13, 2000**