



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

---

**STATE OF OHIO**



**CITY OF CANTON  
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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

City of Canton  
Stark County  
P.O. Box 20230  
Canton, Ohio 44701-0230

To the City Council:

We have audited the general purpose financial statements of the City of Canton, Stark County, Ohio, (the City) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 26, 2000, which included an emphasis of a matter related to corrections of errors and omissions in the Enterprise Fund, General Long-Term Obligations Account Group and the General Fixed Assets Account Group. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-21276-001.

We also noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated June 26, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings as item 1999-21276-002.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness.

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

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

**Jim Petro**  
Auditor of State

June 26, 2000



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

City of Canton  
Stark County  
P.O. Box 20230  
Canton, Ohio 44701-0230

To the City Council:

**Compliance**

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

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

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

**Internal Control Over Compliance**

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

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

However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 26, 2000.

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

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 1999, and have issued our report thereon dated June 26, 2000, which included an emphasis of matter related to corrections of errors and omissions in the Enterprise Fund, General Long-Term Obligations Account Group and the General Fixed Assets Account Group. 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 accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of 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.

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



**Jim Petro**  
Auditor of State

June 26, 2000

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

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Grant Year	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
(Direct)					
Community Development Block Grants/ Entitlement Grants		97 98	14.218	\$4,138,265 <u>2,270,115</u> 6,408,380	\$4,439,661 <u>2,270,115</u> 6,709,776
Emergency Shelter Grants Program			14.231	138,954	138,954
HOME Investment Partnerships Program			14.239	<u>324,648</u>	<u>325,275</u>
Total U.S. Department of Housing and Urban Development				<u>6,871,982</u>	<u>7,174,005</u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>					
(Direct)					
Job Training Partnership Act			17.250	<u>23,451</u>	<u>22,307</u>
<b><u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u></b>					
(Passed through the State of Ohio Environmental Protection Agency)					
Air Pollution Control Program Support			66.001	<u>192,575</u>	<u>111,474</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
(Direct)					
Local Law Enforcement Block Grants Program			16.592	198,971	20,972
Public Safety Partnership and Community Policing Grants			16.710	<u>0</u>	<u>4,390</u>
Total U.S. Department of Justice				198,971	25,362
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
(Passed through State of Ohio Department of Health)					
Preventative Health Services - Sexually Transmitted Diseases	132-F		93.977	27,000	18,000
Preventative Health and Health Services Block Grant	132-H		93.991	68,997	64,567
HIV Care Formula Grants	132-U		93.917	14,766	11,948
Immunization Grants	132-O		93.268	100,770	96,950
Maternal and Child Health Services Block Grant	132-T		93.994	<u>33,519</u>	<u>28,000</u>
Total U.S. Department of Health and Human Services				245,052	219,465
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
(Passed through State of Ohio Department of Health)					
Summer Food Service Program for Children	BY92-11		10.559	59,599	41,732
Special Supplemental Nutrition Program	76-2-01-F-CL-389		10.557	<u>718,055</u>	<u>746,134</u>
Total U.S. Department of Agriculture				777,654	787,866
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>					
(Passed through the State of Ohio Department of Transportation)					
Alcohol Traffic Safety and Drunk Driving Prevention	76002CTO		20.601	22,987	22,987
State and Community Highway Safety	864		20.600	<u>39,129</u>	<u>39,129</u>
Total U.S. Department of Transportation				<u>62,116</u>	<u>62,116</u>
<b>Total</b>				<b><u>\$8,371,801</u></b>	<b><u>\$8,402,595</u></b>

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

**CITY OF CANTON  
STARK COUNTY**

Notes to the Schedule of Receipts and Expenditures of Federal Awards  
For the Year Ended December 31, 1999

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The Schedule of Receipts and Expenditures of Federal Awards is a summary of the activity of the City's federal award programs. Except for the Job Training Partnership Grant CFDA 17.250, which is accounted for on the accrual basis, the Schedule has been prepared on the cash basis of accounting.

**NOTE B - HUD 108 GUARANTEED LOAN**

During 1995, the City entered into an agreement with the U. S. Department of Housing and Urban Development (HUD) for a section 108 guaranteed loan for the construction of the Cornerstone Parking Deck. HUD attached three conditions to be met for funding approval. The first condition provided that the City submit a note of other obligation for inspection and guarantee by HUD before August 31, 1995. The second condition provided that the City submit a repayment schedule for the guaranteed loan and the third condition provided the City furnish additional security for the loan. All three conditions were met by the City in 1995. The amount outstanding for the HUD 108 Guaranteed Loan as of December 31, 1999, was \$3,325,000.

CITY OF CANTON  
STARK COUNTY  
DECEMBER 31, 1999

SCHEDULE OF FINDINGS  
OMB CIRCULAR A -133 § .505

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

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

**Noncompliance**

<b>Finding Number</b>	<b>1999-21276-001</b>
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**Ohio Revised Code § 5705.41 (B)** provides that no subdivision or taxing unit shall make any expenditure of money unless it has been properly appropriated.

City Council did not formally adopt annual appropriations for certain Special revenue state/federal grant funds, Internal Service Worker's Compensation Retro Fund and the Enterprise Private Waterworks Extension Fund until December 20, 1999. As a result, expenditures made prior to December 20, 1999, exceeded appropriations.

City Council should include and adopt appropriations for the aforementioned funds on or about the first of each year in their Annual Appropriation Measure. This will ensure all funds appropriations are legally adopted by City Council.

**Reportable Condition**

<b>Finding Number</b>	<b>1999-21276-002</b>
-----------------------	-----------------------

**Fixed Assets**

During the testing of fixed assets, the following items were noted:

- Of the 20 assets tested, we were unable to locate a Bolens tractor (No. 02261-6313) and a Data Set Printer (No. 012503) valued at \$3,737 and \$29,606, respectively. However, these assets were not recorded as current year deletions. In addition, a pumper truck (No. 021890-0540) valued at \$49,687 was auctioned on August 28, 1998, but was not recorded as a deletion in 1998. As a result, fixed assets were initially overstated.
- Of the 8 deletions tested, a 1989 Chevy Caprice (No. 21755-0401) and a 1978 Chevy Mack Dump Truck (No. 22077-2235) valued at \$13,409 and \$39,100, respectively were auctioned on June 26, 1999, and a 1989 Chevy Caprice 4 door (No. 21754-2708) valued at \$13,409 was auctioned on November 13, 1999. However, these assets were not recorded as current year deletions and removed from the fixed assets listing. As a result, fixed assets were initially overstated.
- Of the 39 assets tested for completeness, the following purchases qualified as fixed asset additions but were excluded from the current year addition listing: three library carrels (\$4,896); a forklift (\$16,678); a Chevy 3/4 Ton Truck (\$23,749); a Canon Document Feeder (\$1,050); a 6x8 Crossing System for Shoring Excavation (\$14,956); a 9,000 lbs 2 post lift (\$4,920); and a Dell Computer monitor (\$1,243). As a result fixed assets were initially understated.
- The City Auditor did not maintain a comprehensive, detailed fixed asset listing that summarized fixed assets by department and asset category. As a result, there is a lack of accountability and monitoring by the City Auditor's Office over the purchase, sale and movement of fixed assets within the City.

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

**Reportable Condition (Continued)**

The City should perform the following:

- Establish a fixed asset policy manual which documents how the City will identify, track, and remove current year deletions from the fixed assets listing. This will help ensure fixed assets are not overstated.
- More closely review capital outlay expenditure line items for potential fixed asset additions. Copies of the purchase order and invoices should be made during the initial review to assist at year-end in the compilation of fixed assets. This will help ensure fixed assets are not understated.
- While the City is in the process of implementing a centralized, comprehensive fixed asset inventory system, the City should ensure the implementation is completed. This will enable the City to properly account for and monitor the purchase, sale and movement of fixed assets within the City.

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

None

★  
**Comprehensive  
Annual**  
★ **Financial Report**

For The Year Ended December 31,

**1999**



City of  
**Canton, Ohio**

# **City of Canton, Ohio**

## **Comprehensive Annual**

### **Financial Report**

For the Year Ended December 31, 1999

Kim R. Perez  
*City Auditor*

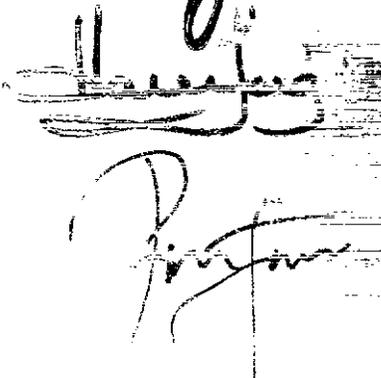
Prepared by the City Auditor's Office



ALCOHOLIC



*Heris to the Best*



# Introductory

**City of Canton, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
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**KIM R. PEREZ**  
**CANTON CITY AUDITOR**

City Hall, Canton, Ohio 44702  
Phone: (330) 489-3226

June 26, 2000

To the Council and the Citizens of the City of Canton:

The Comprehensive Annual Financial Report (CAFR) of the City of Canton for the year ended December 31, 1999, is hereby submitted. This letter and the following report represent the City's continuing commitment to excellence in financial reporting. The purpose of this letter is to acquaint the reader with the CAFR. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the City's financial position and results of operations of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The CAFR is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, a list of City officials, the City's organizational chart and the Certificate of Achievement. The financial section includes the Report of Independent Accountants, the general purpose financial statements and relevant supplemental financial statements and schedules for 1999. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

***City Organization and Background*** The City is located in (and is the County seat of) Stark County in northeastern Ohio, approximately 58 miles southeast of Cleveland, 23 miles south of Akron, and 94 miles west of Pittsburgh, Pennsylvania. It was incorporated as a village in 1828, and became a city in 1854.

The City's 1990 population of 84,161 placed it as the largest city in the County and ninth largest in the State.

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

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

The Mayor appoints the directors of City departments other than the Income Tax Department. The major officials appointed by the Mayor are the Directors of Public Service, Public Safety, Management and Budget, the Fire Chief, the Police Chief and the City Engineer. The Mayor also appoints members to a number of boards and commissions, and appoints and removes, in accordance with civil service requirements, all appointed officers and employees, except Council officers and employees. The City Treasurer appoints the Director of Income Tax who serves at his pleasure.

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

All appointed and elected officials, except the members of Council, serve full-time.

**City Services** The City provides police protection, fire fighting and prevention, street maintenance and repairs, building inspection, parks and recreation, water, sewer and sanitation.

## **REPORTING ENTITY**

The City has reviewed its reporting entity definition in order to insure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In defining the City for financial reporting purposes, management has identified all agencies, departments and organizations making up the City of Canton (the primary government) and its potential component units. The City has no component units for 1999.

Canton City School District has not been included in the accompanying financial statements. The board is not appointed by the City, nor is it fiscally dependent on the City.

The City is associated with the Stark Council of Governments, the Stark Area Regional Transit Authority and the Stark County Regional Planning Commission as jointly governed organizations, Canton Tomorrow, Inc. and Downtown Canton Special Improvement District as joint ventures and the Joint Recreation District, a related organization.

## **ECONOMIC CONDITION AND OUTLOOK**

Six commercial banks and savings and loan associations are located in the City. One daily newspaper and one weekly newspaper serve the City. The City is within the broadcast area of eight television stations and 30 AM and FM radio stations. Seventy-one channel cable TV service is provided by Warner Cable Service.

The Canton City School District has embarked on a \$176 million Design for the Future program. Under this five to seven-year program, the School District will replace nine elementary schools and one middle school, provide major additions and renovations to McKinley High School and renovate every other school in the School District. Approximately three-quarters of the entire program costs will be funded by more than \$129 million of direct State aid, with the remainder funded by approximately \$46.7 million of voter-approved debt and additional funds. In conjunction with the program, School District officials have announced the development of a \$35 million Timken Regional Campus. The Campus will encompass a 10-block area and be completed in three to five years. The Timken Foundation has provided a \$10 million grant for the project. The Campus will offer Stark State College of Technology courses, an Automotive and Manufacturing Academy and the Timken Academic and Fine Performing Arts Academy. The City expects these major public works to improve dramatically the condition of the School District's facilities while providing major employment opportunities in the region for the next five to seven years.

Malone College, a private four-year college, is located in the City. Mount Union College and Walsh University, private four-year schools, Stark State College of Technology, a public two-year school, and a branch of Kent State University and Ashland University also are located in the County. Within commuting distance are several public and private two-year and four-year colleges and universities, including Kent State University in Kent and a branch of Kent State University in Tuscarawas County, Cleveland State University, Cuyahoga Community College, John Carroll University, Baldwin-Wallace College and Case Western Reserve University in the Cleveland metropolitan area, the University of Akron in Akron, the College of Wooster in Wooster, Hiram College in Hiram, Youngstown State University in Youngstown, and Lake Erie College and Lakeland Community College in Lake County.

The City is served by two acute care hospitals located in the City: Aultman Hospital (682 beds) and Mercy Medical Center (523 beds), and three additional acute care hospitals located in the County: Doctors Hospital of Stark County (183 beds), Alliance Community Hospital (166 beds) and Massillon Community Hospital (268 beds). Massillon Psychiatric Center, a 157-bed public adult psychiatric hospital operated by the State, is also located in the County.

The Canton Park System maintains 59 parks and covers approximately 700 acres. The City's cultural assets include the Canton Art Institute, the Symphony Orchestra Association, the Canton Civic Opera Association and the Players Guild, all of which are housed in the Cultural Center (Center) for the Arts and host a variety of exhibits, musical and dramatic performances and other cultural events each year. The Center, a gift of the Timken Foundation, is a building complex located on 8-1/2 acres in the center of the City, which cost \$13,000,000 to build in 1971. Adjacent to the Center is the City-owned auditorium, an air conditioned arena-type facility with a seating capacity of 6,000. The Cultural Center and the auditorium accommodate conventions. The City's greater metropolitan area has approximately 37 hotels and motels with over 1,950 rooms.

The City is also the home of the National Professional Football Hall of Fame, which attracts more than 200,000 visitors annually. A \$9.2 million renovation and expansion of the facility was completed in September 1995, increasing the size of the facility from 51,000 square feet to 83,000 square feet and adding state-of-the-art video and theatre facilities. In addition, the City constructed and owns the 5,700-seat Thurman Munson Memorial Stadium which is the home of the Canton Crocodiles, a Frontier League professional baseball team.

The City is an industrial rail center served by the Norfolk & Southern Railway Company, Conrail, the Wheeling and Lake Erie Railway Company and CSX. 147 motor freight truck lines and local cartage haulers serve the Canton Massillon MSA. Rail passenger service is available through the Cities of Akron and Alliance by Amtrak. Greyhound and other independent bus lines provide passenger transportation.

The Stark Area Regional Transit Authority (SARTA), a separate political subdivision, provides daily public transportation in and around the City. County electors approved an increase in the County sales tax of .25 percent for a period of five years at the May 1997 primary election for the benefit of the SARTA. The approval of the sales tax increase is expected to enable the SARTA to expand service throughout the County and to increase the frequency of service. Historically, SARTA service was limited to daily public transportation in the City and to the Belden Village Mall in Jackson Township and provision of service on a contractual basis to the Canton City School District and certain surrounding cities and villages. In addition to the sales tax, SARTA operations are supported in part from payments for contract services and State and federal operating grants.

Interstate 77 (north-south) and two U.S. highways (U.S. 30 and 62) serve the City. The City also is served by four state routes (S.R. 800, 43, 153 and 687).

The Akron-Canton Regional Airport, a cooperative effort of Stark County and Summit County (in and for which the City does not have any financial interest or legal obligations), has an operational area of 2,700 acres, most of which is located in Summit County, directly north of and adjacent to Stark County, on Interstate 77. The Airport is served by seven commercial airlines and provides passenger and cargo transport facilities. Airport usage has fluctuated from year to year, sometimes significantly, with changes in the airline industry. The number of passengers using the Airport in 1999 was approximately 745,885, an increase of 42 percent from 1996, after having been as high as 779,479 in 1987. In February 1996, Airtran Airways began offering low-cost, nonstop flights from the Airport to Orlando, Florida. Airport officials believe that the addition of the Airtran flights provides sustainable growth in passenger service. The Airport's master plan, which establishes a schedule of financial and construction priorities based on projected demand, provides for \$56.5 million of capital improvements from 1995 to 2015. The Airport has completed more than \$12 million of terminal, runway and taxiway improvements under the master plan. The Airport recently completed a \$1 million renovation and expansion of the terminal area to enlarge waiting areas and provide improved support facilities for business travellers. The Airport achieved its 1999 goal of providing one new

airline and one new destination; the Airport now offers the services of Atlantic Coast Airlines and provides additional service to Washington D.C. The Airport anticipates a five to ten percent growth each year over the next five years.

The City and Stark County Out-of-Poverty Partnership (SCOPP) were recognized on October 6, 1996, by the Secretary of Housing and Urban Development as a new partner in HUD's National Partners in Home Ownership program, making the City and SCOPP partnership one of two national partners in the State. The City also received an award from the Department of Housing and Urban Development for exceptional use of Community Development Block Grant and HOME Funds to assist first-time low and moderate income home buyers. The City has enhanced its housing stock through various other programs, including: Planning Commission approval of three private subdivisions with a total of 252 new residential homes sites; the ABCD, Inc. Low-income Housing Tax Credit Project for 40 single-family homes in 1998 and 35 single-family homes in 1999; the Vienna Woods Low-Income Housing Tax Credit Project which will begin construction in June 2000 for 85 new single-family four bedroom ranch style homes; and construction by Habitat for Humanity of 28 single-family homes in the past year.

Senior citizens have additional housing available in the City as a result of the completion in 1997 of a \$3.9 million addition of 67 units to the formerly 145-unit Mayfield Senior Apartments. Mayfield Senior Center, a 60,000 square foot neighborhood center located near those apartments, was expanded by 5,500 square feet in 1995 at a cost of approximately \$500,000. Canton Community Clinic, a nonprofit health care facility staffed primarily by health professionals who volunteer their services, opened in October 1994. The Clinic provides community outpatient treatment, referral services, and free health care. Approximately 40 medical doctors, dentists and nurses served at the Clinic during 1999. In 1999, the Canton Community Clinic increased their patient service by approximately 25 percent serving over 15,000 patients.

The City has granted the described tax abatements for the following projects (among others) to promote economic development and private capital investment; the Bliss Parking Garage, a four-story, 439-vehicle parking garage, in connection with Dollar Bank which employs 120 locating into the City -- a partial abatement of 95 percent for ten years that began in the 1988 tax collection year, a partial real property tax abatement of 90 percent for the following five years, and an 80 percent abatement for the next five years, for a total of twenty years; United Foundries, Inc. received real and personal property tax incentives at 60 percent for three years and 40 percent for the next three years for a \$3.6 million expansion of its facility and the creation of twelve jobs; S. Slesnick Co., in connection with its \$1.4 million construction of a recycling center and the creation of ten jobs received a 50 percent real property tax abatement for five years; the Danner Press Corporation, in connection with its construction of a warehouse and acquisition of equipment that resulted in the retention of 318 jobs and the creation of 51 jobs -- a real and personal property tax abatement of 75 percent for five years and 50 percent for the next five years, that began in 1993.

In September 1996, Alpha Enterprises Inc. was granted a ten-year tax abatement in connection with a \$2.6 million expansion projected to add 60 full-time and 10 part-time jobs. Real property tax and personal property tax was abated 50 percent for the first five years and 25 percent for the remaining five years.

Millennium I, LLC was granted 75 percent abatement for ten years on real property tax. The total project costs are approximately \$6.8 million. The project is expected to result in the retention of 117 jobs and the creation of 45 jobs. The project is an 80,000 square foot Millennium I Office Building which combines new construction and renovation of an existing structure. The new facility will house the Canton Regional Chamber of Commerce, a law firm, a CPA firm, a bank and a restaurant. The building includes a new connecting skywalk to the Millennium Parking Facility.

Other significant tax abatements granted by the City include a real property tax abatement of 50 percent for ten years granted in 1994 for a portion of the Cornerstone Square development; real and personal property tax abatements of 75 percent for five years and 50 percent for the next five years granted in 1997 in connection with the investment by Galt Alloys, Inc. of \$26.5 million in the Canton Industrial Park; a six-year partial personal property tax abatement granted in 1990 for the Timken Company in connection with the modernization of its Harrison Steel Plant in which the company has invested \$84 million since 1990; and

a ten-year, 50 percent abatement for personal and real property was granted in 1989 to Park Hatchery, Inc. for construction of a hatchery and acquisition of equipment at a cost in excess of \$1.7 million, resulting in the creation of 17 jobs at the hatchery and 175 jobs at the related processing plant.

The City has adopted a formal policy concerning the granting of tax abatement. The minimum investment considered for tax abatement is \$1,000,000. Applications are considered individually and with due regard to the impact on school districts, which are far more dependent than the City on property tax receipts. Abatement is used to encourage investment and growth in the City. The City received its Enterprise Zone Certification from the Ohio Department of Development on November 28, 1994. This designation encompasses the entire City.

## **MAJOR INITIATIVES**

The City in the past year has finalized the annexation of three tracts totalling 29.5 acres. Requests for additional annexations have been submitted for three tracts comprising 458 acres.

A special improvement district was formed in the City's central business area in 1997 by a petition of a majority of the property owners. In March 1997, Canton City Council approved the petition and the district's articles of incorporation and initial services plan. The district has the authority to assess property owners for the cost of public services and improvements that specifically benefit properties in the district.

The Canton Preservation Society, Canton Tomorrow and the Canton Chamber of Commerce selected Royal Estate Management to design, own, build and operate a new office building to be located in the 200 block of Market Avenue North. The three-story, 72,000 square foot office building is estimated to cost \$8.8 million. Construction has started and is to be completed by January 2001.

The City established a Facade Grant Program of \$700,000 through the Canton Preservation Society (CPS) to award facade improvement grants, not to exceed \$50,000 per grant, to businesses in the Downtown Special Improvement District, to improve the exterior of their buildings. There are ten applications in various stages of the process.

The City began construction in August 1998 on the Market Avenue Infrastructure/Street Scaping and Ice Rink Project from Second Street South to Sixth Street North. The project was substantially completed in October 1999. The project includes all new infrastructure and complete street scaping. The street scaping will incorporate brick paving, decorative lighting, planting, fountains, statues and flags. The project also includes the Central Plaza and sidewalk areas. The project cost approximately \$8.3 million. A new ice rink was constructed at a cost of \$750,000 to replace the facility located on Market Avenue. Funding for the project included an Ohio State Infrastructure Bank loan in the amount of \$1.2 million, an Ohio Public Works Commission grant of \$951,480, and City CDBG funds in the amount of \$550,000, and the City's issuance of \$4.6 million of general obligation debt.

The City acquired four separate downtown parcels of land presently utilized as surface parking lots. Three of the parcels will continue to be operated as surface parking lots pending future development. The fourth parcel was utilized to construct a new municipal parking structure with approximately 404 spaces. That structure cost \$5.2 million and is expected to be completed by June 2000. The State of Ohio committed a grant in the amount of \$750,000, an Urban Redevelopment Loan in the amount of \$2 million and a combination grant in the amount of \$400,000 to be utilized with \$970,800 of City CDBG funds and \$1,171,923 of other City funds provided by the issuance of general obligation debt. The City has funded that portion of the project expected to be financed with grant moneys and urban redevelopment loans with general obligation debt pending its receipt of those amounts.

A Community Reinvestment Area (CRA2) was established in September 1999 for the Downtown Special Improvement District which provides 100 percent abatement on the increased value of all qualifying improvements, restoration and construction for the first five years and a 20 percent reduction per year over

the remaining five-year period. The construction must be over \$50,000 for commercial projects and \$5,000 for residential projects.

*The City's Office of Community and Economic Development has participated with various local and federal governmental agencies in programs for the improvement and development of several areas in the City. An Economic Development Loan Program in existence since 1985 has made loans of more than \$6.3 million to 94 businesses in the City, resulting in the creation of more than 940 new jobs and the retention of more than 767 jobs. The City has also participated in various development activities by undertaking land consolidation and clearance, street vacations, street improvements, utility relocations and tax incentive programs.*

The City has provided residential improvement loans in an aggregate amount in excess of \$4.3 million to promote investment in home improvements and has provided home buyers assistance loans (conditional grants) aggregating \$552,500 since 1993. The residential improvement loans have supported private sector investments and loans in excess of \$3.9 million, and the home buyers assistance program has leveraged private sector investment of approximately \$6.1 million. The aggregate repayments from economic development and residential improvement loans averages about \$1.2 million annually. This program provides financial stability for future development programs.

## **FINANCIAL INFORMATION**

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

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance; all are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the City Council.

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

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

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

The City has built internal accounting controls into its financial accounting, budgeting and reporting system to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss resulting from unauthorized use or disposition; and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The internal accounting controls built into the City's system were developed using the concept of reasonable assurance. This concept recognizes that the cost of a control should not exceed the benefits likely to be derived from its implementation, and that the evaluation of costs and benefits should require estimates and judgments by management. We believe that the City's internal accounting controls adequately safeguard the City's assets and provide reasonable assurance of proper recording and reporting of financial transactions.

### GENERAL GOVERNMENTAL REVENUES AND EXPENDITURES

The following summary compares revenues for general governmental functions which include the general, special revenue, debt service and capital projects funds, and includes a discussion of material differences from 1998 to 1999:

Revenues	1998 Amount	1999 Amount	Change	Percent Change
Property and Other Taxes	\$2,422,190	\$2,254,280	(\$167,910)	(6.93) %
Municipal Income Tax	34,900,540	36,724,553	1,824,013	5.23
Charges for Services	9,639,932	7,209,402	(2,430,530)	(25.21)
Licenses, Permits and Fees	1,032,032	869,806	(162,226)	(15.72)
Fines and Forfeitures	689,129	674,756	(14,373)	(2.09)
Intergovernmental	18,889,000	21,224,994	2,335,994	12.37
Interest	2,653,904	3,210,336	556,432	20.97
Contributions and Donations	6,450	57,133	50,683	785.78
Rentals	253,281	147,685	(105,596)	(41.69)
Other	141,770	246,703	104,933	74.02
<b>Total Revenues</b>	<b>\$70,628,228</b>	<b>\$72,619,648</b>	<b>\$1,991,420</b>	<b>2.82 %</b>

Taxes are the largest revenue source in the governmental funds. Taxes include property and City income tax. Property tax revenues include voter-approved levies for the general fund and the police and fire pension special revenue fund. Income tax receipts increased \$1,824,013 or 5.23 percent due to an increase in income tax collections from the growth in commercial and industrial development of the City.

Charges for services decreased \$2,430,530 or 25.21 percent due to decrease in services associated with the management information systems.

Intergovernmental increased \$2,335,994 or 12.37 percent due to increased collections of inheritance taxes and additional grant monies received during 1999.

Interest increased \$556,432 or 20.97 percent due to increased monies available for investment during 1999.

Contributions and donations increased \$50,683 or 785.78 percent due to one time donations received during 1999.

The following summary compares expenditures for general governmental functions which include the general, special revenue, debt service and capital projects funds, and includes a discussion of material differences from 1998 to 1999:

Expenditures	1998 Amount	1999 Amount	Change	Percent Change
<b>Current:</b>				
General Government	\$15,046,758	\$15,400,997	\$354,239	2.35 %
Security of Persons and Property	28,345,165	30,466,841	2,121,676	7.49
Public Health	2,853,878	3,771,963	918,085	32.17
Transportation	4,156,173	3,846,145	(310,028)	(7.46)
Community Environment	4,847,217	5,852,892	1,005,675	20.75
Leisure Time Activities	2,496,990	2,527,589	30,599	1.23
Capital Outlay	6,377,863	19,415,297	13,037,434	204.42
Debt Service	2,726,289	7,576,904	4,850,615	177.92
<b>Total Expenditures</b>	<b>\$66,850,333</b>	<b>\$88,858,628</b>	<b>\$22,008,295</b>	<b>32.92 %</b>

Security of persons and property increased \$2,121,676 or 7.49 percent due to a wage increase and the hiring of additional personnel.

Public health increased \$918,085 or 32.17 percent due to increased grant monies enabling the City to provide additional health services during 1999.

Transportation decreased \$310,028 or 7.46 percent due to lower expenditures for road materials as a result of milder winters.

Community environment increased \$1,005,675 or 20.75 percent due to increased grant money received for community programs, including HOME.

Capital outlay increased \$13,037,434 or 204.42 percent due an increased number of construction projects within the City.

Debt service principal and interest payments increased \$4,850,615 or 177.92 percent due to the Market Avenue Streetscape note that was issued in 1998 and retired in 1999.

**General Fund Balance** The general fund's unreserved and undesignated fund balance of \$4,945,953 at December 31, 1999, represents approximately 10 percent of the 1999 general fund expenditures. This conservative approach to the management of the City's resources allows the City to meet increasing demands for general fund expenditures.

**Financial Highlights - Enterprise Funds** The City's enterprise operations are comprised of water, sewer and refuse funds.

The water fund had a net loss of \$1,402,472 during 1999 and retained earnings of \$3,063,034 at December 31, 1999. The sewer fund had a net income of \$2,510,113 during 1999 and retained earnings of \$13,545,287 at December 31, 1999. The refuse fund has a net loss of \$413,742 during 1999 and retained earnings of \$2,938,824 at December 31, 1999.

**Financial Highlights - Internal Service Funds** The workers' compensation retrospective internal service fund had retained earnings of \$7,823,492 at December 31, 1999. The health insurance internal service fund had retained earnings of \$595,574 at December 31, 1999.

**Financial Highlights - Fiduciary Funds** The Hartford Houtz is the City's only nonexpendable trust fund and the agency funds included in the City's financial statements are Building Escrow, Payroll Withholding, Municipal Court and Other smaller agency funds. The nonexpendable trust fund and agency funds have assets totaling \$150,597 and \$390,696, respectively, at December 31, 1999.

## **DEBT ADMINISTRATION**

The gross indebtedness of the City at the end of 1998 was \$63,788,388. At the end of 1999; the gross indebtedness of the City was \$73,534,480. In 1999, the City issued \$7,155,000 in various purpose bonds, \$4,625,000 in bond anticipation notes and \$1,180,000 in SIB loans. Also during 1999, the City received OWDA proceeds of \$576,329 and \$5,388,711 to fund the discharge line project and the water works system project.

At December 31, 1999, the City had \$443,982 and \$17,875,498 in outstanding OPWC and OWDA loans, respectively. The City also had \$23,690,000 bonds outstanding in the enterprise funds and \$25,720,000 in the general long-term obligations account group for HUD loans and bonds payable. Outstanding notes of \$4,625,000 are reported on the combined balance sheet at December 31, 1999, in the general long-term obligations account group. The City had \$1,180,000 in long-term loans outstanding at December 31, 1999.

The City has maintained its "A+" rating (although they call it A-2, it is the same as the former "A") from Moody's Investors Service, Inc. on general obligation bond issues. The general obligation indebtedness of the City is subject to two statutory debt limitations, referred to as the "direct debt limitation" (Section 133.05 ORC). The total principal amount of voted and unvoted nonexempt net indebtedness of the City may not exceed 10½ percent of its assessed value of real and personal property, and in addition, the net principal amount of unvoted nonexempt debt may not exceed 5½ percent of the same total assessed value. The City's overall legal debt margin was \$63,953,267 and an unvoted debt margin of \$20,753,956 at December 31, 1999.

## **CASH MANAGEMENT**

Cash which is temporarily idle during the year is invested in certificates of deposit, overnight repurchase agreements and interest in STAROhio. The City earned interest revenue of \$3,711,281 on investments and deposits for the year ended December 31, 1999. Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public funds deposited.

## **RISK MANAGEMENT**

The City participates in the Workers' Compensation Retrospective Rating Plan. In the retrospective rating plan, the City assumes a portion of the risk in return for a reduction in current premiums.

The City contracts with Leonard Insurance Services Agency, Inc. for commercial property coverage which has a \$273,306,125 limit and a \$10,000 deductible. The City also contracts with Leonard Insurance Services Agency, Inc. for boiler and machinery coverage which has a \$1,000,000 limit and a \$2,500 deductible. The City contracts with Ohio Municipal League for automobile combined coverage which has a \$5,000,000 limit and a \$100,000 deductible. The City also contracts with the Ohio Municipal League for general liability, including police professional and public officials liability combined coverage provision which has a limit of \$5,000,000 limit and a \$100,000 deductible for bodily injury and property damage, fire damage, employee benefit liability, and personal and advertising.

The City has elected to provide employees' major medical, hospitalization, prescription, dental and vision coverage through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The City purchases stop-loss coverage of \$150,000 in aggregate per employee. The third party administrators, Aultcare and Klais & Company, review all claims which are then paid by the City. The advantages of the self-insurance arrangement include

the City holding the reserves and earning interest on them as well as saving on administrative costs. Control of the plan rests with the City.

## INDEPENDENT AUDIT

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

## AWARDS

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

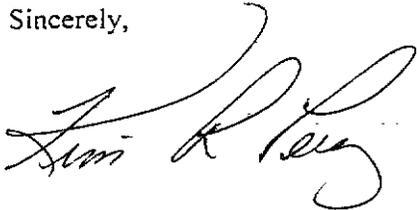
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized financial report, whose contents conform to program standards, as well as satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate is valid for the period of one year. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration.

## ACKNOWLEDGMENTS

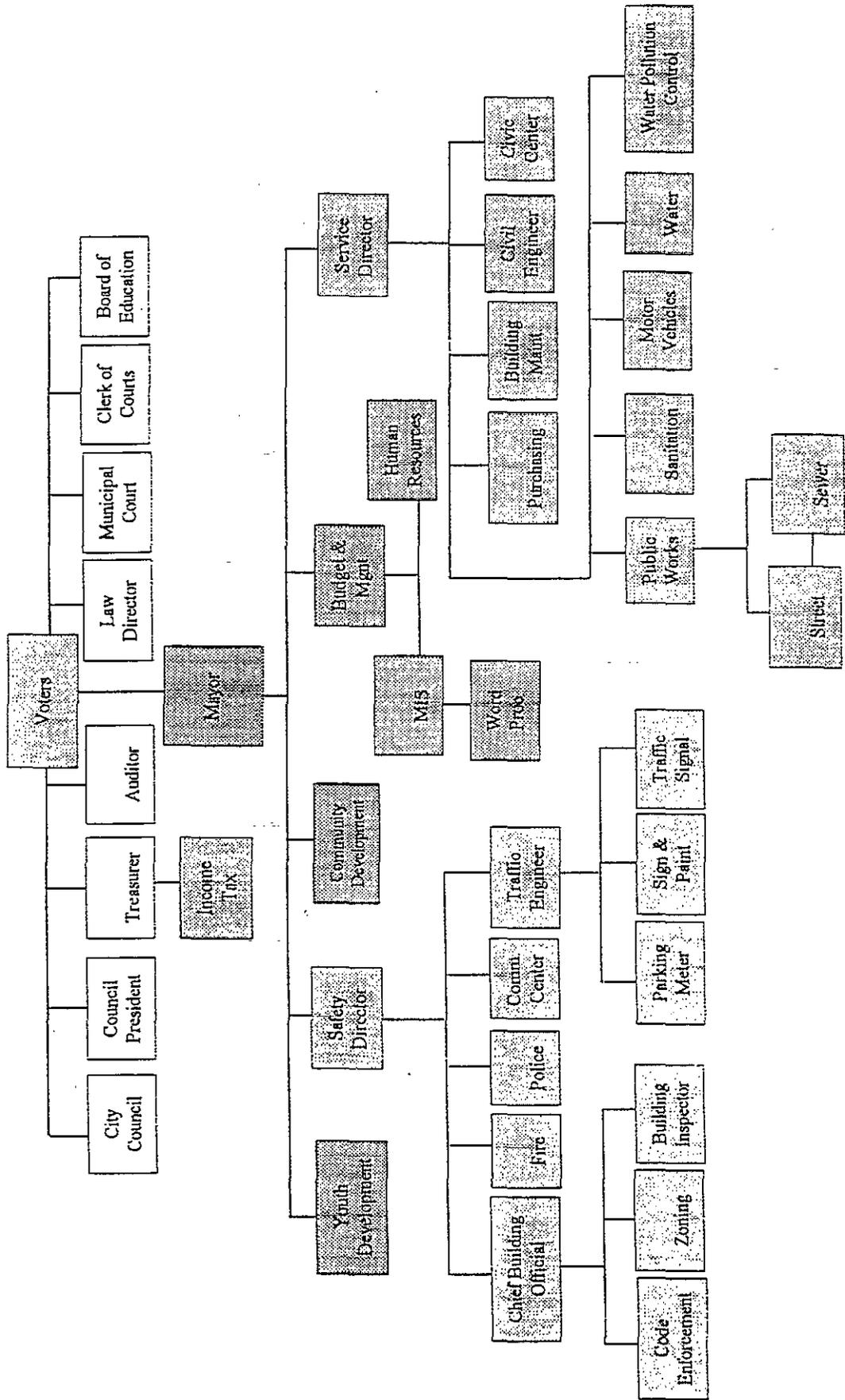
Special recognitions for the preparation of this report is made to the Mayor's Administration and Department Heads, Treasurer's Office, my own Auditor's Office staff and City Council for their continuing support and commitment to responsible fiscal reporting. Special acknowledgment is given to the Law Firm of Squire Sanders & Dempsey and the Local Government Services Division of the Office of the Auditor of State for their continued guidance in the preparation of this report.

Sincerely,



Kim R. Perez  
City Auditor

# CITY OF CANTON ORGANIZATIONAL CHART



**CITY OF CANTON**

***CITY OFFICIALS***

*Mayor*

Richard D. Watkins

*Council Members*

Raymond Denczak, President  
Mary M. Babcock  
Joseph Carbenia  
Donald Casar  
Edward Coleman  
Rosemary Diamond  
David R. Dougherty

Charles Ede  
Richard D. Hart  
Joseph L. Hunter  
Richard Maillonn II  
John Mroczowski  
William Smuckler

*City Auditor*

Kim R. Perez

*City Treasurer*

Robert Schirack

*Law Director*

Thomas Bernabei

*Director of Income Tax*

Marsha Wright

*Director of Public Safety*

Paul Bair

*Director of Public Service*

Michael Miller

*Director of Management and Budget*

Richard Gatien

*Fire Chief*

Joseph Concatto

*Police Chief*

Thomas Wyatt

*City Engineer*

G. Michael Coutts

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Canton,  
Ohio

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

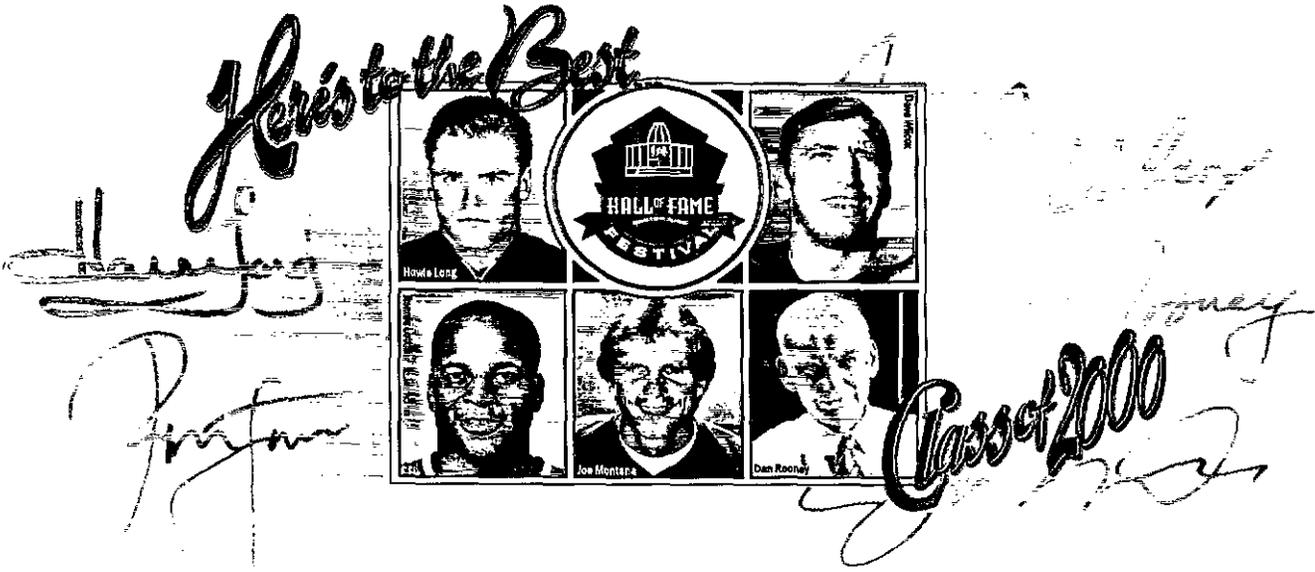
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



*Cary Brubaker*  
President

*Jeffrey L. Essler*

- xvi - Executive Director



# Financial



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

City of Canton  
Stark County  
P.O. Box 20230  
Canton, Ohio 44701-0230

To the Honorable Mayor and City Council Members:

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

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

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

As more fully discussed in Note 3 in the general purpose financial statements, certain errors and omissions resulting in the understatement of accounts receivable, capital leases payable and fixed assets were discovered during the current year. Accordingly, the beginning balances for the Enterprise Fund, General Long-Term Obligations Account Group and the General Fixed Assets Account Group were restated as of January 1, 1999 to correct for these errors.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2000 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

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



**Jim Petro**  
Auditor of State

June 26, 2000

**General Purpose Financial Statements**

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,621,287	\$10,457,583	\$254,714	\$9,407,195
Cash and Cash Equivalents with Fiscal Agents	0	0	3,019	0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	5,264,674	537,674	0	988,361
Accounts	1,260,007	115,640	0	0
Interfund	15,000	0	0	0
Accrued Interest	552,473	144,350	0	0
Loans	0	5,568,273	0	0
Intergovernmental	1,147,908	281,139	0	0
Interfund Loan	0	500,000	0	0
Due from Other Funds	0	0	0	0
Materials and Supplies Inventory	278,612	139,668	0	0
Deferred Charges	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
<b>Other Debits</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$12,139,961</b>	<b>\$17,744,327</b>	<b>\$257,733</b>	<b>\$10,395,556</b>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$8,922,198	\$10,021,659	\$281,775	\$0	\$0	\$42,966,411
0	0	0	0	0	3,019
0	0	194,133	0	0	194,133
0	0	62,697	0	0	62,697
0	0	0	0	0	6,790,709
9,720,731	5,616	0	0	0	11,101,994
0	0	0	0	0	15,000
0	0	2,688	0	0	699,511
0	0	0	0	0	5,568,273
47,389	0	0	0	0	1,476,436
0	0	0	0	0	500,000
0	1,398,126	0	0	0	1,398,126
844,725	0	0	0	0	1,263,005
143,967	0	0	0	0	143,967
75,695,062	0	0	70,614,790	0	146,309,852
0	0	0	0	254,714	254,714
0	0	0	0	40,490,155	40,490,155
<u>\$95,374,072</u>	<u>\$11,425,401</u>	<u>\$541,293</u>	<u>\$70,614,790</u>	<u>\$40,744,869</u>	<u>\$259,238,002</u>

(continued)

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

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities,</b>				
<b>Fund Equity and Other Credits</b>				
<b>Liabilities</b>				
Accounts Payable	\$205,042	\$158,145	\$0	\$245,612
Contracts Payable	103,461	210,601	0	1,436,004
Accrued Wages and Benefits	1,195,580	100,295	0	50,528
Compensated Absences Payable	730,694	41,800	0	4,452
Intergovernmental Payable	87,670	45,074	0	4,689
Interfund Payable	0	15,000	0	0
Interfund Loan Payable	0	0	0	0
Due to Other Funds	996,816	143,889	0	17,486
Retainage Payable	0	0	0	602,420
Deferred Revenue	3,233,871	640,225	0	0
Undistributed Assets	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Matured Interest Payable	0	0	3,019	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Claims Payable	0	0	0	0
HUD Loan Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
OWDA Loans Payable	0	0	0	0
SIB Loans Payable	0	0	0	0
General Obligation Bonds Payable (Net, where applicable, of Unamortized Premium)	0	0	0	0
<b>Total Liabilities</b>	<b>6,553,134</b>	<b>1,355,029</b>	<b>3,019</b>	<b>2,361,191</b>
<b>Fund Equity and Other Credits</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	362,262	5,892,078	0	4,449,654
Reserved for Inventory	278,612	139,668	0	0
Reserved for Loans Receivable	0	5,568,273	0	0
Reserved for Interfund Loans Receivable	0	500,000	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Undesignated	4,945,953	4,289,279	254,714	3,584,711
<b>Total Fund Equity and Other Credits</b>	<b>5,586,827</b>	<b>16,389,298</b>	<b>254,714</b>	<b>8,034,365</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$12,139,961</b>	<b>\$17,744,327</b>	<b>\$257,733</b>	<b>\$10,395,556</b>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$315,378	\$1,403	\$0	\$0	\$0	\$925,580
235,932	0	0	0	0	1,985,998
266,389	1,495	0	0	0	1,614,287
920,726	0	0	0	6,776,274	8,473,946
305,869	1,588	0	0	1,956,670	2,401,560
0	0	0	0	0	15,000
500,000	0	0	0	0	500,000
238,554	1,381	0	0	0	1,398,126
492,654	0	0	0	0	1,095,074
0	0	0	0	0	3,874,096
0	0	388,359	0	0	388,359
0	0	2,337	0	0	2,337
0	0	0	0	0	3,019
385,161	0	0	0	0	385,161
0	0	0	0	4,625,000	4,625,000
0	3,000,468	0	0	0	3,000,468
0	0	0	0	3,325,000	3,325,000
58,979	0	0	0	486,925	545,904
443,982	0	0	0	0	443,982
17,875,498	0	0	0	0	17,875,498
0	0	0	0	1,180,000	1,180,000
23,718,934	0	0	0	22,395,000	46,113,934
45,758,056	3,006,335	390,696	0	40,744,869	100,172,329
0	0	0	70,614,790	0	70,614,790
30,068,871	0	0	0	0	30,068,871
19,547,145	8,419,066	0	0	0	27,966,211
0	0	0	0	0	10,703,994
0	0	0	0	0	418,280
0	0	0	0	0	5,568,273
0	0	0	0	0	500,000
0	0	102,384	0	0	102,384
0	0	48,213	0	0	13,122,870
49,616,016	8,419,066	150,597	70,614,790	0	159,065,673
\$95,374,072	\$11,425,401	\$541,293	\$70,614,790	\$40,744,869	\$259,238,002

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

	Governmental	
	General	Special Revenue
<b>Revenues</b>		
Property and Other Taxes	\$1,958,325	\$295,955
Municipal Income Tax	27,868,149	0
Charges for Services	6,865,075	344,327
Licenses, Permits and Fees	752,099	117,707
Fines and Forfeitures	512,825	161,931
Intergovernmental	7,873,024	12,430,384
Interest	2,183,283	720,788
Contributions and Donations	0	57,133
Rentals	30,982	7,853
Other	170,798	36,744
<b>Total Revenues</b>	<b>48,214,560</b>	<b>14,172,822</b>
<b>Expenditures</b>		
Current:		
General Government	14,930,183	470,814
Security of Persons and Property	27,296,032	3,170,809
Public Health	1,679,563	2,092,400
Transportation	2,280,072	1,566,073
Community Environment	0	5,852,892
Leisure Time Activities	2,527,589	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	335,000
Interest and Fiscal Charges	0	306,376
<b>Total Expenditures</b>	<b>48,713,439</b>	<b>13,794,364</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(498,879)</b>	<b>378,458</b>
<b>Other Financing Sources (Uses)</b>		
Sale of Fixed Assets	5	0
Proceeds of Bonds	0	0
Proceeds of Notes	0	0
Proceeds of Loan - SIB	0	0
Operating Transfers In	0	1,375,306
Operating Transfers Out	(1,751,340)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,751,335)</b>	<b>1,375,306</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(2,250,214)</b>	<b>1,753,764</b>
<b>Fund Balances Beginning of Year - Restated (See Note 3)</b>	<b>7,801,374</b>	<b>14,706,339</b>
Residual Equity Transfers	0	(65,000)
Increase (Decrease) in Reserve for Inventory	35,667	(5,805)
<b>Fund Balances End of Year</b>	<b>\$5,586,827</b>	<b>\$16,389,298</b>

See accompanying notes to the general purpose financial statements

Fund Types		
Debt Service	Capital Projects	Totals (Memorandum Only)
\$0	\$0	\$2,254,280
0	8,856,404	36,724,553
0	0	7,209,402
0	0	869,806
0	0	674,756
0	921,586	21,224,994
31,716	274,549	3,210,336
0	0	57,133
0	108,850	147,685
1,165	37,996	246,703
<u>32,881</u>	<u>10,199,385</u>	<u>72,619,648</u>
0	0	15,400,997
0	0	30,466,841
0	0	3,771,963
0	0	3,846,145
0	0	5,852,892
0	0	2,527,589
0	19,415,297	19,415,297
5,625,000	198,168	6,158,168
1,079,195	33,165	1,418,736
<u>6,704,195</u>	<u>19,646,630</u>	<u>88,858,628</u>
<u>(6,671,314)</u>	<u>(9,447,245)</u>	<u>(16,238,980)</u>
0	207,966	207,971
4,251,610	2,903,390	7,155,000
0	4,625,000	4,625,000
0	1,180,000	1,180,000
2,248,747	238,512	3,862,565
0	(2,111,225)	(3,862,565)
<u>6,500,357</u>	<u>7,043,643</u>	<u>13,167,971</u>
(170,957)	(2,403,602)	(3,071,009)
425,671	10,487,967	33,421,351
0	(50,000)	(115,000)
<u>0</u>	<u>0</u>	<u>29,862</u>
<u>\$254,714</u>	<u>\$8,034,365</u>	<u>\$30,265,204</u>

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

	General		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Property and Other Taxes	\$1,927,991	\$1,958,325	\$30,334
Municipal Income Tax	27,530,728	27,733,762	203,034
Charges for Services	6,473,283	6,740,050	266,767
Licenses, Permits and Fees	745,400	787,718	42,318
Fines and Forfeitures	524,822	567,337	42,515
Intergovernmental	7,886,962	8,658,892	771,930
Interest	1,622,058	1,728,134	106,076
Contributions and Donations	0	0	0
Rentals	30,000	25,001	(4,999)
Other	145,097	154,599	9,502
<b>Total Revenues</b>	<b>46,886,341</b>	<b>48,353,818</b>	<b>1,467,477</b>
<b>Expenditures</b>			
<b>Current:</b>			
General Government	15,378,599	15,005,404	373,195
Security of Persons and Property	27,443,661	27,333,969	109,692
Public Health	1,646,159	1,638,637	7,522
Transportation	2,455,192	2,448,748	6,444
Community Environment	0	0	0
Leisure Time Activities	2,556,382	2,534,637	21,745
Capital Outlay	0	0	0
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>49,479,993</b>	<b>48,961,395</b>	<b>518,598</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,593,652)</b>	<b>(607,577)</b>	<b>1,986,075</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	5	5	0
Proceeds of Bonds	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Loan - SIB	0	0	0
Advances In	15,000	15,000	0
Advances Out	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(1,751,746)	(1,751,340)	406
<b>Total Other Financing Sources (Uses)</b>	<b>(1,736,741)</b>	<b>(1,736,335)</b>	<b>406</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(4,330,393)</b>	<b>(2,343,912)</b>	<b>1,986,481</b>
<b>Fund Balances Beginning of Year</b>	<b>4,286,972</b>	<b>4,286,972</b>	<b>0</b>
<b>Residual Equity Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unexpended Prior Year Encumbrances</b>	<b>326,403</b>	<b>326,403</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$282,982</b>	<b>\$2,269,463</b>	<b>\$1,986,481</b>

Special Revenue			Debt Service		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$465.890	\$295.955	(\$169,935)	\$0	\$0	\$0
0	0	0	0	0	0
336.620	345.692	9,072	0	0	0
102.856	117.707	14,851	0	0	0
159.174	159.345	171	0	0	0
21,151.539	12,461.716	(8,689.823)	0	0	0
351.879	461.317	109,438	31,716	31,716	0
56.633	57.633	1,000	0	0	0
4.398	7.853	3,455	0	0	0
856.484	896.127	39,643	1,165	1,165	0
<u>23,485.473</u>	<u>14,803.345</u>	<u>(8,682,128)</u>	<u>32,881</u>	<u>32,881</u>	<u>0</u>
798.412	491.931	306,481	0	0	0
3,601.322	3,210.509	390,813	0	0	0
3,315.666	2,173.845	1,141,821	0	0	0
1,796.288	1,643.541	152,747	0	0	0
12,774.777	10,011.209	2,763,568	0	0	0
7,521	0	7,521	0	0	0
0	0	0	0	0	0
335.000	335.000	0	5,643,557	5,643,557	0
926.992	306.376	620,616	985,793	1,102,403	(116,610)
<u>23,555.978</u>	<u>18,172.411</u>	<u>5,383,567</u>	<u>6,629,350</u>	<u>6,745,960</u>	<u>(116,610)</u>
<u>(70,505)</u>	<u>(3,369,066)</u>	<u>(3,298,561)</u>	<u>(6,596,469)</u>	<u>(6,713,079)</u>	<u>(116,610)</u>
0	0	0	0	0	0
0	0	0	4,135,000	4,251,610	116,610
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(260,000)	(515,000)	(255,000)	0	0	0
1,260,010	1,375,306	115,296	2,267,796	2,267,796	0
(510,000)	0	510,000	0	0	0
<u>490,010</u>	<u>860,306</u>	<u>370,296</u>	<u>6,402,796</u>	<u>6,519,406</u>	<u>116,610</u>
419.505	(2,508,760)	(2,928,265)	(193,673)	(193,673)	0
3,875,070	3,875,070	0	448,387	448,387	0
(65,000)	(65,000)	0	0	0	0
2,718,266	2,718,266	0	0	0	0
<u>\$6,947,841</u>	<u>\$4,019,576</u>	<u>(\$2,928,265)</u>	<u>\$254,714</u>	<u>\$254,714</u>	<u>\$0</u>

(continued)

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

	Capital Projects		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	8,422,122	8,823,132	401,010
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	1,140,526	1,050,822	(89,704)
Interest	154,205	281,606	127,401
Contributions and Donations	0	0	0
Rentals	98,700	108,850	10,150
Other	10,597	37,606	27,009
<b>Total Revenues</b>	<b>9,826,150</b>	<b>10,302,016</b>	<b>475,866</b>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	19,204,642	16,796,609	2,408,033
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>19,204,642</b>	<b>16,796,609</b>	<b>2,408,033</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(9,378,492)</b>	<b>(6,494,593)</b>	<b>2,883,899</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	116,622	207,966	91,344
Proceeds of Bonds	2,848,000	2,903,390	55,390
Proceeds of Notes	4,625,000	4,625,000	0
Proceeds of Loan - SIB	1,200,000	1,180,000	(20,000)
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	219,463	219,463	0
Operating Transfers Out	(2,125,384)	(2,111,225)	14,159
<b>Total Other Financing Sources (Uses)</b>	<b>6,883,701</b>	<b>7,024,594</b>	<b>140,893</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(2,494,791)</b>	<b>530,001</b>	<b>3,024,792</b>
<b>Fund Balances Beginning of Year</b>	<b>1,609,686</b>	<b>1,609,686</b>	<b>0</b>
Residual Equity Transfers	(50,000)	(50,000)	0
Unexpended Prior Year Encumbrances	1,096,811	1,096,811	0
<b>Fund Balances End of Year</b>	<b>\$161,706</b>	<b>\$3,186,498</b>	<b>\$3,024,792</b>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$2,393,881	\$2,254,280	(\$139,601)
35,952,850	36,556,894	604,044
6,809,903	7,085,742	275,839
848,256	905,425	57,169
683,996	726,682	42,686
30,179,027	22,171,430	(8,007,597)
2,159,858	2,502,773	342,915
56,633	57,633	1,000
133,098	141,704	8,606
1,013,343	1,089,497	76,154
<u>80,230,845</u>	<u>73,492,060</u>	<u>(6,738,785)</u>
16,177,011	15,497,335	679,676
31,044,983	30,544,478	500,505
4,961,825	3,812,482	1,149,343
4,251,480	4,092,289	159,191
12,774,777	10,011,209	2,763,568
2,563,903	2,534,637	29,266
19,204,642	16,796,609	2,408,033
5,978,557	5,978,557	0
1,912,785	1,408,779	504,006
<u>98,869,963</u>	<u>90,676,375</u>	<u>8,193,588</u>
<u>(18,639,118)</u>	<u>(17,184,315)</u>	<u>1,454,803</u>
116,627	207,971	91,344
6,983,000	7,155,000	172,000
4,625,000	4,625,000	0
1,200,000	1,180,000	(20,000)
15,000	15,000	0
(260,000)	(515,000)	(255,000)
3,747,269	3,862,565	115,296
<u>(4,387,130)</u>	<u>(3,862,565)</u>	<u>524,565</u>
<u>12,039,766</u>	<u>12,667,971</u>	<u>628,205</u>
(6,599,352)	(4,516,344)	2,083,008
10,220,115	10,220,115	0
(115,000)	(115,000)	0
4,141,480	4,141,480	0
<u>\$7,647,243</u>	<u>\$9,730,251</u>	<u>\$2,083,008</u>

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

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
<b>Operating Revenues</b>				
Charges for Services	\$19,783,930	\$7,701,263	\$0	\$27,485,193
Interest	0	0	5,245	5,245
Other	90,650	10,718	0	101,368
<i>Total Operating Revenues</i>	<u>19,874,580</u>	<u>7,711,981</u>	<u>5,245</u>	<u>27,591,806</u>
<b>Operating Expenses</b>				
Salaries and Wages	7,050,201	41,037	0	7,091,238
Fringe Benefits	3,203,988	18,322	0	3,222,310
Materials and Supplies	1,279,138	55	0	1,279,193
Contractual Services	3,584,130	314,278	0	3,898,408
Claims	0	6,058,496	0	6,058,496
Other	88,422	302	6,465	95,189
Depreciation	2,908,612	0	0	2,908,612
<i>Total Operating Expenses</i>	<u>18,114,491</u>	<u>6,432,490</u>	<u>6,465</u>	<u>24,553,446</u>
<i>Operating Income (Loss)</i>	<u>1,760,089</u>	<u>1,279,491</u>	<u>(1,220)</u>	<u>3,038,360</u>
<b>Non-Operating Revenues and Expenses</b>				
Interest	415,595	80,105	0	495,700
Operating Grants	94,778	0	0	94,778
Rentals	87,043	0	0	87,043
Loss on Disposal of Fixed Assets	(4,351)	0	0	(4,351)
Interest and Fiscal Charges	(1,659,255)	0	0	(1,659,255)
<i>Total Non-Operating Revenues and Expenses</i>	<u>(1,066,190)</u>	<u>80,105</u>	<u>0</u>	<u>(986,085)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>693,899</u>	<u>1,359,596</u>	<u>(1,220)</u>	<u>2,052,275</u>
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	(129,498)	0	0	(129,498)
<i>Net Income (Loss)</i>	<u>693,899</u>	<u>1,359,596</u>	<u>(1,220)</u>	<u>2,052,275</u>
<i>Retained Earnings/Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>18,853,246</u>	<u>7,059,470</u>	<u>151,817</u>	<u>26,064,533</u>
<i>Retained Earnings/Fund Balance End of Year</i>	<u>19,547,145</u>	<u>8,419,066</u>	<u>150,597</u>	<u>28,116,808</u>
<i>Contributed Capital Beginning of Year</i>	<u>28,392,252</u>	<u>0</u>	<u>0</u>	<u>28,392,252</u>
Contributions:				
Other Funds	115,000	0	0	115,000
Capital Grants	774,248	0	0	774,248
Developers	787,371	0	0	787,371
<i>Contributed Capital End of Year</i>	<u>30,068,871</u>	<u>0</u>	<u>0</u>	<u>30,068,871</u>
<i>Total Fund Equity End of Year</i>	<u>\$49,616,016</u>	<u>\$8,419,066</u>	<u>\$150,597</u>	<u>\$58,185,679</u>

See accompanying notes to the general purpose financial statements

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

	Enterprise		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Charges for Services	\$20,950,106	\$20,184,593	(\$765,513)
Capital Grants	0	774,248	774,248
Interest	459,271	459,271	0
Operating Grants	50,000	47,389	(2,611)
Rentals	85,000	87,043	2,043
Other	10,050	88,604	78,554
Proceeds of OWDA Loans	6,330,720	5,965,040	(365,680)
<i>Total Revenues</i>	<u>27,885,147</u>	<u>27,606,188</u>	<u>(278,959)</u>
<b>Expenses</b>			
Salaries and Wages	7,448,132	7,272,965	175,167
Fringe Benefits	3,113,535	3,080,926	32,609
Materials and Supplies	1,465,931	1,270,554	195,377
Contractual Services	5,560,977	4,968,161	592,816
Capital Outlay	9,645,342	6,363,548	3,281,794
Claims	0	0	0
Other	133,024	85,827	47,197
Debt Service:			
Principal Retirement	3,200,396	3,200,391	5
Interest and Fiscal Charges	1,601,721	1,601,712	9
<i>Total Expenses</i>	<u>32,169,058</u>	<u>27,844,084</u>	<u>4,324,974</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(4,283,911)	(237,896)	4,046,015
Advances In	0	500,000	500,000
Operating Transfers In	994,617	129,498	(865,119)
Operating Transfers Out	(946,753)	(129,498)	817,255
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances</i>	(4,236,047)	262,104	4,498,151
<i>Fund Equity Beginning of Year</i>	2,083,644	2,083,644	0
Residual Equity Transfers	115,000	115,000	0
Unexpended Prior Year Encumbrances	2,694,673	2,694,673	0
<i>Fund Equity End of Year</i>	<u>\$657,270</u>	<u>\$5,155,421</u>	<u>\$4,498,151</u>

(continued)

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

	Internal Service		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Charges for Services	\$6,190,160	\$7,653,161	\$1,463,001
Capital Grants	0	0	0
Interest	0	72,811	72,811
Operating Grants	0	0	0
Rentals	0	0	0
Other	0	5,238	5,238
Proceeds of OWDA Loans	0	0	0
<i>Total Revenues</i>	<u>6,190,160</u>	<u>7,731,210</u>	<u>1,541,050</u>
<b>Expenses</b>			
Salaries and Wages	42,090	42,090	0
Fringe Benefits	17,426	17,426	0
Materials and Supplies	5,874	55	5,819
Contractual Services	961,944	910,153	51,791
Capital Outlay	0	0	0
Claims	6,272,502	6,100,270	172,232
Other	1,400	302	1,098
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>7,301,236</u>	<u>7,070,296</u>	<u>230,940</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,111,076)	660,914	1,771,990
Advances In	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances</i>	(1,111,076)	660,914	1,771,990
<i>Fund Equity Beginning of Year</i>	9,224,133	9,224,133	0
Residual Equity Transfers	0	0	0
Unexpended Prior Year Encumbrances	126,359	126,359	0
<i>Fund Equity End of Year</i>	<u>\$8,239,416</u>	<u>\$10,011,406</u>	<u>\$1,771,990</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$27,140,266	\$27,837,754	\$697,488
0	774,248	774,248
459,271	532,082	72,811
50,000	47,389	(2,611)
85,000	87,043	2,043
10,050	93,842	83,792
6,330,720	5,965,040	(365,680)
<u>34,075,307</u>	<u>35,337,398</u>	<u>1,262,091</u>
7,490,222	7,315,055	175,167
3,130,961	3,098,352	32,609
1,471,805	1,270,609	201,196
6,522,921	5,878,314	644,607
9,645,342	6,363,548	3,281,794
6,272,502	6,100,270	172,232
134,424	86,129	48,295
3,200,396	3,200,391	5
1,601,721	1,601,712	9
<u>39,470,294</u>	<u>34,914,380</u>	<u>4,555,914</u>
(5,394,987)	423,018	5,818,005
0	500,000	500,000
994,617	129,498	(865,119)
<u>(946,753)</u>	<u>(129,498)</u>	<u>817,255</u>
(5,347,123)	923,018	6,270,141
11,307,777	11,307,777	0
115,000	115,000	0
2,821,032	2,821,032	0
<u>\$8,896,686</u>	<u>\$15,166,827</u>	<u>\$6,270,141</u>

City of Canton, Ohio  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Nonexpendable Trust Fund  
 For the Year Ended December 31, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$20,209,573	\$0	\$0	\$20,209,573
Cash Received from Quasi-External Transactions With Other Funds	0	7,645,922	0	7,645,922
Other Cash Receipts	88,604	5,345	0	93,949
Cash Paid to Suppliers for Goods and Services	(5,832,565)	(910,208)	0	(6,742,773)
Cash Paid to Employees	(10,096,419)	(58,067)	0	(10,154,486)
Cash Payments for Claims	0	(6,127,154)	0	(6,127,154)
Other Cash Payments	(80,016)	(302)	(6,465)	(86,783)
Cash Received from Rentals	87,043	0	0	87,043
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,376,220</u>	<u>555,536</u>	<u>(6,465)</u>	<u>4,925,291</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating Grants	47,389	0	0	47,389
Advance In	500,000	0	0	500,000
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	(129,498)	0	0	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>547,389</u>	<u>0</u>	<u>0</u>	<u>676,887</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchase of Fixed Assets	(14,463,554)	0	0	(14,463,554)
Receipts from Capital Grants	774,248	0	0	774,248
Residual Equity Transfer	115,000	0	0	115,000
Proceeds of Loans	5,965,040	0	0	5,965,040
Principal Payments on Notes	(171,443)	0	0	(171,443)
Interest Payments on Notes	(4,727)	0	0	(4,727)
Principal Payments on Bonds	(1,540,000)	0	0	(1,540,000)
Interest Payments on Bonds	(1,046,477)	0	0	(1,046,477)
Principal Payments on OWDA Loans	(1,442,213)	0	0	(1,442,213)
Interest Payments on OWDA Loans	(550,507)	0	0	(550,507)
Principal Payments on OPWC Loans	(46,735)	0	0	(46,735)
Principal Payments on Leases	(9,210)	0	0	(9,210)
Interest Payments on Leases	(3,932)	0	0	(3,932)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(12,424,510)</u>	<u>0</u>	<u>0</u>	<u>(12,424,510)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	415,595	80,105	7,725	503,425
Sale of Investments	0	0	15,000	15,000
<i>Net Cash Provided by Investing Activities</i>	<u>415,595</u>	<u>80,105</u>	<u>22,725</u>	<u>518,425</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(7,085,306)</b>	<b>635,641</b>	<b>16,260</b>	<b>(6,303,907)</b>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>16,007,504</u>	<u>9,386,018</u>	<u>68,952</u>	<u>25,462,474</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$8,922,198</u>	<u>\$10,021,659</u>	<u>\$85,212</u>	<u>\$19,158,567</u>

(continued)

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

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$1,760,089	\$1,279,491	(\$1,220)	\$3,038,360
Adjustments:				
Depreciation Expense	2,908,612	0	0	2,908,612
Interest Received by Nonexpendable Trust Fund	0	0	(5,245)	(5,245)
Nonoperating Revenues from Rentals	87,043	0	0	87,043
(Increase) Decrease in Assets:				
Accounts Receivable	671,435	(5,616)	0	665,819
Due from Other Funds	0	(55,099)	0	(55,099)
Materials and Supplies Inventory	123,967	0	0	123,967
Increase (Decrease) in Liabilities:				
Accounts Payable	(898,868)	(1,329)	0	(900,197)
Contracts Payable	(227,731)	0	0	(227,731)
Accrued Wages and Benefits	32,131	190	0	32,321
Compensated Absences Payable	(80,107)	0	0	(80,107)
Intergovernmental Payable	(6,450)	(593,443)	0	(599,893)
Due to Other Funds	6,099	0	0	6,099
Claims Payable	0	(68,658)	0	(68,658)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$4,376,220</u>	<u>\$555,536</u>	<u>(\$6,465)</u>	<u>\$4,925,291</u>

**Noncash Capital Financing Activities**

During 1999, fixed assets were donated to the enterprise funds by the developer in the amount of \$787,371.

**Reconciliation of Cash and Cash Equivalents  
and Investments to the Combined Balance Sheet**

Trust and Agency	\$475,908
Less: Agency Funds	(390,696)
Nonexpendable Trust Fund	<u>\$85,212</u>

See accompanying notes to the general purpose financial statements

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

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

The City of Canton (the "City") is a municipal corporation incorporated under the laws of the State of Ohio. The City operates under a Mayor-Council form of government. The Mayor and Council are elected. The City provides police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair, refuse collection and general administrative services to the citizens of the City.

*Reporting Entity*

A reporting entity is comprised of the primary government, component units and other organizations that are included to insure that the financial statements are not misleading.

A primary government consists of all funds, agencies, departments and offices that are not legally separate from the City. The primary government of the City includes City departments and agencies that provide the following services: police protection, fire fighting and prevention, street maintenance and repairs, building inspection, parks and recreation, water, sewer and sanitation.

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

The City is associated with the Stark Council of Governments, the Stark Area Regional Transit Authority and the Stark County Regional Planning Commission as jointly governed organizations; Canton Tomorrow, Inc. and the Downtown Canton Special Improvement District as joint ventures; and the Joint Recreation District as a related organization. See Notes 18, 19 and 20.

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

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

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

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

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

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A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the City are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

***Governmental Fund Types*** Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds and trust funds) are accounted for through governmental funds. The following are the City's governmental fund types:

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

***Special Revenue Funds*** These funds are established to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

***Debt Service Funds*** These funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs.

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

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

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

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

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

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***Fiduciary Fund Types*** Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the City's fiduciary fund types.

***Nonexpendable Trust Fund*** This fund is accounted for in essentially the same manner as proprietary funds.

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

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

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

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

***B. Measurement Focus and Basis of Accounting***

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

All proprietary funds and the nonexpendable trust fund 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 (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

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

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: employer withheld income taxes, rubbish collections billings, interest on investments, loans and State levied locally shared taxes (including motor vehicle license fees, gasoline taxes, and local government assistance).

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

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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 the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 1999, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary funds types and the nonexpendable trust fund. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

***C. Budgetary Data***

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that the appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are required to be budgeted and appropriated. Budgetary data for the Hartford Houtz nonexpendable trust fund is not reported because this fund is not included in the entity for which the "appropriated budget" is adopted, nor is separate budgetary information maintained. The legal level of budgetary control has been established by City Council at the object level within each department. Budgetary modifications at this level may only be made by resolution of the City Council.

Advances in and Advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

***Tax Budget*** During the first Council meeting in July, the Mayor presents the annual operating budget for the following year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

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

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

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certificate may be further amended during the year if the City Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 1999.

**Appropriations** A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund, department, and object level. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations may not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year by an ordinance of Council. During the year, several supplemental appropriation measures were passed. None of these supplemental appropriations had any significant effect on the original appropriations. The budget figures which appear in the statements of budgetary comparison represent the final appropriation amounts, including all amendments and modifications.

**Encumbrances** As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are 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 to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund, department and object level.

On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to financial statements for proprietary funds.

**Lapsing of Appropriations** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated.

**D. Cash and Cash Equivalents**

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

The City utilizes a financial institution to service bonded debt as principal and interest come due. The balances in these accounts are presented as "cash and cash equivalents with fiscal agents."

The City has segregated bank accounts for monies held separate from the City's central bank account. These monies are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts" since they are not required to be deposited into the City treasury.

During 1999, investments were limited to certificates of deposit, a money market investment, repurchase agreements, New Jersey Bell Telephone Bonds and STAROhio.

**City of Canton, Ohio**  
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Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

STAROhio is an investments pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investments 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 investment could be sold for on December 31, 1999.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 1999 amounted to \$2,183,283. which includes \$1,879,081 assigned from other City funds.

For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

***E. Inventory***

Inventories of governmental funds are stated at cost while inventory for proprietary funds is stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. Inventory in governmental funds consists of expendable supplies held for consumption. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased. Reported materials and supplies inventory is 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. Inventories of proprietary funds consist of expendable supplies and are expensed when used.

***F. Fixed Assets and Depreciation***

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the governmental funds and related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary funds, including the infrastructure fixed assets such as sewer and water lines and drains are capitalized in the respective funds.

Fixed asset values were initially determined at December 31, 1989, by assigning original acquisition costs when such information was available. In cases where information supporting original costs was not practicably determinable, estimated historical costs were developed. For certain fixed assets, the estimates were calculated by indexing estimated current costs back to the estimated year of acquisition. Donated fixed assets are capitalized at estimated fair market value on the date donated. The City maintains a capitalization threshold of five hundred dollars.

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

**City of Canton, Ohio**  
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Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the City.

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

Buildings and Improvements	40 years
Equipment and Vehicles	7 years
Water and Sewer Lines	40 years

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

***G. Intergovernmental Revenues***

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as contributed capital.

***H. Interfund Assets/Liabilities***

Short-term interfund loans are classified as "interfund receivables/payables." Long-term interfund loans with interest are classified as "interfund loans receivable/payable" and are equally offset by a fund balance reserve account which indicates that they do not constitute available expendable resources since they are not a component of net current assets. Receivables and payables resulting from transactions between funds for services provided or goods received are classified as "due from other funds" or "due to other funds" on the balance sheet.

***I. 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 the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all eligible employees with more than one year of service.

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

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

***J. Contributed Capital***

Contributed capital represents donations by developers, contributions made by the City, capital grants and assets whose construction was financed by special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

***K. 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, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources.

Payments made more than sixty days after year end are generally considered not to have been made with current available financial resources. Long-term notes, loans, capital leases and bonds 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.

***L. Interfund Transactions***

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

Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers. Residual equity transfers made to enterprise funds are reported as contributed capital. Therefore, the residual equity transfers on the operating statement do not balance.

**City of Canton, Ohio**  
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**M. Fund Balance Reserves**

The City records reservations for portions of fund equity which are legally segregated for specific future use or which do not represent available expendable resources and therefore are not available for appropriations in future periods. Unreserved fund balance indicates that a portion of fund equity which is available for appropriation in future periods. Fund balances are reserved for encumbrances, inventory, interfund loans receivable and loans receivable. Fund balance has also been reserved for endowments to indicate that the principal is legally restricted.

**N. Bond Issuance Costs and Premiums**

Bond issuance costs for proprietary fund types are deferred and amortized over the term of the bonds. The bond premium is also amortized over the life of the bonds. Bonds are reported net of the unamortized premium using the straight-line method since the results are not significantly different from the effective interest method.

**O. Estimates**

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

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

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

**Note 3 - Restatement of Fund Equity**

In 1998, notes payable were understated in the funds which received the proceeds. Also, accounts receivable, fixed assets and capital leases were understated in the enterprise funds. The effect of these changes had the following effects on fund balances/retained earnings as it was previously reported as of December 31, 1998.

	<u>Capital Projects</u>	<u>Enterprise Funds</u>
Previously Reported Fund Balance/ Retained Earnings December 31, 1998	\$10,316,524	\$14,728,244
Accounts Receivable	0	4,294,443
Fixed Assets	0	70,191
Notes Payable	171,443	(171,443)
Capital Leases Payable	0	(68,189)
Restated Fund Balance/ Retained January 1, 1999	<u>\$10,487,967</u>	<u>\$18,853,246</u>

**City of Canton, Ohio**  
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The effect on net income as reported December 31, 1998 is as follows:

	<b>Enterprise</b>
Net Income as Previously Reported	(\$1,138,092)
Restatement for Depreciation	(11,593)
Restated Net Income for the Year Ended December 31, 1998	(\$1,149,685)

The general long-term obligations account group increased from \$32,350,329 at December 31, 1998 to \$33,035,422. And the general fixed assets account group increased from \$53,409,560 to \$54,512,113 at December 31, 1998. These increases are due to the understatement of capital leases.

**Note 4 - Accountability and Compliance**

**A. Legal Compliance**

Contrary to Section 5705.41B, Ohio Revised Code, the following accounts had expenditures plus encumbrances in excess of appropriations at December 31, 1999:

Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
General Fund:			
General Government:			
Service Director - Service Director Administration:			
Contractual Services	\$28,016	\$28,905	(\$889)
Auditor - Auditor Administration:			
Contractual Services	652,156	666,725	(14,569)
Insurance:			
Materials and Supplies	7,109	14,992	(7,883)
Public Health:			
Health Administration:			
Other	1,240	5,684	(4,444)
Debt Services Fund:			
General Obligation Bond Retirement Fund:			
Debt Service:			
Interest and Fiscal Charges:			
General Obligation Various Improvement Bonds	857,653	974,263	(116,610)
Capital Projects Funds:			
Traffic Signalization Fund:			
Capital Outlay:			
Safety Director:			
Traffic Divisions:			
Traffic Divisions - Engineering Administration	443,795	450,706	(6,911)

**City of Canton, Ohio**  
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Fund/Function	Appropriations	Expenditures Plus Encumbrances	Excess
Market Avenue Streetscape Fund:			
Capital Outlay:			
Service Director:			
Service Director Administration	505,001	521,649	(16,648)

Also, contrary to Ohio Revised Code Section 5705.41B, the City did not formally adopt appropriations for certain special revenue state and federal grant funds, the internal service worker's compensation fund and the enterprise private waste water extension fund until December 20, 1999. As a result, expenditures made prior to December 20, 1999 exceeded the legally adopted appropriations.

Contrary to Ohio Revised Code Section 5705.39, the following funds had appropriations in excess of certified available resources:

	Estimated Revenues Plus Carryover Balance	Appropriations	Excess
State Highway Special Revenue Fund	\$323,295	\$324,126	\$831
OPWC Capital Projects Fund	516,066	516,971	905
Water Enterprise Fund	11,893,246	12,132,097	238,851

**B. Fund Deficit**

At December 31, 1999, the crime laboratory special revenue fund had a deficit fund balance of \$7,535. The deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

**Note 5 - Budgetary Basis of Accounting**

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

**City of Canton, Ohio**  
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- 1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- 2) Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- 3) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balances for governmental fund types and as note disclosure for proprietary fund types (GAAP).
- 4) Proceeds from and principal payment on short-term note obligations are reported on the operating statement (budget) rather than on the balance sheet (GAAP).
- 5) Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP basis operating statements.
- 6) For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis:

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

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	(\$2,250,214)	\$1,753,764	(\$170,957)	(\$2,403,602)
Net Adjustment for Revenue Accruals	479,818	(85,930)	0	166,452
Net Adjustment for Expenditure Accruals	141,037	(40,445)	0	1,699,882
Loans Issued	0	(75,000)	0	0
Loans Repaid	0	801,583	0	0
Debt Service:				
Principal Retirement	0	0	(18,557)	18,557
Interest and Fiscal Charges	0	0	(23,208)	23,208
Transfers for Debt	0	0	19,049	(19,049)
Unrecorded Cash	(340,560)	(85,130)	0	(63,821)
Advances In	15,000	0	0	0
Advances Out	0	(515,000)	0	0
Encumbrances	(676,781)	(6,296,590)	0	(6,131,267)
Expenditures Against Prior Year Encumbrances	287,788	2,033,988	0	7,239,641
Budget Basis	(\$2,343,912)	(\$2,508,760)	(\$193,673)	\$530,001

**City of Canton, Ohio**  
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Net Income (Loss)/Excess of Revenues Over  
(Under) Expenses and Operating Transfers  
All Proprietary Fund Types and Nonexpendable Trust Fund

	Enterprise	Internal Service	Nonexpendable Trust
GAAP Basis	\$693,899	\$1,359,596	(\$1,220)
Net Adjustment for Revenue Accruals	633,533	(59,265)	0
Net Adjustment for Expense Accruals	(1,016,043)	(676,936)	0
Capital Grants	774,248	0	0
Depreciation	2,908,612	0	0
Capital Outlay	(14,463,554)	0	0
Proceeds of OWDA Loans	5,965,040	0	0
Loss on Disposal of Fixed Assets	4,351	0	0
Debt Service:			
Principal Retirement	(3,200,391)	0	0
Unrecorded Cash	(238,629)	(1,611)	0
Revenues for Non-Budgeted Fund	0	0	(5,245)
Expenses for Non-Budgeted Fund	0	0	6,465
Advance In	500,000	0	0
Encumbrances	(3,390,586)	(1,403)	0
Expenses Against Prior Year Encumbrances	11,091,624	40,533	0
Budget Basis	<u>\$262,104</u>	<u>\$660,914</u>	<u>\$0</u>

**Note 6 - Deposits and Investments**

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

Active deposits are public deposits necessary to meet current demands on the City treasury. Active 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 passbook accounts.

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

**City of Canton, Ohio**  
*Notes to the General Purpose Financial Statements*  
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with the City Auditor 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.

Interim monies may be 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 agreements must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and,
6. The State Treasurer's investment pool (STAROhio).

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

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

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

**Cash on Hand** At year end, the City had \$387,390 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

**Deposits** At year end, the carrying amount of the City's deposits was \$19,766,396 and the bank balance was \$20,855,187. Of the bank balance:

**City of Canton, Ohio**  
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1. \$751,900 was covered by federal depository insurance.
2. \$20,103,287 was uncollateralized and uninsured. Although the pledging bank has an investment and securities pool used to collateralize all public deposits which are held in the financial institution's name, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

**Investments** The City's investments are required to be categorized to give an indication of the level of risk assumed by the City at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name. STAROhio and Money Market Investment are an unclassified investments since they are not evidenced by securities that exist in physical or book entry form.

	Category 1	Category 3	Carrying Amount	Fair Value
New Jersey Bell Telephone Bond	\$2,047		\$2,047	\$2,047
Money Market Investment			500,000	500,000
Repurchase Agreements		\$4,111,456	4,111,456	4,111,456
STAROhio			18,458,971	18,458,971
<b>Total Investments</b>			<b>\$23,072,474</b>	<b>\$23,072,474</b>

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$43,163,563	\$62,697
<i>Investments of the cash management pool:</i>		
Money Market Investment	(500,000)	500,000
Repurchase Agreements	(4,111,456)	4,111,456
STAROhio	(18,458,971)	18,458,971
Petty Cash	(1,000)	
Cash on Hand/Unrecorded Cash	(386,390)	
Investments with maturity of greater than 3 months:		
Certificate of Deposits	60,650	(60,650)
<b>GASB Statement No. 3</b>	<b>\$19,766,396</b>	<b>\$23,072,474</b>

**City of Canton, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 7 - Receivables**

Receivables at December 31, 1999, consisted of taxes, accounts (billings for user charged services), special assessments, interest on investments, loans and intergovernmental receivables. All of these receivables, except loans receivable, are considered fully collectible.

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility and tangible personal property (used in a business) 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 as 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 values as of December 31, 1998. Collections are made in 1999. Tangible personal property assessments are 25 percent of true value.

The assessed value upon which the 1999 taxes were collected was \$863,986,216. Real estate represented 70 percent (\$601,832,800) of this total, public utility tangible personal property represented 7 percent (\$60,215,620) and general tangible personal property represented 23 percent (\$201,937,796). The tax rates per \$1,000 of assessed valuation for the year ended December 31, 1999, for all City operations applied to taxable property in the following taxing districts within the City limits was: \$3.40 for District 2 - Canton Local School District, \$2.00 for District 3 - Plain Local School District, and \$2.60 for District 4 - Canton City School District.

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

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

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

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**B. Loans Receivable**

The special revenue funds reflect community development loans receivable in the amount of \$5,568,273 (\$6,258,602 less the allowances for potentially uncollectible receivables of \$690,329). The loans receivable represent the principal owed to the City for Community Development Block Grants. The loans bear interest at annual rates between zero and eleven percent. The loans are to be repaid over periods ranging from two months to twenty years.

**C. Intergovernmental**

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
<b>General Fund:</b>	
Local Governmental Revenue	\$468,388
Inheritance Tax	418,202
Stark Council of Governments	126,526
Court Reimbursement	101,844
Fines	32,948
<i>Total General Fund</i>	<u>1,147,908</u>
<b>Special Revenue Funds:</b>	
Street Construction, Maintenance and Repair	253,966
State Highway	14,889
Court's Computer	3,105
Indigent Driver Alcohol	3,242
Municipal Probation Services	1,582
Other Special Revenue	4,355
<i>Total Special Revenue Funds</i>	<u>281,139</u>
Refuse Enterprise Fund	47,389
<i>Total</i>	<u>\$1,476,436</u>

**D. Municipal Income Taxes**

The City levies a municipal income tax of two percent on all salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside of the City. In the latter case, the City allows a credit of 100 percent of the tax paid to another municipality to a maximum of the total amount assessed.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds, after income tax department expenditures, are credited to the following funds: 75 percent to the general fund, 20 percent to the capital projects and 5 percent to the motor vehicle purchase capital projects funds.

**City of Canton, Ohio**  
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**Note 8 - Fixed Assets**

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

Land	\$3,451,950
Buildings and Improvements	59,786,261
Equipment and Vehicles	12,484,537
Water and Sewer Lines	124,892,000
Construction Work in Progress	23,567,803
Total	224,182,551
Less: Accumulated Depreciation	(148,487,489)
Net Fixed Assets	\$75,695,062

A summary of changes in general fixed assets during 1999 follows:

	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
Land	\$14,691,459	\$2,172,968	\$0	\$16,864,427
Buildings and Improvements	18,024,627	968,004	0	18,992,631
Equipment and Vehicles	20,974,303	2,688,394	(235,158)	23,427,539
Construction Work in Progress	821,724	10,508,469	0	11,330,193
Total	\$54,512,113	\$16,337,835	(\$235,158)	\$70,614,790

**Note 9 - Risk Management**

**A. Workers' Compensation**

Since 1989, the City has participated in the Ohio Bureau of Workers' Compensation Retrospective Rating Plan. Under the retrospective rating plan, the City assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in 1999 are \$250,000 per claim. Current claims liabilities for incurred and reported claims, as well as an estimate for incurred but not reported (IBNR) claims totaled \$2,303,673, and is reported as claims payable in the workers' compensation retrospective internal service fund.

A minimum premium for fixed costs is charged by the Ohio Bureau of Workers' Compensation. A maximum premium, the employer's experience-rated premium multiplied by the maximum percentage selected by the employer, may be charged back to the City for a ten-year evaluation period per claim. For the policy year 1999, the City selected Plan V which calls for no claim limit and a 150 percent maximum premium limit.

The claims liability of \$2,303,673 reported in the internal service fund at December 31, 1999, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

**City of Canton, Ohio**  
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Changes in claims activity for the past two years are as follows:

	<u>Balance Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance End of Year</u>
1998	\$2,259,431	\$488,307	\$184,860	\$2,562,878
1999	2,562,878	312,806	572,011	2,303,673

**B. Property and Liability**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City contracts with Leonard Insurance Services Agency, Inc. for commercial property coverage which has a \$273,306,125 limit and a \$10,000 deductible. The City also contracts with Leonard Insurance Services Agency, Inc. for boiler and machinery coverage which has a \$1,000,000 limit and a \$2,500 deductible.

The City contracts with Ohio Municipal League for automobile combined coverage which has a \$5,000,000 limit and a \$100,000 deductible. The City also contracts with the Ohio Municipal League for general liability, including police professional and public officials liability combined coverage provision which has a limit of \$5,000,000 limit and a \$100,000 deductible for bodily injury and property damage, fire damage, employee benefit liability, and personal and advertising.

The City's elected officials are bonded for their respective terms. In addition, several specific employees (i.e. court bailiffs) are bonded where required by Ohio Revised Code.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been significant reduction in coverage from the prior year.

**C. Medical**

The City has elected to provide employees' major medical, hospitalization, prescription, dental and vision coverage through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The City purchases stop-loss coverage of \$150,000 in aggregate per employee. The third party administrators, Aultcare and Klais & Company, review all claims which are then paid by the City.

The claims liability of \$696,795 reported in the self-insurance fund at December 31, 1999, is estimated by the third-party administrators and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	<u>Balance Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance End of Year</u>
1998	\$624,322	\$4,595,572	\$4,713,646	\$506,248
1999	506,248	5,745,690	5,555,143	696,795

**City of Canton, Ohio**  
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For the Year Ended December 31, 1999

**Note 10 - Long-Term Obligations**

Changes in long-term obligations of the City during the year ended December 31, 1999, were as follows:

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
<i>Enterprise Obligations</i>				
OPWC Loan:				
Sewer Fund:				
Water Pollution Control Center 0%	\$490.717	\$0	(\$46.735)	\$443.982
OWDA Loans:				
Water Fund:				
1997 Water Works System 5.25%	1,758,556	0	(539,220)	1,219,336
Sewer Fund:				
1971 Sanitary Sewer 5.25%	105,896	0	(105,896)	0
1974 Sanitary Sewer 5.25%	1,076,196	0	(415,085)	661,111
1997 Incinerator Rehabilitation 4.56%	2,267,551	0	(382,012)	1,885,539
1997 Water Works System 2.64%	8,144,472	5,388,711	0	13,533,183
1999 Discharge Line 4.56%	0	576,329	0	576,329
Total OWDA Loans	13,352,671	5,965,040	(1,442,213)	17,875,498
Bonds:				
Water Fund:				
1995 Water Works System 4.6%-5.85%	11,410,000	0	(425,000)	10,985,000
1998 Utility System 4.1%-5%	5,375,000	0	(440,000)	4,935,000
Sewer				
1998 Utility System 4.1%-5%	5,375,000	0	(440,000)	4,935,000
1993 Various Purpose Refunding 2.5%-5.375%	3,070,000	0	(235,000)	2,835,000
Total Bonds	25,230,000	0	(1,540,000)	23,690,000
Capital Leases Payable	68,189	0	(9,210)	58,979
<i>Total Enterprise Obligations</i>	39,141,577	5,965,040	(3,038,158)	42,068,459
<i>General Long-Term Obligations</i>				
1993 Various Purpose Refunding Bonds 2.5%-5.375%	9,740,000	0	(1,060,000)	8,680,000
1998 Pension Refunding Bonds 3.15%-4.75%	6,790,000	0	(230,000)	6,560,000
1999 Various Purpose Bonds 3.50%	0	7,155,000	0	7,155,000
Total Bonds	16,530,000	7,155,000	(1,290,000)	22,395,000
1995 HUD Loan 7.71%-8.77%	3,660,000	0	(335,000)	3,325,000
1999 SIB Loan	0	1,180,000	0	1,180,000
1998 Market Avenue Streetscape Note 3.5%	4,135,000	0	(4,135,000)	0
1998 Fire Station Construction Note 3.875%	200,000	0	(200,000)	0
1999 Building Acquisition Notes 3.91%	0	4,625,000	0	4,625,000
Compensated Absences	6,272,956	503,318	0	6,776,274

**City of Canton, Ohio**  
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	Outstanding			Outstanding
	12/31/98	Additions	Reductions	12/31/99
Intergovernmental Payable	\$1,552,373	\$1,956,670	(\$1,552,373)	\$1,956,670
Capital Leases Payable	685,093	0	(198,168)	486,925
<i>Total General Long-Term Obligations</i>	<u>33,035,422</u>	<u>15,419,988</u>	<u>(7,710,541)</u>	<u>40,744,869</u>
<i>Totals</i>	<u>\$72,176,999</u>	<u>\$21,385,028</u>	<u>(\$10,748,699)</u>	<u>\$82,813,328</u>

The Ohio Public Works Commission (OPWC) Loan, the Ohio Water Development Authority (OWDA) Loans, capital leases and the bonds reported in the enterprise funds will be paid from revenue derived from charges for services in the enterprise funds. During 1998, the City issued utility system general obligation bonds. The proceeds reported in the water enterprise fund and the sewer enterprise fund of \$5,375,000 and \$5,375,000, respectively, are being used for the water meters project. The utility system general obligation bonds are reported net of the unamortized premium of \$14,467 in the water enterprise fund and \$14,467 in the sewer enterprise fund.

The bonds in the general long-term debt account group and the SIB loan are being paid from the general obligation debt service fund. The HUD Loan proceeds were used to construct the Cornerstone Parking Deck and are being paid from the community development special revenue fund. Compensated absences will be paid from the fund from which the employees' salaries are paid. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the pension is paid. The capital leases reported in the General Long-Term Obligations Account Group will be paid from the capital project and motor vehicle purchase capital projects funds.

The bond anticipation note was refinanced prior to the issuance of the financial statements and have a maturity date that extends beyond the next fiscal year end. Therefore, the note has been presented in the general long-term obligations account group. The note will be repaid from the general obligation debt service fund. Since all special assessment bonds have been retired, the fund balance of the special assessment bond retirement debt service fund is available to retire general obligations of the City.

The City's overall legal debt margin was \$63,953,267 and an unvoted debt margin of \$20,753,956 at December 31, 1999.

Principal requirements to retire enterprise funds obligations outstanding at December 31, 1999, are as follows:

	OPWC Loan	OWDA Loans	Bonds	Total Enterprise
2000	\$46,735	\$1,160,107	\$2,209,954	\$3,416,796
2001	46,735	924,640	2,233,484	3,204,859
2002	46,735	0	2,394,621	2,441,356
2003	46,735	0	2,505,131	2,551,866
2004	46,735	0	2,516,445	2,563,180
2005-2009	210,307	0	10,611,236	10,821,543
2010-2014	0	0	4,806,211	4,806,211
2015	0	0	1,039,542	1,039,542
<b>Total Principal and Interest</b>	<u>443,982</u>	<u>2,084,747</u>	<u>28,316,624</u>	<u>30,845,353</u>
Less: Interest	0	(204,300)	(4,626,624)	(4,830,924)
<b>Total Principal</b>	<u>\$443,982</u>	<u>\$1,880,447</u>	<u>\$23,690,000</u>	<u>\$26,014,429</u>

**City of Canton, Ohio**  
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The City entered into contractual agreements for construction loans from the OWDA. Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and constructions interest and add them to the total amount of the final loan. These loans are presently reflected as OWDA loans payable. The water fund water works system and the sewer fund sanitary sewer loans are finalized. The remaining loans will not have a repayment schedule until the loans are finalized and, therefore, are not included in the above schedule of debt service requirements. The City has a balance of \$15,995,051 in the sewer enterprise fund loans at December 31, 1999.

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

	Bonds	HUD Loan	SIB Loan	Total
2000	\$2,443,176	\$614,173	\$75,571	\$3,132,920
2001	2,484,664	586,871	100,141	3,171,676
2002	2,396,279	559,334	100,142	3,055,755
2003	2,353,133	531,731	100,141	2,985,005
2004	2,419,054	504,026	100,143	3,023,223
2005-2009	8,570,853	2,073,099	500,707	11,144,659
2010-2014	5,499,737	0	500,706	6,000,443
2015-2018	4,398,125	0	278,458	4,676,583
Total Principal				
and Interest	30,565,021	4,869,234	1,756,009	37,190,264
Less: Interest	(8,170,021)	(1,544,234)	(576,009)	(10,290,264)
Total Principal	<u>\$22,395,000</u>	<u>\$3,325,000</u>	<u>\$1,180,000</u>	<u>\$26,900,000</u>

**Note 11 - Note Activity**

	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
Capital Projects Fund:				
Building Acquisition 3.5%	\$18,557	\$0	(\$18,557)	\$0
Enterprise Funds:				
Water Building Acquisition 3.5%	76,136	0	(76,136)	0
Sewer Building Acquisition 3.5%	56,089	0	(56,089)	0
Refuse Building Acquisition 3.5%	39,218	0	(39,218)	0
<b>Totals</b>	<u>\$190,000</u>	<u>\$0</u>	<u>(\$190,000)</u>	<u>\$0</u>

These notes were backed by the full faith and credit of the City. The note liabilities were reflected in the fund which received the proceeds and which repaid the debt.

**City of Canton, Ohio**  
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**Note 12 - Capital Leases**

In past years, the City entered into capital leases for vehicles and equipment. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Fixed assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into. The leased equipment is reported in the general fixed assets account group at \$1,102,553. The fixed assets are reported in the water and sewer enterprise funds at a cost of \$66,935 and \$16,218, respectively. Accumulated depreciation through December 31, 1999 amounted to \$12,478 and \$5,792, respectively, leaving a book value of \$54,457 and \$10,426, respectively. Such agreements provide for minimum, annual lease payments as follows:

	General Long - Term Obligations Account Group	Enterprise
2000	\$185,875	\$13,142
2001	86,722	13,142
2002	242,206	36,705
Total Minimum Lease Payments	\$514,803	\$62,989
Less: Amounts Representing Interest	(27,878)	(4,010)
Present Value of Minimum Lease Payments	\$486,925	\$58,979

**Note 13 - Interfund Assets and Liabilities**

At December 31, 1999, the health services special revenue fund had an interfund payable of \$15,000 and the general fund had an interfund receivable for the same amount.

At December 31, 1999, the water enterprise fund had an interfund loan payable of \$500,000 and the benefits and insurance special revenue fund had an interfund loan receivable for the same amount. This interfund loan has interest rates varying from 5.37 percent to 5.61 percent and matures in February 2000.

At December 31, 1999, due to/from other funds consisted of:

	Due from Other Funds	Due to Other Funds
General Fund	\$0	\$996,816
Special Revenue Funds:		
Street Construction, Maintenance and Repair	0	42,019
Community Development	0	30,087
Health Services	0	60,214
Crime Lab	0	10,107
Youth Development	0	377
Municipal Probation Services	0	225
Misdemeanor Community Sanction Grant	0	860
Total Special Revenue Funds	\$0	\$143,889

**City of Canton, Ohio**  
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	Due from Other Funds	Due to Other Funds
Capital Projects Capital Projects Fund	\$0	\$17,486
Enterprise Funds:		
Water	0	104,017
Sewer	0	83,898
Refuse	0	50,639
Total Enterprise Funds	0	238,554
Internal Service Funds:		
Health Insurance	0	1,381
Workers Compensation Retrospective Plan	1,398,126	0
Total Internal Service Funds	1,398,126	1,381
Totals	\$1,398,126	\$1,398,126

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

The City's enterprise funds account for the provision of water, sewer and refuse services. Each district is accounted for in a separate enterprise fund. Key financial information as of and for the year ended December 31, 1999, for each activity is as follows:

	Water Fund	Sewer Fund	Refuse Fund	Total
Operating Revenues	\$8,504,751	\$7,927,167	\$3,442,662	\$19,874,580
Depreciation Expense	2,103,194	621,580	183,838	2,908,612
Operating Income (Loss)	(708,774)	2,976,343	(507,480)	1,760,089
Operating Grants	0	0	94,778	94,778
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	0	129,498	0	129,498
Net Income (Loss)	(1,402,472)	2,510,113	(413,742)	693,899
Current Capital Contributions	787,371	889,248	0	1,676,619
Fixed Assets:				
Additions	4,365,425	10,729,070	156,430	15,250,925
Deletions	605,753	226,007	0	831,760
Net Working Capital	3,818,040	7,203,970	2,605,483	13,627,493
Total Assets	47,656,612	44,419,496	3,297,964	95,374,072
Other Liabilities Payable from Revenues	16,403,893	23,160,651	141,995	39,706,539
Total Equity	28,502,966	18,174,226	2,938,824	49,616,016
Encumbrances Outstanding at December 31, 1999	\$1,397,139	\$1,924,188	\$69,259	\$3,390,586

**City of Canton, Ohio**  
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**Note 15 - Other Employee Benefits**

**A. *Compensated Absences***

The criteria for determining vacation and sick leave components are derived from negotiated agreements, City ordinances and State laws. Employees earn two to six weeks of vacation per year, depending upon length of service. Twelve days of vacation may be carried forward into the next year.

Employees may bank up to 75 days earned vacation time toward retirement, payable at retirement or termination. No more than 15 days of earned vacation may be banked in any one year in minimum increments of five days. In lieu of, or in addition to banking vacation, an employee may request to receive cash payment for unused vacation of no more than 10 days per year in minimum increments of five days calculated at 90 percent of the current rate of pay. Employees must declare their desire to receive cash payment no later than October 1 of each year. Payment shall be made on the first regular pay day in November of each year. Approval of the cash payment is within the sole discretion of the appointing authority.

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is unlimited. Upon retirement or death, an employee can be paid 100 percent to a maximum of 150 days of accumulated, unused sick leave. Firefighters and police can be paid 100 percent to a maximum of 187.5 days and 1,500 hours, respectively.

**B. *Life Insurance***

For employees in the AFSCME Union, the City provides a \$20,000 life insurance policy and a \$20,000 accidental death and dismemberment policy through Ohio National Life Insurance Company. All employees, including elected officials may elect additional life insurance through American Federation of State, County and Municipal Employees Union of between \$14,000 and \$26,000 at their own expense.

**Note 16 - Defined Benefit Pension Plans**

**A. *Public Employee Retirement System***

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

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.35 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,272,903, \$2,241,729, and \$1,843,616, respectively. The full amount has been contributed for 1998 and 1997. 68.97 percent has been contributed for 1999 with the

**City of Canton, Ohio**  
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remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

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

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

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and for 1999 the City was required to contribute 12.5 percent for police and 17 percent for firefighters. For 1998 the City contributions were 13 percent for police and 17.5 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the PFDPF for police and firefighters were \$1,055,814 and \$1,357,020 for the year ended December 31, 1999, \$1,109,713 and \$1,399,546 for the year ended December 31, 1998, and \$985,611 and \$1,164,783 for 1997. The full amount has been contributed for 1998 and 1997. 65.90 and 67.02 percent, respectively, have been contributed for 1999 with the remainder being reported as a liability within the general long-term obligations account group.

**Note 17 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service employees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees; 4.2 percent was the portion that was used to fund health care.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investments income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to 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 \$1,020,983.

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

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

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

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Police and Firemen's Disability and Pension Fund's board of trustees to provide health care coverage and states that health care cost paid from the Police and Firemen's Disability and Pension Fund shall be included in the employer's contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7 percent of covered payroll was applied to the postemployment health care program during 1999. For 1998 the percent used to fund healthcare was 6.5 percent. This allocation will be raised to 7.25 percent in 2000. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 1999 that were used to fund postemployment benefits were \$591,256 for police and \$558,773 for fire. PFDPF's total health care expenses for the year ended December 31, 1998, (the latest information available) were \$78,596,790, which was net of member contributions of \$5,331,515. The number of PFDPF participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters.

**Note 18 - Jointly Governed Organizations**

***A. Stark Area Regional Transit Authority***

The City participates in the Stark Area Regional Transit Authority (Authority) which is a jointly governed organization between Stark County and the cities of Canton, Massillon and Alliance. A nine member board of trustees oversees the operation of the Authority. The City appoints three of the nine members. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority which include budgeting, appropriating, contracting and designating management. The City has no financial responsibility for any of the Authority's liabilities. The City contributed \$1,751 from the general fund during 1999 for the operation of SCOG, which represents less than one percent of total contributions. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

**City of Canton, Ohio**  
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***B. Stark Council of Governments***

The Stark Council of Governments (SCOG) is a jointly governed organization. SCOG is a regional council of governments formed under chapter 167 of the Ohio Revised Code. Currently, SCOG's functions include the funding and operation of the Stark County Metropolitan Narcotics Unit and the Canton Crime Lab. SCOG is governed by the membership, including Stark County, and other cities and villages and townships. The membership elects a nine member executive committee. Based on recommendations of the executive committee, the membership approves its own budget, appoints personnel and performs accounting and finance related activities. Continued existence of the agency is dependent on the City's continued participation; however, the City does not have an equity interest in the agency. The agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden to the City. The City contributed \$657,611 from the general fund during 1999 for the operation of SCOG, which represents 32.5 percent of total contributions. Complete financial statements may be obtained from the Stark County Council of Governments, P.O. Box 21451, Canton, Ohio 44701-1451.

***C. Stark County Regional Planning Commission***

The City participates in the Stark County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The commission is jointly governed among Stark County, and other cities, villages, and townships. Of the 48 member board, the City appoints five members. The degree of control exercised by any participating government is limited to its representation on the board. The principle aim of the Commission is to provide comprehensive planning, both long and short term range, dealing with the economic and physical environment of Stark County. The board exercised total authority for the day-to-day operations of the Commission. These include budgeting, appropriating, contracting, and designating management. The City has no financial responsibility for any of the Commission's liabilities. In 1999, the City contributed \$10,443 to the Commission which represents one percent of total contributions. Complete financial statements can be obtained from the Stark County Regional Planning Commission, Stark County, Ohio.

**Note 19 - Joint Venture**

***A. Canton Tomorrow, Inc.***

The City participates in Canton Tomorrow, Inc., formed under Chapter 1702 of the Ohio Revised Code. Of the 21 member board, the City appoints three members. The degree of control exercised by any participating government is limited to its representation on the board. Canton Tomorrow, Inc., was formed to serve as a catalyst to bring together the vision, initiative and action necessary for the continuing revitalization of the City. Continued existence of Canton Tomorrow, Inc. is dependent on the City's continued participation; however, the City does not have an equity interest in Canton Tomorrow, Inc. The agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden to the City. In 1999, the City contributed \$8,571 to Canton Tomorrow, Inc., which represents seven percent of total contributions. Complete financial statements can be obtained from Canton Tomorrow, Inc., Canton, Ohio.

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

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***B. Downtown Canton Special Improvement District***

The City participates in the Canton Special Improvement District (District), formed under Chapter 1710 of the Ohio Revised Code. Of the nine member board, the City appoints two members. The degree of control exercised by any participating government is limited to its representation on the board. The District was created for the purpose of developing and implementing plans for public improvements and public services. Continued existence of the District is dependent on the City's continued participation; however, the City does not have an equity interest in the District. In 1999, the City contributed \$123,628 to the District, which represents nine percent of total contributions. Complete financial statements can be obtained from the Downtown Canton Special Improvement District, Canton, Ohio.

**Note 20 - Related Organization - Joint Recreation District**

Three of the five members of the Joint Recreation District (District) are appointed by the City. The District hires and fires its own staff and does not rely on the City to finance deficits. The City is not financially accountable for the District nor is the District financially dependent on the City. The District serves as its own budgeting, taxing and debt issuance authority. The City did not make any contributions during 1999. Complete financial statements can be obtained from the Canton Recreation Department, Canton, Ohio.

**Note 21 - Contingencies**

***A. Grants***

The City received financial assistance from federal and State agencies in the form of grants. The disbursements of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City.

***B. Litigation***

The City is a party to legal proceedings. The City management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material adverse effect, if any, on the financial condition of the City.

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

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**Note 22 - Contractual Commitments**

As of December 31, 1999, the City had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
Water Enterprise Fund:	
Water Meters	\$746,736
Sewer Enterprise Fund:	
Water Meters	746,736
Total Contractual Commitments	<u>\$1,493,472</u>

**Note 23 - Subsequent Event**

On May 17, 2000, the City issued a \$2,890,000 general obligation bond anticipation note to replace the \$4,625,000 note. Of this note issue, \$2,025,000 will be used for the parking garage improvement, \$152,700 for building improvement, \$203,600 for civic center improvement, \$101,800 for Market Avenue improvement and \$406,900 for street improvement.

**Combining, Individual Fund and  
Account Group Statements and Schedules**

*General Fund*

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The General Fund accounts for financial resources traditionally associated with the general governmental operations of the City except those required to be accounted for in another fund.

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$1,927,991	\$1,958,325	\$30,334
Municipal Income Tax	27,530,728	27,733,762	203,034
Charges for Services	6,473,283	6,740,050	266,767
Licenses, Permits and Fees	745,400	787,718	42,318
Fines and Forfeitures	524,822	567,337	42,515
Intergovernmental	7,886,962	8,658,892	771,930
Interest	1,622,058	1,728,134	106,076
Rentals	30,000	25,001	(4,999)
Other	145,097	154,599	9,502
<b>Total Revenues</b>	<b>46,886,341</b>	<b>48,353,818</b>	<b>1,467,477</b>
<b>Expenditures</b>			
Current:			
General Government:			
Service Director-Support Administration:			
Fringe Benefits	16,658	16,658	0
Materials and Supplies	2,887	1,511	1,376
Contractual Services	151,289	114,884	36,405
Capital Outlay	205	0	205
Other	3,000	2,679	321
<b>Total Service Director-Support Administration</b>	<b>174,039</b>	<b>135,732</b>	<b>38,307</b>
Service Director-Service Director Administration:			
Salaries and Wages	99,318	99,023	295
Fringe Benefits	41,235	41,168	67
Materials and Supplies	11,724	11,270	454
Contractual Services	28,016	28,905	(889)
Other	2,226	2,070	156
<b>Total Service Director-Service Director Administration</b>	<b>182,519</b>	<b>182,436</b>	<b>83</b>
Service Director- Purchase Administration:			
Salaries and Wages	221,584	221,584	0
Fringe Benefits	90,826	90,755	71
Materials and Supplies	203,138	196,464	6,674
Contractual Services	7,118	6,521	597
Capital Outlay	6,725	5,092	1,633
<b>Total Service Director-Purchase Administration</b>	<b>529,391</b>	<b>520,416</b>	<b>8,975</b>
Service Director-Annexation:			
Materials and Supplies	4,014	4,014	0
Contractual Services	6,721	6,508	213
<b>Total Service Director-Annexation</b>	<b>10,735</b>	<b>10,522</b>	<b>213</b>
Water-Distribution Maintenance:			
Salaries and Wages	\$371	\$0	\$371

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Building and Maintenance-Other Building:</b>			
Salaries and Wages	\$637,194	\$637,169	\$25
Fringe Benefits	299,530	299,035	495
Materials and Supplies	74,734	71,013	3,721
Contractual Services	277,707	274,542	3,165
Capital Outlay	250	65	185
Other	8,423	7,136	1,287
<b>Total Building and Maintenance-Other Building</b>	<b>1,297,838</b>	<b>1,288,960</b>	<b>8,878</b>
<b>Income Tax-Income Tax Administration:</b>			
Salaries and Wages	139,028	138,651	377
Fringe Benefits	56,065	56,055	10
Materials and Supplies	89,853	86,410	3,443
Contractual Services	96,640	90,368	6,272
Capital Outlay	23,148	22,444	704
Other	1,300	48	1,252
<b>Total Income Tax-Income Tax Administration</b>	<b>406,034</b>	<b>393,976</b>	<b>12,058</b>
<b>Income Tax Banking:</b>			
Salaries and Wages	534,967	533,786	1,181
Fringe Benefits	238,273	234,927	3,346
<b>Total Income Tax Banking</b>	<b>773,240</b>	<b>768,713</b>	<b>4,527</b>
<b>Mayor-Mayor Administration:</b>			
Salaries and Wages	322,301	322,218	83
Fringe Benefits	142,528	142,528	0
Materials and Supplies	1,841	1,286	555
Contractual Services	10,828	10,142	686
Capital Outlay	500	250	250
Other	6,016	5,935	81
<b>Total Mayor-Mayor Administration</b>	<b>484,014</b>	<b>482,359</b>	<b>1,655</b>
<b>Mayor-Human Resources Administration:</b>			
Salaries and Wages	166,596	166,337	259
Fringe Benefits	64,979	64,931	48
Materials and Supplies	699	263	436
Contractual Services	29,381	25,629	3,752
Capital Outlay	276	0	276
Other	650	0	650
<b>Total Mayor-Human Resources Administration</b>	<b>262,581</b>	<b>257,160</b>	<b>5,421</b>
<b>Mayor-Word Processing Administration:</b>			
Salaries and Wages	121,975	121,697	278
Fringe Benefits	61,013	60,784	229
<b>Total Mayor- Word Processing Administration</b>	<b>\$182,988</b>	<b>\$182,481</b>	<b>\$507</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Mayor-Youth Development Administration:</b>			
Salaries and Wages	\$231,471	\$231,471	\$0
Fringe Benefits	73,501	73,501	0
Materials and Supplies	3,268	2,055	1,213
Contractual Services	11,391	10,296	1,095
Capital Outlay	300	0	300
Other	100	0	100
<b>Total Mayor-Youth Development Administration</b>	<b>320,031</b>	<b>317,323</b>	<b>2,708</b>
<b>Council-Council Administration:</b>			
Salaries and Wages	321,538	321,406	132
Fringe Benefits	186,979	186,716	263
Materials and Supplies	1,569	979	590
Contractual Services	18,451	17,004	1,447
Capital Outlay	828	828	0
Other	4,250	3,906	344
<b>Total Council-Council Administration</b>	<b>533,615</b>	<b>530,839</b>	<b>2,776</b>
<b>Courts/Judge-Judge Administration:</b>			
Salaries and Wages	908,959	908,873	86
Fringe Benefits	424,582	424,582	0
Materials and Supplies	23,894	23,326	568
Contractual Services	44,607	37,457	7,150
Capital Outlay	2,672	2,183	489
Other	4,280	3,518	762
<b>Total Courts/Judge-Judge Administration</b>	<b>1,408,994</b>	<b>1,399,939</b>	<b>9,055</b>
<b>Judge Administration-Financial Responsibility:</b>			
Salaries and Wages	24,135	24,135	0
Fringe Benefits	6,561	6,561	0
<b>Total Judge Administration-Financial Responsibility</b>	<b>30,696</b>	<b>30,696</b>	<b>0</b>
<b>Courts/Clerk-Clerk of Courts Administration:</b>			
Salaries and Wages	807,522	806,974	548
Fringe Benefits	379,310	379,303	7
Materials and Supplies	62,986	54,896	8,090
Contractual Services	55,326	40,237	15,089
Capital Outlay	300	0	300
Other	17,177	7,701	9,476
<b>Total Courts/Clerk-Clerk of Courts Administration</b>	<b>\$1,322,621</b>	<b>\$1,289,111</b>	<b>\$33,510</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Law Director-Law Administration:</b>			
Salaries and Wages	\$761,119	\$761,119	\$0
Fringe Benefits	333,546	333,546	0
Materials and Supplies	17,734	16,489	1,245
Contractual Services	88,318	80,250	8,068
Capital Outlay	7,704	7,499	205
Other	5,857	4,450	1,407
<b>Total Law Director-Law Administration</b>	<b>1,214,278</b>	<b>1,203,353</b>	<b>10,925</b>
<b>Auditor-Auditor Administration:</b>			
Salaries and Wages	574,338	573,774	564
Fringe Benefits	244,777	244,722	55
Materials and Supplies	19,986	19,831	155
Contractual Services	652,156	666,725	(14,569)
Capital Outlay	234	149	85
Other	21,076	9,121	11,955
<b>Total Auditor-Auditor Administration</b>	<b>1,512,567</b>	<b>1,514,322</b>	<b>(1,755)</b>
<b>Treasurer-Treasurer Administration:</b>			
Salaries and Wages	78,270	77,757	513
Fringe Benefits	34,284	34,056	228
<b>Total Treasurer-Treasurer Administration</b>	<b>112,554</b>	<b>111,813</b>	<b>741</b>
<b>Treasurer-Operations:</b>			
Salaries and Wages	90,804	90,597	207
Fringe Benefits	40,258	40,253	5
Materials and Supplies	1,495	1,161	334
Contractual Services	7,262	6,876	386
Capital Outlay	650	480	170
Other	40,014	193	39,821
<b>Total Treasurer-Operations</b>	<b>180,483</b>	<b>139,560</b>	<b>40,923</b>
<b>Board of Commission-Civil Service</b>			
Salaries and Wages	143,506	143,366	140
Fringe Benefits	62,070	62,070	0
Materials and Supplies	2,784	2,703	81
Contractual Services	28,411	27,558	853
Capital Outlay	410	278	132
Other	610	550	60
<b>Total Board of Commission-Civil Service</b>	<b>237,791</b>	<b>236,525</b>	<b>1,266</b>
<b>Board of Commission-Zoning Board:</b>			
<b>Planning and Zoning:</b>			
Salaries and Wages	7,129	7,129	0
Fringe Benefits	2,203	2,174	29
<b>Total Board of Commission-Zoning Board</b>	<b>\$9,332</b>	<b>\$9,303</b>	<b>\$29</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Motor Vehicle-Administration:</b>			
Salaries and Wages	\$147,704	\$145,352	\$2,352
Fringe Benefits	67,355	65,517	1,838
Materials and Supplies	1,705	1,262	443
Contractual Services	91,745	89,021	2,724
Other	151	75	76
<b>Total Motor Vehicle-Administration</b>	<b>308,660</b>	<b>301,227</b>	<b>7,433</b>
<b>Motor Vehicle-Service and Repair:</b>			
Salaries and Wages	658,602	648,480	10,122
Fringe Benefits	276,706	276,706	0
Materials and Supplies	770,113	718,233	51,880
Contractual Services	116,365	102,101	14,264
Capital Outlay	15,879	15,879	0
Other	9,067	8,624	443
<b>Total Motor Vehicle-Service and Repair</b>	<b>1,846,732</b>	<b>1,770,023</b>	<b>76,709</b>
<b>Insurance:</b>			
Salaries and Wages	63,485	63,400	85
Fringe Benefits	27,240	18,553	8,687
Materials and Supplies	7,109	14,992	(7,883)
Contractual Services	71,457	65,702	5,755
Other	300	106	194
<b>Total Insurance</b>	<b>169,591</b>	<b>162,753</b>	<b>6,838</b>
<b>Management Information Systems:</b>			
Salaries and Wages	856,051	836,131	19,920
Fringe Benefits	353,631	351,904	1,727
Materials and Supplies	110,040	101,992	8,048
Contractual Services	497,816	448,564	49,252
Capital Outlay	17,300	15,829	1,471
Other	32,066	11,442	20,624
<b>Total Management Information Systems</b>	<b>1,866,904</b>	<b>1,765,862</b>	<b>101,042</b>
<b>Total General Government</b>	<b>15,378,599</b>	<b>15,005,404</b>	<b>373,195</b>
<b>Security of Persons and Property:</b>			
<b>Safety Director-Safety Director Administration:</b>			
Salaries and Wages	136,990	136,987	3
Fringe Benefits	51,108	51,106	2
Materials and Supplies	120	20	100
Contractual Services	18,778	13,732	5,046
Capital Outlay	400	390	10
Other	500	500	0
<b>Total Safety Director-Safety Director Administration</b>	<b>\$207,896</b>	<b>\$202,735</b>	<b>\$5,161</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Safety Director-Code Enforcement Administration:</b>			
Salaries and Wages	\$602,297	\$602,297	\$0
Fringe Benefits	265,649	265,560	89
Materials and Supplies	18,375	16,189	2,186
Contractual Services	68,845	66,693	2,152
Capital Outlay	4,401	3,663	738
Other	13,070	12,316	754
<b>Total Safety Director-Code Enforcement Administration</b>	<b>972,637</b>	<b>966,718</b>	<b>5,919</b>
<b>Safety Director-School Police Administration:</b>			
Salaries and Wages	290,838	290,838	0
Fringe Benefits	93,008	92,990	18
Materials and Supplies	1,199	1,199	0
<b>Total Safety Director-School Police Administration</b>	<b>385,045</b>	<b>385,027</b>	<b>18</b>
<b>Safety Director-Central Communication Administration:</b>			
Salaries and Wages	604,998	604,713	285
Fringe Benefits	269,823	269,485	338
Materials and Supplies	100	0	100
Contractual Services	9,560	8,710	850
Capital Outlay	350	0	350
Other	648	193	455
<b>Total Safety Director-Central Communication Administration</b>	<b>885,479</b>	<b>883,101</b>	<b>2,378</b>
<b>Police Administration:</b>			
Salaries and Wages	8,829,596	8,829,329	267
Fringe Benefits	3,213,307	3,193,371	19,936
Materials and Supplies	64,793	59,273	5,520
Contractual Services	667,465	638,871	28,594
Capital Outlay	4,051	3,403	648
Other	73,776	70,986	2,790
<b>Total Police Administration</b>	<b>12,852,988</b>	<b>12,795,233</b>	<b>57,755</b>
<b>Fire Administration:</b>			
Salaries and Wages	8,415,036	8,403,190	11,846
Fringe Benefits	2,987,219	2,976,054	11,165
Materials and Supplies	117,565	112,987	4,578
Contractual Services	436,730	431,942	4,788
Capital Outlay	4,251	4,134	117
Other	39,406	38,563	843
<b>Total Fire Administration</b>	<b>12,000,207</b>	<b>11,966,870</b>	<b>33,337</b>
<b>Traffic Divisions-Fire Alarm Maintenance:</b>			
Salaries and Wages	\$2,657	\$2,157	\$500

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Traffic Divisions-Traffic Engineer/Parking Meter:</b>			
Salaries and Wages	\$78,840	\$78,696	\$144
Fringe Benefits	37,380	37,380	0
Materials and Supplies	6,096	4,100	1,996
Contractual Services	7,369	6,757	612
Capital Outlay	4,000	3,995	5
Other	3,067	1,200	1,867
<b>Total Traffic Divisions-Traffic Engineer/Parking Meter</b>	<b>136,752</b>	<b>132,128</b>	<b>4,624</b>
<b>Total Security of Persons and Property</b>	<b>27,443,661</b>	<b>27,333,969</b>	<b>109,692</b>
<b>Public Health:</b>			
<b>Health Administration:</b>			
Salaries and Wages	196,108	196,108	0
Fringe Benefits	92,074	92,074	0
Materials and Supplies	11,392	10,363	1,029
Contractual Services	110,516	107,297	3,219
Capital Outlay	300	145	155
Other	1,240	5,684	(4,444)
<b>Total Health Administration</b>	<b>411,630</b>	<b>411,671</b>	<b>(41)</b>
<b>Health-Nurses:</b>			
Salaries and Wages	390,223	389,174	1,049
Fringe Benefits	174,029	174,029	0
Materials and Supplies	12,934	11,135	1,799
Contractual Services	2,588	2,095	493
Capital Outlay	300	118	182
Other	1,856	1,497	359
<b>Total Health-Nurses</b>	<b>581,930</b>	<b>578,048</b>	<b>3,882</b>
<b>Health-Lab:</b>			
Salaries and Wages	80,660	80,208	452
Fringe Benefits	45,347	45,347	0
Materials and Supplies	22,914	20,878	2,036
Contractual Services	6,623	6,352	271
Capital Outlay	340	200	140
Other	50	50	0
<b>Total Health-Lab</b>	<b>155,934</b>	<b>153,035</b>	<b>2,899</b>
<b>Health-Environmental Health Administration:</b>			
Salaries and Wages	349,326	349,173	153
Fringe Benefits	130,408	130,399	9
Materials and Supplies	1,449	1,226	223
Contractual Services	14,218	13,920	298
Capital Outlay	99	0	99
Other	1,165	1,165	0
<b>Total Health-Environmental Health Administration</b>	<b>\$496,665</b>	<b>\$495,883</b>	<b>\$782</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Total Public Health	\$1,646,159	\$1,638,637	\$7,522
Transportation:			
Engineering-Administration:			
Salaries and Wages	130	130	0
Engineering-Daily Operations:			
Salaries and Wages	197,463	197,195	268
Fringe Benefits	84,094	84,076	18
Materials and Supplies	250	8	242
Contractual Services	9,806	9,800	6
Other	197	0	197
Total Engineering-Daily Operations	291,810	291,079	731
Street-Maintenance:			
Salaries and Wages	673,851	673,425	426
Fringe Benefits	259,097	259,097	0
Materials and Supplies	262,139	259,113	3,026
Contractual Services	955,270	953,777	1,493
Capital Outlay	3,200	2,746	454
Other	9,695	9,381	314
Total Street-Maintenance	2,163,252	2,157,539	5,713
Total Transportation	2,455,192	2,448,748	6,444
Leisure Time Activities:			
Park Division-Park Administration:			
Salaries and Wages	662,772	661,331	1,441
Fringe Benefits	297,036	297,030	6
Materials and Supplies	41,395	37,941	3,454
Contractual Services	166,164	162,274	3,890
Capital Outlay	1,200	717	483
Other	8,312	7,557	755
Total Park Division-Park Administration	1,176,879	1,166,850	10,029
Park Division-Police:			
Salaries and Wages	66,106	64,538	1,568
Fringe Benefits	32,221	31,931	290
Materials and Supplies	567	414	153
Contractual Services	1,542	1,502	40
Capital Outlay	313	292	21
Total Park Division-Police	\$100,749	\$98,677	\$2,072

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Mayor-Baseball:</b>			
Salaries and Wages	\$39,295	\$37,470	\$1,825
Fringe Benefits	9,803	9,785	18
Materials and Supplies	19,917	18,699	1,218
Contractual Services	49,779	49,284	495
Other	2,341	1,470	871
<b>Total Mayor-Baseball</b>	<b>121,135</b>	<b>116,708</b>	<b>4,427</b>
<b>Civic Center-Civic Center Administration:</b>			
Salaries and Wages	536,178	536,142	36
Fringe Benefits	229,413	229,280	133
Materials and Supplies	87,339	85,292	2,047
Contractual Services	256,953	254,803	2,150
Capital Outlay	4,887	4,697	190
Other	8,919	8,282	637
<b>Total Civic Center-Civic Center Administration</b>	<b>1,123,689</b>	<b>1,118,496</b>	<b>5,193</b>
<b>Civic Center-Concessions:</b>			
Salaries and Wages	28,440	28,416	24
Fringe Benefits	5,490	5,490	0
<b>Total Civic Center-Concessions</b>	<b>33,930</b>	<b>33,906</b>	<b>24</b>
<b>Total Leisure Time Activities</b>	<b>2,556,382</b>	<b>2,534,637</b>	<b>21,745</b>
<b>Total Expenditures</b>	<b>49,479,993</b>	<b>48,961,395</b>	<b>518,598</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(2,593,652)</b>	<b>(607,577)</b>	<b>1,986,075</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	5	5	0
Advances In	15,000	15,000	0
Operating Transfers Out	(1,751,746)	(1,751,340)	406
<b>Total Other Financing Sources (Uses)</b>	<b>(1,736,741)</b>	<b>(1,736,335)</b>	<b>406</b>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	<b>(4,330,393)</b>	<b>(2,343,912)</b>	<b>1,986,481</b>
<b>Fund Balance Beginning of Year</b>	<b>4,286,972</b>	<b>4,286,972</b>	<b>0</b>
<b>Unexpended Prior Year Encumbrances</b>	<b>326,403</b>	<b>326,403</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$282,982</b>	<b>\$2,269,463</b>	<b>\$1,986,481</b>

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## *Special Revenue Funds*

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

***Police and Fire Pension Fund*** To account for property taxes and transfers from the general fund for the payment of the employer's share of police and fire pension benefits.

***Street Construction, Maintenance and Repair Fund*** Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.

***State Highway Fund*** Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

***Municipal Road Fund*** To account for County grant money used for various street projects approved through the county's municipal road fund.

***Benefits and Insurance Fund*** To account for receipts of monies from the County for settlement of a lawsuit regarding past distribution of undivided local government fund. Under agreement between the administration and unions, as authorized by Council, these monies are used for future increases in benefits and insurance costs.

***Cornerstone Parking Deck Fund*** To account for parking fees used for the upkeep of the Cornerstone Parking Deck.

***Community Development Fund*** To account for HUD Community Development Block Grant money used for the acquisition of real property, administrative costs, public facilities, and the rehabilitation of real property.

***Health Services Fund*** To account for State and Federal grant funds used for various health education, prevention, and treatment programs in the City.

***Crime Lab Fund*** To account for revenues received from Stark Council of Governments for the operation of the crime lab.

***Court's Computer Fund*** To account for monies used to maintain court computer systems.

***Recycle Ohio Fund*** To account for grant monies used for of the City's recycling program.

***Youth Development Fund*** To account for grant monies used for summer youth employment programs.

***Enforcement and Education Fund*** To account for fines which are used for educating the public on the dangers of driving while under the influence of alcohol and the laws governing the operation of a motor vehicle while under the influence of alcohol.

(continued)

*Special Revenue Funds (continued)*

***Indigent Driver Alcohol Treatment Fund*** To account for fines collected by the municipal court from persons whose driver's license or permit was suspended for driving under the influence of alcohol. By order of the court, this fund will provide for the cost of rehabilitation for those deemed to be indigent.

***Law Enforcement Fund*** To account for monies received from the sale or disposition of seized contraband. Expenditures from this fund are made for law enforcement purposes.

***Municipal Probation Services Fund*** To account for fines and forfeitures used for various probation projects.

***Local Law Enforcement Block Grant Fund*** To account for block grant monies used for law enforcement purposes.

***Other*** Smaller special revenue funds operated by the City and subsidized in part by local State and Federal monies as well as miscellaneous sources. These funds are as follows:

*City Hall Plaza Fund*  
*Guardrail/Attenuator Replacement Fund*  
*Southeast Community Center Fund*  
*Park Fund*  
*D.A.R.E. Program Fund*  
*Drug Law Enforcement Fund*  
*Misdemeanor Community Sanction Grant Fund*  
*COPS School Based Partnership Fund*  
*Thermal Imaging System Fund*  
*Clerk of Courts Administration Fund*

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

	Police and Fire Pension	Street Construction, Maintenance and Repair	State Highway	Municipal Road
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$717,473	\$490,593	\$73,552	\$296,724
Receivables:				
Taxes	537,674	0	0	0
Accounts	0	0	0	0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	253,966	14,889	0
Interfund Loan	0	0	0	0
Materials and Supplies Inventory	0	139,668	0	0
<b>Total Assets</b>	<b>\$1,255,147</b>	<b>\$884,227</b>	<b>\$88,441</b>	<b>\$296,724</b>
<b>Liabilities</b>				
Accounts Payable	\$0	\$19,753	\$6,940	\$0
Contracts Payable	0	4,698	0	0
Accrued Wages and Benefits	0	26,176	2,385	0
Compensated Absences Payable	0	14,530	842	0
Intergovernmental Payable	0	2,430	222	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	42,019	0	0
Deferred Revenue	537,674	0	0	0
<b>Total Liabilities</b>	<b>537,674</b>	<b>109,606</b>	<b>10,389</b>	<b>0</b>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	0	96,861	4,558	40,216
Reserved for Inventory	0	139,668	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Interfund Loan Receivable	0	0	0	0
Unreserved, Undesignated	717,473	538,092	73,494	256,508
<b>Total Fund Equity (Deficit)</b>	<b>717,473</b>	<b>774,621</b>	<b>78,052</b>	<b>296,724</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$1,255,147</b>	<b>\$884,227</b>	<b>\$88,441</b>	<b>\$296,724</b>

<u>Benefits and Insurance</u>	<u>Cornerstone Parking Deck</u>	<u>Community Development</u>	<u>Health Services</u>	<u>Crime Lab</u>	<u>Court's Computer</u>
\$5,674,875	\$108,508	\$831,727	\$1,316,474	\$2,572	\$282,230
0	0	0	0	0	0
0	0	102,551	0	0	11,111
143,812	0	538	0	0	0
0	0	5,568,273	0	0	0
0	0	0	0	0	3,105
500,000	0	0	0	0	0
0	0	0	0	0	0
<u>\$6,318,687</u>	<u>\$108,508</u>	<u>\$6,503,089</u>	<u>\$1,316,474</u>	<u>\$2,572</u>	<u>\$296,446</u>
\$0	\$1,429	\$65,442	\$19,494	\$0	\$12,746
0	0	189,688	0	0	0
0	0	31,955	38,340	0	0
0	0	10,228	15,944	0	0
0	9,947	23,753	8,589	0	0
0	0	0	15,000	0	0
0	0	30,087	60,214	10,107	0
0	0	102,551	0	0	0
<u>0</u>	<u>11,376</u>	<u>453,704</u>	<u>157,581</u>	<u>10,107</u>	<u>12,746</u>
0	33	5,482,173	72,367	0	12,568
0	0	0	0	0	0
0	0	5,568,273	0	0	0
500,000	0	0	0	0	0
5,818,687	97,099	(5,001,061)	1,086,526	(7,535)	271,132
<u>6,318,687</u>	<u>97,132</u>	<u>6,049,385</u>	<u>1,158,893</u>	<u>(7,535)</u>	<u>283,700</u>
<u>\$6,318,687</u>	<u>\$108,508</u>	<u>\$6,503,089</u>	<u>\$1,316,474</u>	<u>\$2,572</u>	<u>\$296,446</u>

(continued)

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

	<u>Recycle Ohio</u>	<u>Youth Development</u>	<u>Enforcement and Education</u>	<u>Indigent Driver Alcohol Treatment</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$29,800	\$38,450	\$54,629	\$91,669
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	776	0
Accrued Interest	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	0	3,242
Interfund Loan	0	0	0	0
Inventory	0	0	0	0
<i>Total Assets</i>	<u>\$29,800</u>	<u>\$38,450</u>	<u>\$55,405</u>	<u>\$94,911</u>
<b>Liabilities</b>				
Accounts Payable	\$1,526	\$5,444	\$0	\$0
Contracts Payable	16,215	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	377	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>17,741</u>	<u>5,821</u>	<u>0</u>	<u>0</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	8,623	4,477	5,785	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Reserved for Interfund Loan Receivable	0	0	0	0
Unreserved, Undesignated	3,436	28,152	49,620	94,911
<i>Total Fund Equity (Deficit)</i>	<u>12,059</u>	<u>32,629</u>	<u>55,405</u>	<u>94,911</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$29,800</u>	<u>\$38,450</u>	<u>\$55,405</u>	<u>\$94,911</u>

Law Enforcement	Municipal Probation Services	Local Law Enforcement Block Grant	Other	Totals
\$14,886	\$95,129	\$196,991	\$141,301	\$10,457,583
0	0	0	0	537,674
1,202	0	0	0	115,640
0	0	0	0	144,350
0	0	0	0	5,568,273
0	1,582	0	4,355	281,139
0	0	0	0	500,000
0	0	0	0	139,668
<b>\$16,088</b>	<b>\$96,711</b>	<b>\$196,991</b>	<b>\$145,656</b>	<b>\$17,744,327</b>
\$3,053	\$0	\$0	\$22,318	\$158,145
0	0	0	0	210,601
0	881	0	558	100,295
0	0	0	256	41,800
0	82	0	51	45,074
0	0	0	0	15,000
0	225	0	860	143,889
0	0	0	0	640,225
<b>3,053</b>	<b>1,188</b>	<b>0</b>	<b>24,043</b>	<b>1,355,029</b>
1,261	0	134,355	28,801	5,892,078
0	0	0	0	139,668
0	0	0	0	5,568,273
0	0	0	0	500,000
11,774	95,523	62,636	92,812	4,289,279
<b>13,035</b>	<b>95,523</b>	<b>196,991</b>	<b>121,613</b>	<b>16,389,298</b>
<b>\$16,088</b>	<b>\$96,711</b>	<b>\$196,991</b>	<b>\$145,656</b>	<b>\$17,744,327</b>

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

	Police and Fire Pension	Street Construction, Maintenance and Repair	State Highway	Municipal Road
<b>Revenues</b>				
Property and Other Taxes	\$295,955	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	214,936	2,547,747	202,863	160,546
Interest	0	0	0	0
Contributions and Donations	0	0	0	0
Rentals	0	0	0	0
Other	0	1,146	0	0
<b>Total Revenues</b>	<b>510,891</b>	<b>2,548,893</b>	<b>202,863</b>	<b>160,546</b>
<b>Expenditures</b>				
Current:				
General Government	0	0	0	0
Security of Persons and Property	1,119,224	1,294,667	48,330	0
Public Health	0	0	0	0
Transportation	0	1,187,945	211,081	148,284
Community Environment	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<b>Total Expenditures</b>	<b>1,119,224</b>	<b>2,482,612</b>	<b>259,411</b>	<b>148,284</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(608,333)</i>	<i>66,281</i>	<i>(56,548)</i>	<i>12,262</i>
<b>Other Financing Sources</b>				
Operating Transfers In	1,325,806	0	0	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<i>717,473</i>	<i>66,281</i>	<i>(56,548)</i>	<i>12,262</i>
<i>Fund Balances Beginning of Year</i>	<i>0</i>	<i>714,145</i>	<i>134,600</i>	<i>349,462</i>
Residual Equity Transfers	0	0	0	(65,000)
Decrease in Reserve for Inventory	0	(5,805)	0	0
<b>Fund Balances (Deficit) End of Year</b>	<b>\$717,473</b>	<b>\$774,621</b>	<b>\$78,052</b>	<b>\$296,724</b>

<u>Benefits and Insurance</u>	<u>Cornerstone Parking Deck</u>	<u>Community Development</u>	<u>Health Services</u>	<u>Crime Lab</u>	<u>Court's Computer</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	159,072	0	0	0	183,955
0	0	0	117,707	0	0
0	0	0	0	0	0
688,976	0	5,464,234	2,392,363	308,707	0
360,409	0	349,483	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,000	1,341	0	0
<u>1,049,385</u>	<u>159,072</u>	<u>5,814,717</u>	<u>2,511,411</u>	<u>308,707</u>	<u>183,955</u>
10,396	116,508	0	0	0	120,511
0	0	0	0	423,209	0
0	0	0	2,092,400	0	0
0	0	0	0	0	0
0	0	5,794,812	0	0	0
0	0	335,000	0	0	0
0	0	306,376	0	0	0
<u>10,396</u>	<u>116,508</u>	<u>6,436,188</u>	<u>2,092,400</u>	<u>423,209</u>	<u>120,511</u>
1,038,989	42,564	(621,471)	419,011	(114,502)	63,444
0	0	0	49,500	0	0
<u>1,038,989</u>	<u>42,564</u>	<u>(621,471)</u>	<u>468,511</u>	<u>(114,502)</u>	<u>63,444</u>
5,279,698	54,568	6,670,856	690,382	106,967	220,256
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$6,318,687</u>	<u>\$97,132</u>	<u>\$6,049,385</u>	<u>\$1,158,893</u>	<u>(\$7,535)</u>	<u>\$283,700</u>

(continued)

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

	<u>Recycle Ohio</u>	<u>Youth Development</u>	<u>Enforcement and Education</u>	<u>Indigent Driver Alcohol Treatment</u>
<b>Revenues</b>				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	11,282	62,005
Intergovernmental	52,301	71,050	0	0
Interest	0	0	0	0
Contributions and Donations	0	0	0	0
Rentals	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>52,301</u>	<u>71,050</u>	<u>11,282</u>	<u>62,005</u>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	17,194	56,100	0	35,675
Security of Persons and Property	0	0	7,374	0
Public Health	0	0	0	0
Transportation	0	0	0	0
Community Environment	58,080	0	0	0
<b>Debt Service:</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>75,274</u>	<u>56,100</u>	<u>7,374</u>	<u>35,675</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,973)</u>	<u>14,950</u>	<u>3,908</u>	<u>26,330</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Expenditures and Other Financing Uses</i>	<u>(22,973)</u>	<u>14,950</u>	<u>3,908</u>	<u>26,330</u>
<i>Fund Balances Beginning of Year</i>	<u>35,032</u>	<u>17,679</u>	<u>51,497</u>	<u>68,581</u>
Residual Equity Transfers	0	0	0	0
Decrease in Reserve for Inventory	0	0	0	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$12,059</u>	<u>\$32,629</u>	<u>\$55,405</u>	<u>\$94,911</u>

<u>Law Enforcement</u>	<u>Municipal Probation Services</u>	<u>Local Law Enforcement Block Grant</u>	<u>Other</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$295,955
0	0	0	1,300	344,327
0	0	0	0	117,707
54,586	24,609	0	9,449	161,931
0	0	198,971	127,690	12,430,384
0	0	10,896	0	720,788
0	0	0	57,133	57,133
0	0	0	7,853	7,853
0	0	0	33,257	36,744
<u>54,586</u>	<u>24,609</u>	<u>209,867</u>	<u>236,682</u>	<u>14,172,822</u>
0	10,682	0	103,748	470,814
55,218	0	194,167	28,620	3,170,809
0	0	0	0	2,092,400
0	0	0	18,763	1,566,073
0	0	0	0	5,852,892
0	0	0	0	335,000
0	0	0	0	306,376
<u>55,218</u>	<u>10,682</u>	<u>194,167</u>	<u>151,131</u>	<u>13,794,364</u>
(632)	13,927	15,700	85,551	378,458
0	0	0	0	1,375,306
(632)	13,927	15,700	85,551	1,753,764
13,667	81,596	181,291	36,062	14,706,339
0	0	0	0	(65,000)
0	0	0	0	(5,805)
<u>\$13,035</u>	<u>\$95,523</u>	<u>\$196,991</u>	<u>\$121,613</u>	<u>\$16,389,298</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$465,890	\$295,955	(\$169,935)
Intergovernmental	45,000	214,936	169,936
<i>Total Revenues</i>	<u>510,890</u>	<u>510,891</u>	<u>1</u>
<b>Expenditures</b>			
<b>Current:</b>			
Security of Persons and Property:			
Police Administration:			
Fringe Benefits	720,932	616,610	104,322
Other	2,525	0	2,525
<i>Total Police Administration</i>	<u>723,457</u>	<u>616,610</u>	<u>106,847</u>
Fire Administration:			
Fringe Benefits	575,995	502,614	73,381
Other	2,525	0	2,525
<i>Total Fire Administration</i>	<u>578,520</u>	<u>502,614</u>	<u>75,906</u>
<i>Total Expenditures</i>	<u>1,301,977</u>	<u>1,119,224</u>	<u>182,753</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(791,087)	(608,333)	182,754
<b>Other Financing Sources</b>			
Operating Transfers In	1,192,573	1,325,806	133,233
<i>Excess of Revenues and Other</i> <i>Financing Sources Over Expenditures</i>	401,486	717,473	315,987
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$401,486</u>	<u>\$717,473</u>	<u>\$315,987</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$2,375,500	\$2,469,276	\$93,776
Other	0	1,146	1,146
<i>Total Revenues</i>	<u>2,375,500</u>	<u>2,470,422</u>	<u>94,922</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Traffic Divisions-			
Traffic Engineer Administration:			
Salaries and Wages	198,211	198,003	208
Fringe Benefits	83,365	81,716	1,649
Materials and Supplies	16,446	16,323	123
Contractual Services	93,719	86,187	7,532
Capital Outlay	6,470	5,631	839
Other	2,700	2,611	89
<i>Total Traffic Divisions- Traffic Engineer Administration</i>	<u>400,911</u>	<u>390,471</u>	<u>10,440</u>
Traffic Divisions-			
Traffic Sign and Paint:			
Salaries and Wages	203,162	198,477	4,685
Fringe Benefits	83,366	80,592	2,774
Materials and Supplies	67,838	66,509	1,329
Contractual Services	34,507	33,224	1,283
Capital Outlay	3,062	2,575	487
Other	6,854	5,805	1,049
<i>Total Traffic Divisions- Traffic Sign and Paint</i>	<u>398,789</u>	<u>387,182</u>	<u>11,607</u>
Traffic Divisions-			
Traffic Signal:			
Salaries and Wages	257,223	252,059	5,164
Fringe Benefits	97,299	95,267	2,032
Materials and Supplies	23,126	18,563	4,563
Contractual Services	294,915	218,909	76,006
Capital Outlay	15,077	7,415	7,662
Other	2,397	1,421	976
<i>Total Traffic Divisions- Traffic Signal</i>	<u>690,037</u>	<u>593,634</u>	<u>96,403</u>
<i>Total Security Persons and Property</i>	<u>\$1,489,737</u>	<u>\$1,371,287</u>	<u>\$118,450</u>

(continued)

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Transportation:			
Street-Maintenance:			
Salaries and Wages	\$564,179	\$507,432	\$56,747
Fringe Benefits	238,922	234,441	4,481
Materials and Supplies	178,278	168,220	10,058
Contractual Services	298,490	276,324	22,166
Capital Outlay	343	273	70
Other	12,588	10,040	2,548
Total Transportation	<u>1,292,800</u>	<u>1,196,730</u>	<u>96,070</u>
<i>Total Expenditures</i>	<u>2,782,537</u>	<u>2,568,017</u>	<u>214,520</u>
<i>Excess of Revenues Under Expenditures</i>	(407,037)	(97,595)	309,442
<i>Fund Balance Beginning of Year</i>	320,377	320,377	0
Unexpended Prior Year Encumbrances	<u>87,403</u>	<u>87,403</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$743</u>	<u>\$310,185</u>	<u>\$309,442</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$189,000</u>	<u>\$200,255</u>	<u>\$11,255</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Traffic Divisions-Traffic Signal:			
Contractual Service	<u>39,676</u>	<u>38,000</u>	<u>1,676</u>
Transportation:			
Street-Maintenance:			
Salaries and Wages	165,456	125,102	40,354
Fringe Benefits	78,635	77,998	637
Materials and Supplies	10,800	10,504	296
Contractual Services	28,259	25,169	3,090
Capital Outlay	300	300	0
Other	<u>1,000</u>	<u>475</u>	<u>525</u>
Total Transportation	<u>284,450</u>	<u>239,548</u>	<u>44,902</u>
<i>Total Expenditures</i>	<u>324,126</u>	<u>277,548</u>	<u>46,578</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(135,126)	(77,293)	57,833
<i>Fund Balance Beginning of Year</i>	133,457	133,457	0
Unexpended Prior Year Encumbrances	<u>838</u>	<u>838</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$831)</u>	<u>\$57,002</u>	<u>\$57,833</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$156,500	\$160,546	\$4,046
<b>Expenditures</b>			
Current:			
Transportation:			
Engineering-Engineering Administration:			
Materials and Supplies	<u>194,542</u>	<u>188,500</u>	<u>6,042</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(38,042)	(27,954)	10,088
<i>Fund Balance Beginning of Year</i>	239,920	239,920	0
Residual Equity Transfers	(65,000)	(65,000)	0
Unexpended Prior Year Encumbrances	<u>109,542</u>	<u>109,542</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$246,420</u>	<u>\$256,508</u>	<u>\$10,088</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$752,772	\$688,976	(\$63,796)
Interest	<u>147,124</u>	<u>236,436</u>	<u>89,312</u>
<i>Total Revenues</i>	899,896	925,412	25,516
<b>Expenditures</b>			
Current:			
General Government:			
Service Director-			
Service Director Administration:			
Contractual Services	<u>4</u>	<u>0</u>	<u>4</u>
<i>Excess of Revenues Over Expenditures</i>	899,892	925,412	25,520
<b>Other Financing Uses</b>			
Advances Out	<u>(245,000)</u>	<u>(500,000)</u>	<u>(255,000)</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	654,892	425,412	(229,480)
<i>Fund Balance Beginning of Year</i>	5,247,627	5,247,627	0
Unexpended Prior Year Encumbrances	<u>4</u>	<u>4</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,902,523</u>	<u>\$5,673,043</u>	<u>(\$229,480)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$135,000	\$159,072	\$24,072
<b>Expenditures</b>			
Current:			
General Government:			
Service Director-			
Service Director Administration:			
Contractual Services	150,000	135,728	14,272
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,000)	23,344	38,344
<i>Fund Balance Beginning of Year</i>	73,755	73,755	0
<i>Fund Balance End of Year</i>	\$58,755	\$97,099	\$38,344

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$14,407,893	\$5,464,034	(\$8,943,859)
Interest	195,706	214,803	19,097
Other	825,400	864,738	39,338
<i>Total Revenues</i>	<u>15,428,999</u>	<u>6,543,575</u>	<u>(8,885,424)</u>
<b>Expenditures</b>			
<b>Current:</b>			
<b>Community Environment:</b>			
<b>Community Development Administration:</b>			
Salaries and Wages	1,238,021	916,094	321,927
Fringe Benefits	370,817	368,701	2,116
Materials and Supplies	59,954	42,983	16,971
Contractual Services	3,875,547	3,155,436	720,111
Capital Outlay	1,324,780	1,166,175	158,605
Other	5,696,579	4,280,428	1,416,151
<b>Total Community Development Administration</b>	<u>12,565,698</u>	<u>9,929,817</u>	<u>2,635,881</u>
<b>Community Development Rehab:</b>			
Other	127,663	0	127,663
<b>Total Community Environment</b>	<u>12,693,361</u>	<u>9,929,817</u>	<u>2,763,544</u>
<b>Debt Service:</b>			
Principal Retirement	335,000	335,000	0
Interest and Fiscal Charges	926,992	306,376	620,616
<b>Total Debt Service</b>	<u>1,261,992</u>	<u>641,376</u>	<u>620,616</u>
<b>Total Expenditures</b>	<u>13,955,353</u>	<u>10,571,193</u>	<u>3,384,160</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>1,473,646</u>	<u>(4,027,618)</u>	<u>(5,501,264)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	17,937	0	(17,937)
Operating Transfers Out	(510,000)	0	510,000
<b>Total Other Financing Sources (Uses)</b>	<u>(\$492,063)</u>	<u>\$0</u>	<u>\$492,063</u>

(continued)

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	\$981,583	(\$4,027,618)	(\$5,009,201)
<i>Fund Balance Beginning of Year</i>	(3,370,391)	(3,370,391)	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,437,856</u>	<u>2,437,856</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$49,048</u>	<u>(\$4,960,153)</u>	<u>(\$5,009,201)</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$15,000	\$0	(\$15,000)
Licenses, Permits and Fees	102,856	117,707	14,851
Intergovernmental	2,352,195	2,392,043	39,848
Other	1,182	1,341	159
<i>Total Revenues</i>	<u>2,471,233</u>	<u>2,511,091</u>	<u>39,858</u>
<b>Expenditures</b>			
Current:			
Public Health:			
Health Administration:			
Salaries and Wages	1,812,894	954,897	857,997
Fringe Benefits	445,570	413,149	32,421
Materials and Supplies	154,042	73,893	80,149
Contractual Services	784,433	661,885	122,548
Capital Outlay	93,503	59,329	34,174
Other	18,301	4,637	13,664
Total Health Administration	<u>3,308,743</u>	<u>2,167,790</u>	<u>1,140,953</u>
Air Pollution:			
Contractual Services	586	0	586
Other	16	0	16
Total Air Pollution	<u>602</u>	<u>0</u>	<u>602</u>
Environmental Health Administration:			
Fringe Benefits	6,055	6,055	0
Contractual Services	266	0	266
Environmental Health Administration:	<u>6,321</u>	<u>6,055</u>	<u>266</u>
<i>Total Expenditures</i>	<u>3,315,666</u>	<u>2,173,845</u>	<u>1,141,821</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(844,433)	337,246	1,181,679
<b>Other Financing Sources (Uses)</b>			
Advances Out	(15,000)	(15,000)	0
Operating Transfers In	49,500	49,500	0
<i>Total Other Financing Sources (Uses)</i>	<u>\$34,500</u>	<u>\$34,500</u>	<u>\$0</u>

(continued)

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(\$809,933)	\$371,746	\$1,181,679
<i>Fund Balance Beginning of Year</i>	745,458	745,458	0
<i>Unexpended Prior Year Encumbrances</i>	<u>64,880</u>	<u>64,880</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$405</u>	<u>\$1,182,084</u>	<u>\$1,181,679</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$422,138</u>	<u>\$422,138</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police Administration:			
Salaries and Wages	309,792	308,126	1,666
Fringe Benefits	<u>128,013</u>	<u>127,107</u>	<u>906</u>
<i>Total Expenditures</i>	<u>437,805</u>	<u>435,233</u>	<u>2,572</u>
<i>Excess of Revenues Under Expenditures</i>	(15,667)	(13,095)	2,572
<i>Fund Balance Beginning of Year</i>	15,041	15,041	0
Unexpended Prior Year Encumbrances	<u>626</u>	<u>626</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,572</u>	<u>\$2,572</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$185,320</u>	<u>\$185,320</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Judge-Judge Administration:			
Materials and Supplies	16,435	10,312	6,123
Contractual Services	27,038	25,200	1,838
Capital Outlay	79,428	75,889	3,539
Other	<u>3,950</u>	<u>1,949</u>	<u>2,001</u>
<i>Total Expenditures</i>	<u>126,851</u>	<u>113,350</u>	<u>13,501</u>
<i>Excess of Revenues Over Expenditures</i>	58,469	71,970	13,501
<i>Fund Balance Beginning of Year</i>	174,525	174,525	0
Unexpended Prior Year Encumbrances	<u>10,421</u>	<u>10,421</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$243,415</u>	<u>\$256,916</u>	<u>\$13,501</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$52,301</u>	<u>\$52,301</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Judge-Judge Administration:			
Materials and Supplies	4,917	2,505	2,412
Community Environment:			
Community Development Planning:			
Contractual Services	<u>81,416</u>	<u>81,392</u>	<u>24</u>
<i>Total Expenditures</i>	<u>86,333</u>	<u>83,897</u>	<u>2,436</u>
<i>Excess of Revenues Under Expenditures</i>	(34,032)	(31,596)	2,436
<i>Fund Balance Beginning of Year</i>	<u>35,032</u>	<u>35,032</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,000</u>	<u>\$3,436</u>	<u>\$2,436</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$71,050</u>	<u>\$71,050</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Youth Development Administration:			
Salaries and Wages	30,590	11,507	19,083
Fringe Benefits	6,159	4,297	1,862
Materials and Supplies	39,429	32,921	6,508
Contractual Services	8,347	7,632	715
Capital Outlay	5,029	4,875	154
Other	935	728	207
<i>Total Expenditures</i>	<u>90,489</u>	<u>61,960</u>	<u>28,529</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,439)	9,090	28,529
<i>Fund Balance Beginning of Year</i>	12,979	12,979	0
Unexpended Prior Year Encumbrances	<u>6,460</u>	<u>6,460</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$28,529</u>	<u>\$28,529</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	<u>\$11,712</u>	<u>\$11,712</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Materials and Supplies	2,000	1,780	220
Contractual Services	98	0	98
Capital Outlay	7,034	5,785	1,249
Other	<u>2,400</u>	<u>0</u>	<u>2,400</u>
<i>Total Expenditures</i>	<u>11,532</u>	<u>7,565</u>	<u>3,967</u>
<i>Excess of Revenues Over Expenditures</i>	180	4,147	3,967
<i>Fund Balance Beginning of Year</i>	<u>44,697</u>	<u>44,697</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$44,877</u>	<u>\$48,844</u>	<u>\$3,967</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$61,979	\$61,979	\$0
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Judge-Judge Administration:			
Contractual Services	127,344	35,675	91,669
<i>Excess of Revenues Over (Under) Expenditures</i>	(65,365)	26,304	91,669
<i>Fund Balance Beginning of Year</i>	65,365	65,365	0
<i>Fund Balance End of Year</i>	\$0	\$91,669	\$91,669

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
<i>Fines and Forfeitures</i>	<u>\$51,447</u>	<u>\$51,447</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police Administration:			
Materials and Supplies	27,928	23,212	4,716
Contractual Services	18,136	15,944	2,192
Capital Outlay	13,207	12,537	670
Other	<u>6,304</u>	<u>5,247</u>	<u>1,057</u>
<i>Total Expenditures</i>	<u>65,575</u>	<u>56,940</u>	<u>8,635</u>
<i>Excess of Revenues Under Expenditures</i>	(14,128)	(5,493)	8,635
<i>Fund Balance Beginning of Year</i>	13,952	13,952	0
Unexpended Prior Year Encumbrances	<u>176</u>	<u>176</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$8,635</u>	<u>\$8,635</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	<u>\$24,758</u>	<u>\$24,758</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Judge-Judge Administration:			
Personal Services	36,050	6,872	29,178
Fringe Benefits	12,807	1,608	11,199
Contractual Services	42,157	0	42,157
Capital Outlay	<u>5,000</u>	<u>1,866</u>	<u>3,134</u>
Total Courts/Judge- Judge Administration	96,014	10,346	85,668
Courts/Clerk-Criminal: Contractual Services	<u>8,609</u>	<u>0</u>	<u>8,609</u>
<i>Total Expenditures</i>	<u>104,623</u>	<u>10,346</u>	<u>94,277</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(79,865)	14,412	94,277
<i>Fund Balance Beginning of Year</i>	<u>79,865</u>	<u>79,865</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$94,277</u>	<u>\$94,277</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$200,000	\$198,971	(\$1,029)
Interest	9,049	10,078	1,029
<i>Total Revenues</i>	<u>209,049</u>	<u>209,049</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police Administration:			
Materials and Supplies	17,324	16,100	1,224
Contractual Services	199,823	139,229	60,594
Capital Outlay			
<i>Total Expenditures</i>	<u>217,147</u>	<u>155,329</u>	<u>61,818</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,098)	53,720	61,818
<i>Fund Balance Beginning of Year</i>	<u>8,098</u>	<u>8,098</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$61,818</u>	<u>\$61,818</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Judge-Judge Administration:			
Materials and Supplies	<u>537</u>	<u>85</u>	<u>452</u>
<i>Excess of Revenues Under Expenditures</i>	(537)	(85)	452
<i>Fund Balance Beginning of Year</i>	<u>537</u>	<u>537</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$452</u>	<u>\$452</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	<u>\$15,868</u>	<u>\$15,868</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Law Director - Administration:			
Other	170	0	170
Transportation:			
Law Director - Administration:			
Materials and Supplies	<u>24,496</u>	<u>18,763</u>	<u>5,733</u>
<i>Total Expenditures</i>	<u>24,666</u>	<u>18,763</u>	<u>5,903</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(8,798)	(2,895)	5,903
<i>Fund Balance Beginning of Year</i>	<u>8,798</u>	<u>8,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$5,903</u>	<u>\$5,903</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$1,300	\$1,300	\$0
Contributions and Donations	56,133	56,133	0
Rentals	2,598	5,933	3,335
<i>Total Revenues</i>	<u>60,031</u>	<u>63,366</u>	<u>3,335</u>
<b>Expenditures</b>			
Current:			
General Government:			
Service Director - Administration:			
Materials and Supplies	24,367	12,635	11,732
Contractual Services	17,133	12,369	4,764
<b>Total Service Director - Administration</b>	<u>41,500</u>	<u>25,004</u>	<u>16,496</u>
Mayor - Youth Development Administration:			
Materials and Supplies	18,531	0	18,531
<i>Total Expenditures</i>	<u>60,031</u>	<u>25,004</u>	<u>35,027</u>
<i>Excess of Revenues Over Expenditures</i>	0	38,362	38,362
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$38,362</u>	<u>\$38,362</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Rentals	<u>\$1,800</u>	<u>\$1,920</u>	<u>\$120</u>
<b>Expenditures</b>			
Current:			
General Government:			
Service Director - Administration:			
Materials and Supplies	16	0	16
Capital Outlay	<u>2,431</u>	<u>0</u>	<u>2,431</u>
Total General Government	<u>2,447</u>	<u>0</u>	<u>2,447</u>
Leisure Time Activities:			
Park Division - Special Parks Funds:			
Contractual Services	1,800	0	1,800
Capital Outlay	<u>5,721</u>	<u>0</u>	<u>5,721</u>
Total Leisure Time Activities	<u>7,521</u>	<u>0</u>	<u>7,521</u>
<i>Total Expenditures</i>	<u>9,968</u>	<u>0</u>	<u>9,968</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(8,168)	1,920	10,088
<i>Fund Balance Beginning of Year</i>	<u>8,168</u>	<u>8,168</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$10,088</u>	<u>\$10,088</u>

**City of Canton, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*D.A.R.E. Program Fund*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Contributions and Donations	\$0	\$1,000	\$1,000
Other	14,034	13,034	(1,000)
<i>Total Revenues</i>	<u>14,034</u>	<u>14,034</u>	<u>0</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police Administration:			
Materials and Supplies	18,710	13,499	5,211
Capital Outlay	440	0	440
<i>Total Expenditures</i>	<u>19,150</u>	<u>13,499</u>	<u>5,651</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,116)	535	5,651
<i>Fund Balance Beginning of Year</i>	<u>5,116</u>	<u>5,116</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$5,651</u>	<u>\$5,651</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	<u>\$9,278</u>	<u>\$9,449</u>	<u>\$171</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police Administration:			
Materials and Supplies	10,768	6,829	3,939
Contractual Services	<u>1,565</u>	<u>713</u>	<u>852</u>
<i>Total Expenditures</i>	<u>12,333</u>	<u>7,542</u>	<u>4,791</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,055)	1,907	4,962
<i>Fund Balance Beginning of Year</i>	2,995	2,995	0
Unexpended Prior Year Encumbrances	<u>60</u>	<u>60</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,962</u>	<u>\$4,962</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$34,526	\$34,526	\$0
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Judge-Judge Administration:			
Personal Services	13,958	13,958	0
Fringe Benefits	3,137	3,137	0
Materials and Supplies	272	272	0
Total Courts/Judge- Judge Administration	<u>17,367</u>	<u>17,367</u>	<u>0</u>
Courts/Judge-Judge Administration 2nd year grant:			
Fringe Benefits	689	689	0
Other	181	181	0
Total Courts/Judge- Judge Administration 2nd year grant	<u>870</u>	<u>870</u>	<u>0</u>
Courts/Judge-Judge Administration 4th year grant:			
Personal Services	20,322	12,258	8,064
Fringe Benefits	4,166	4,158	8
Total Courts/Judge- Judge Administration 4th year grant	<u>24,488</u>	<u>16,416</u>	<u>8,072</u>
<i>Total Expenditures</i>	<u>42,725</u>	<u>34,653</u>	<u>8,072</u>
<i>Excess of Revenues Under Expenditures</i>	(8,199)	(127)	8,072
<i>Fund Balance Beginning of Year</i>	<u>8,199</u>	<u>8,199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$8,072</u>	<u>\$8,072</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$4,390	\$4,390	\$0
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police Administration:			
Other	4,390	4,390	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Contributions and Donations	\$500	\$500	\$0
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Fire Administration:			
Capital Outlay	2,000	1,500	500
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(1,500)	(1,000)	500
<i>Fund Balance Beginning of Year</i>	1,500	1,500	0
<i>Fund Balance End of Year</i>	\$0	\$500	\$500

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	<u>\$88,274</u>	<u>\$88,274</u>	<u>\$0</u>
<b>Expenditures</b>			
Current:			
General Government:			
Courts/Clerk Administration:			
Materials and Supplies	20,000	20,000	0
Contractual Services	66,274	50,625	15,649
Capital Outlay	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>88,274</u>	<u>72,625</u>	<u>15,649</u>
<i>Excess of Revenues Over Expenditures</i>	0	15,649	15,649
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$15,649</u>	<u>\$15,649</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$465,890	\$295,955	(\$169,935)
Charges for Services	336,620	345,692	9,072
Licenses, Permits and Fees	102,856	117,707	14,851
Fines and Forfeitures	159,174	159,345	171
Intergovernmental	21,151,539	12,461,716	(8,689,823)
Interest	351,879	461,317	109,438
Contributions and Donations	56,633	57,633	1,000
Rentals	4,398	7,853	3,455
Other	856,484	896,127	39,643
<i>Total Revenues</i>	<u>23,485,473</u>	<u>14,803,345</u>	<u>(8,682,128)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Benefits and Insurance Fund	4	0	4
Cornerstone Parking Deck Fund	150,000	135,728	14,272
Court's Computer Fund	126,851	113,350	13,501
Recycle Ohio Fund	4,917	2,505	2,412
Youth Development Fund	90,489	61,960	28,529
Indigent Driver Alcohol Treatment Fund	127,344	35,675	91,669
Municipal Probation Services Fund	104,623	10,346	94,277
City Hall Plaza Fund	537	85	452
Guardrail/Attenuator Replacement Fund	170	0	170
Southeast Community Center Fund	60,031	25,004	35,027
Park Fund	2,447	0	2,447
Misdemeanor Community Sanction Grant Fund	42,725	34,653	8,072
Clerk of Courts Administration Fund	88,274	72,625	15,649
<i>Total General Government</i>	<u>798,412</u>	<u>491,931</u>	<u>306,481</u>
Security of Persons and Property:			
Police and Fire Pension Fund	1,301,977	1,119,224	182,753
Street Construction, Maintenance and Repair Fund	1,489,737	1,371,287	118,450
State Highway Fund	39,676	38,000	1,676
Crime Lab Fund	437,805	435,233	2,572
Enforcement and Education Fund	11,532	7,565	3,967
Law Enforcement Fund	65,575	56,940	8,635
Local Law Enforcement Block Grant Fund	217,147	155,329	61,818
D.A.R.E. Program Fund	19,150	13,499	5,651
Drug Law Enforcement Fund	12,333	7,542	4,791
COPS School Based Partnership Fund	4,390	4,390	0
Thermal Imaging System Fund	2,000	1,500	500
<i>Total Security of Persons and Property</i>	<u>\$3,601,322</u>	<u>\$3,210,509</u>	<u>\$390,813</u>

(continued)

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Public Health:</b>			
Health Services Fund	<u>\$3,315,666</u>	<u>\$2,173,845</u>	<u>\$1,141,821</u>
<b>Transportation:</b>			
Street Construction, Maintenance and Repair Fund	1,292,800	1,196,730	96,070
State Highway Fund	284,450	239,548	44,902
Municipal Road Fund	194,542	188,500	6,042
Guardrail/Attenuator Replacement Fund	<u>24,496</u>	<u>18,763</u>	<u>5,733</u>
<b>Total Transportation</b>	<u>1,796,288</u>	<u>1,643,541</u>	<u>152,747</u>
<b>Community Environment:</b>			
Community Development Fund	12,693,361	9,929,817	2,763,544
Recycle Ohio Fund	<u>81,416</u>	<u>81,392</u>	<u>24</u>
<b>Total Community Environment</b>	<u>12,774,777</u>	<u>10,011,209</u>	<u>2,763,568</u>
<b>Leisure Time Activities:</b>			
Park Fund	<u>7,521</u>	<u>0</u>	<u>7,521</u>
<b>Debt Service:</b>			
Principal Retirement	335,000	335,000	0
Interest and Fiscal Charges	<u>926,992</u>	<u>306,376</u>	<u>620,616</u>
<b>Total Debt Service</b>	<u>1,261,992</u>	<u>641,376</u>	<u>620,616</u>
<b>Total Expenditures</b>	<u>23,555,978</u>	<u>18,172,411</u>	<u>5,383,567</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(70,505)</u>	<u>(3,369,066)</u>	<u>(3,298,561)</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	(260,000)	(515,000)	(255,000)
Operating Transfers In	1,260,010	1,375,306	115,296
Operating Transfers Out	<u>(510,000)</u>	<u>0</u>	<u>510,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>490,010</u>	<u>860,306</u>	<u>370,296</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	419,505	(2,508,760)	(2,928,265)
<b>Fund Balances Beginning of Year</b>	3,875,070	3,875,070	0
<b>Residual Equity Transfers</b>	(65,000)	(65,000)	0
<b>Unexpended Prior Year Encumbrances</b>	<u>2,718,266</u>	<u>2,718,266</u>	<u>0</u>
<b>Fund Balances End of Year</b>	<u>\$6,947,841</u>	<u>\$4,019,576</u>	<u>(\$2,928,265)</u>

## *Debt Service Funds*

Debt Service Funds are established to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal and interest and related costs.

***General Obligation Bond Retirement Fund*** To account for the accumulation of resources to pay principal and interest on general obligation debt.

***Special Assessment Bond Retirement Fund*** To account for the collection of special assessments levied against properties for the payment of special assessment bonds and related interest costs.

**City of Canton, Ohio**  
*Combining Balance Sheet*  
*All Debt Service Funds*  
*December 31, 1999*

	<u>General Obligation Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$18,522	\$236,192	\$254,714
Cash and Cash Equivalents In Segregated Accounts	<u>3,019</u>	<u>0</u>	<u>3,019</u>
<i>Total Assets</i>	<u>\$21,541</u>	<u>\$236,192</u>	<u>\$257,733</u>
<b>Liabilities</b>			
Matured Interest Payable	\$3,019	\$0	\$3,019
<b>Fund Equity</b>			
Fund Balances:			
Unreserved, Undesignated	<u>18,522</u>	<u>236,192</u>	<u>254,714</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$21,541</u>	<u>\$236,192</u>	<u>\$257,733</u>

**City of Canton, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 1999*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals
<b>Revenues</b>			
Interest	\$31,596	\$120	\$31,716
Other	1,165	0	1,165
<i>Total Revenues</i>	<u>32,761</u>	<u>120</u>	<u>32,881</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	5,625,000	0	5,625,000
Interest and Fiscal Charges	1,079,195	0	1,079,195
<i>Total Expenditures</i>	<u>6,704,195</u>	<u>0</u>	<u>6,704,195</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,671,434)</u>	<u>120</u>	<u>(6,671,314)</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	4,251,610	0	4,251,610
Operating Transfers In	2,248,747	0	2,248,747
<i>Total Other Financing Sources</i>	<u>6,500,357</u>	<u>0</u>	<u>6,500,357</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(171,077)</u>	<u>120</u>	<u>(170,957)</u>
<i>Fund Balances Beginning of Year</i>	<u>189,599</u>	<u>236,072</u>	<u>425,671</u>
<i>Fund Balances End of Year</i>	<u>\$18,522</u>	<u>\$236,192</u>	<u>\$254,714</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$31,596	\$31,596	\$0
Other	1,165	1,165	0
<i>Total Revenues</i>	<u>32,761</u>	<u>32,761</u>	<u>0</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
Various Purpose Notes	4,353,557	4,353,557	0
General Obligation Various Improvement Bonds	1,290,000	1,290,000	0
Total Principal Retirement	<u>5,643,557</u>	<u>5,643,557</u>	<u>0</u>
Interest and Fiscal Charges:			
Various Purpose Notes	128,140	128,140	0
General Obligation Various Improvement Bonds	857,653	974,263	(116,610)
Total Interest and Fiscal Charges	<u>985,793</u>	<u>1,102,403</u>	<u>(116,610)</u>
<i>Total Expenditures</i>	<u>6,629,350</u>	<u>6,745,960</u>	<u>(116,610)</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(6,596,589)</u>	<u>(6,713,199)</u>	<u>(116,610)</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	4,135,000	4,251,610	116,610
Operating Transfers In	2,267,796	2,267,796	0
<i>Total Other Financing Sources</i>	<u>6,402,796</u>	<u>6,519,406</u>	<u>116,610</u>
<i>Excess of Revenues and</i> <i>Other Financing Sources</i> <i>Under Expenditures</i>	<u>(193,793)</u>	<u>(193,793)</u>	<u>0</u>
<i>Fund Balance Beginning of Year</i>	<u>212,315</u>	<u>212,315</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$18,522</u>	<u>\$18,522</u>	<u>\$0</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Interest	\$120	\$120	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	120	120	0
<i>Fund Balance Beginning of Year</i>	<u>236,072</u>	<u>236,072</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$236,192</u>	<u>\$236,192</u>	<u>\$0</u>

**City of Canton, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Debt Service Funds*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$31,716	\$31,716	\$0
Other	1,165	1,165	0
<i>Total Revenues</i>	<u>32,881</u>	<u>32,881</u>	<u>0</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement:			
General Obligation Bond Retirement Fund	5,643,557	5,643,557	0
Interest and Fiscal Charges:			
General Obligation Bond Retirement Fund	985,793	1,102,403	(116,610)
<i>Total Expenditures</i>	<u>6,629,350</u>	<u>6,745,960</u>	<u>(116,610)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,596,469)</u>	<u>(6,713,079)</u>	<u>(116,610)</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	4,135,000	4,251,610	116,610
Operating Transfers In	2,267,796	2,267,796	0
<i>Total Other Financing Sources</i>	<u>6,402,796</u>	<u>6,519,406</u>	<u>116,610</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(193,673)</u>	<u>(193,673)</u>	<u>0</u>
<i>Fund Balances Beginning of Year</i>	<u>448,387</u>	<u>448,387</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$254,714</u>	<u>\$254,714</u>	<u>\$0</u>

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## *Capital Projects Funds*

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

*Capital Projects Fund* To account for the City's capital projects and expenditures of 20 percent of the net income tax receipts.

*Motor Vehicle Purchase Fund* To account for purchase and maintenance of City's vehicles by expenditures of 5 percent of the net income tax receipts.

*Parking Deck Construction Fund* To account for construction and maintenance of City's parking deck.

*Harmount Sidewalk Improvement Fund* To account for improvements of Harmount Street sidewalks.

*Traffic Signalization Fund* To account for costs associated with the maintenance of the traffic signals within the City.

*Market Avenue Streetscape Fund* To account for all costs associated with the revamping of the market avenue square area, including an ice rink and road repairs.

*OPWC Fund* To account for costs associated with State of Ohio Issue II monies used for infrastructure replacements and street improvements.

*Civic Center Improvement Fund* To account for improvements at the Civic Center.

*Georgeview Estates Project Fund* To account for street improvements in the Georgeview Estates development.

*Other* Smaller capital projects funds operated by the City for various construction and improvement projects around the City. These funds are as follows:

*26<sup>th</sup> and Rohn Storm Sewer Project Fund*

*Salt Dome Fund*

*4<sup>th</sup> Ward Fire Station Fund*

*Building Acquisition Fund*

*Court Security Fund*

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

	Capital Projects	Motor Vehicle Purchase	Parking Deck Construction	Harmount Sidewalk Improvement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,980,942	\$1,463,572	\$2,179,184	\$181,055
Taxes Receivable	790,689	197,672	0	0
<i>Total Assets</i>	<u>\$3,771,631</u>	<u>\$1,661,244</u>	<u>\$2,179,184</u>	<u>\$181,055</u>
<b>Liabilities</b>				
Accounts Payable	\$179,091	\$4,794	\$54,327	\$0
Contracts Payable	312,708	198,050	420,743	0
Accrued Wages and Benefits	50,528	0	0	0
Compensated Absences Payable	4,452	0	0	0
Intergovernmental Payable	4,689	0	0	0
Due to Other Funds	17,486	0	0	0
Retainage Payable	49,925	0	250,918	0
<i>Total Liabilities</i>	<u>618,879</u>	<u>202,844</u>	<u>725,988</u>	<u>0</u>
<b>Fund Equity</b>				
Fund Balance (Deficit):				
Reserved for Encumbrances	911,737	898,938	1,424,774	25,055
Unreserved, Undesignated	2,241,015	559,462	28,422	156,000
<i>Total Fund Equity</i>	<u>3,152,752</u>	<u>1,458,400</u>	<u>1,453,196</u>	<u>181,055</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$3,771,631</u>	<u>\$1,661,244</u>	<u>\$2,179,184</u>	<u>\$181,055</u>

<u>Traffic Signalization</u>	<u>Market Avenue Streetscape</u>	<u>OPWC</u>	<u>Civic Center Improvement</u>	<u>Georgeview Estates Project</u>	<u>Other</u>	<u>Totals</u>
\$160,627	\$896,520	\$192,687	\$277,076	\$374,420	\$701,112	\$9,407,195
0	0	0	0	0	0	988,361
<u>\$160,627</u>	<u>\$896,520</u>	<u>\$192,687</u>	<u>\$277,076</u>	<u>\$374,420</u>	<u>\$701,112</u>	<u>\$10,395,556</u>
\$0	\$7,400	\$0	\$0	\$0	\$0	\$245,612
0	209,261	16,562	162,897	115,783	0	1,436,004
0	0	0	0	0	0	50,528
0	0	0	0	0	0	4,452
0	0	0	0	0	0	4,689
0	0	0	0	0	0	17,486
0	272,898	0	11,556	17,123	0	602,420
0	489,559	16,562	174,453	132,906	0	2,361,191
0	728,261	101,244	110,379	86,713	162,553	4,449,654
160,627	(321,300)	74,881	(7,756)	154,801	538,559	3,584,711
160,627	406,961	176,125	102,623	241,514	701,112	8,034,365
<u>\$160,627</u>	<u>\$896,520</u>	<u>\$192,687</u>	<u>\$277,076</u>	<u>\$374,420</u>	<u>\$701,112</u>	<u>\$10,395,556</u>

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

	Capital Projects	Motor Vehicle Purchase	Parking Deck Construction	Harmount Sidewalk Improvement
<b>Revenues</b>				
Municipal Income Tax	\$7,084,127	\$1,772,277	\$0	\$0
Intergovernmental	2,158	0	0	0
Interest	0	0	111,890	0
Rentals	108,850	0	0	0
Other	37,996	0	0	0
<i>Total Revenues</i>	<u>7,233,131</u>	<u>1,772,277</u>	<u>111,890</u>	<u>0</u>
<b>Expenditures</b>				
Capital Outlay	6,681,948	1,984,845	3,033,488	33,029
Debt Service:				
Principal Retirement	112,200	85,968	0	0
Interest and Fiscal Charges	4,965	28,200	0	0
<i>Total Expenditures</i>	<u>6,799,113</u>	<u>2,099,013</u>	<u>3,033,488</u>	<u>33,029</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>434,018</u>	<u>(326,736)</u>	<u>(2,921,598)</u>	<u>(33,029)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixed Assets	116,622	0	0	0
Proceeds of Bonds	0	0	1,194,794	214,084
Proceeds of Notes	0	0	3,180,000	0
Proceeds of Loan - SIB	0	0	0	0
Operating Transfers In	19,049	0	0	0
Operating Transfers Out	(2,111,225)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,975,554)</u>	<u>0</u>	<u>4,374,794</u>	<u>214,084</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(1,541,536)</u>	<u>(326,736)</u>	<u>1,453,196</u>	<u>181,055</u>
<i>Fund Balances Beginning of Year</i>	4,744,288	1,785,136	0	0
Residual Equity Transfers	(50,000)	0	0	0
<i>Fund Balances End of Year</i>	<u>\$3,152,752</u>	<u>\$1,458,400</u>	<u>\$1,453,196</u>	<u>\$181,055</u>

<u>Traffic Signalization</u>	<u>Market Avenue Streetscape</u>	<u>OPWC</u>	<u>Civic Center Improvement</u>	<u>Georgeview Estates Project</u>	<u>Other</u>	<u>Totals</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$8,856,404
244,331	564,476	84,521	0	0	26,100	921,586
0	162,659	0	0	0	0	274,549
0	0	0	0	0	0	108,850
0	0	0	0	0	0	37,996
<u>244,331</u>	<u>727,135</u>	<u>84,521</u>	<u>0</u>	<u>0</u>	<u>26,100</u>	<u>10,199,385</u>
450,706	6,297,273	349,983	207,377	358,486	18,162	19,415,297
0	0	0	0	0		198,168
0	0	0	0	0	0	33,165
<u>450,706</u>	<u>6,297,273</u>	<u>349,983</u>	<u>207,377</u>	<u>358,486</u>	<u>18,162</u>	<u>19,646,630</u>
<u>(206,375)</u>	<u>(5,570,138)</u>	<u>(265,462)</u>	<u>(207,377)</u>	<u>(358,486)</u>	<u>7,938</u>	<u>(9,447,245)</u>
0	0	91,344	0	0	0	207,966
367,002	872,648	0	0	0	254,862	2,903,390
0	255,000	0	310,000	600,000	280,000	4,625,000
0	1,180,000	0	0	0	0	1,180,000
0	0	219,463	0	0	0	238,512
0	0	0	0	0	0	(2,111,225)
<u>367,002</u>	<u>2,307,648</u>	<u>310,807</u>	<u>310,000</u>	<u>600,000</u>	<u>534,862</u>	<u>7,043,643</u>
160,627	(3,262,490)	45,345	102,623	241,514	542,800	(2,403,602)
0	3,669,451	130,780	0	0	158,312	10,487,967
0	0	0	0	0	0	(50,000)
<u>\$160,627</u>	<u>\$406,961</u>	<u>\$176,125</u>	<u>\$102,623</u>	<u>\$241,514</u>	<u>\$701,112</u>	<u>\$8,034,365</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$6,745,561	\$7,059,382	\$313,821
Intergovernmental	0	2,158	2,158
Rentals	98,700	108,850	10,150
Other	10,597	37,606	27,009
<i>Total Revenues</i>	<u>6,854,858</u>	<u>7,207,996</u>	<u>353,138</u>
<b>Expenditures</b>			
<b>Capital Outlay:</b>			
<b>Safety Director:</b>			
Code Enforcement Administration	48,125	45,831	2,294
Central Communication Administration	1,205	693	512
Police Department - Police Administration	387,777	328,863	58,914
Fire Department -Fire Administration	182,237	177,205	5,032
<b>Traffic Divisions:</b>			
Traffic Divisions - Engineer Administration	8,623	6,524	2,099
Traffic Sign and Paint	6,501	0	6,501
Traffic Signal	10,500	8,714	1,786
Traffic Engineer/Parking Meter	16,053	11,860	4,193
<b>Service Director:</b>			
<b>General Government-</b>			
Support Administration	70,119	62,413	7,706
Service Director Administration	1,032,512	1,022,120	10,392
Purchasing Administration	14,500	11,197	3,303
Skating Rink	755,500	755,000	500
Engineering Administration	1,041,131	1,015,909	25,222
Street Administration	309,894	165,767	144,127
Street Paving	1,352,714	1,307,225	45,489
Civic Center Administration	463,162	459,518	3,644
Civic Center Air Conditioning	6,100	0	6,100
Building Maintenance Administration	7,534	7,534	0
Other Building	410,224	108,187	302,037
Motor Vehicle Administration	102,000	29,664	72,336
<b>Health:</b>			
Health Administration	23,800	19,266	4,534
<b>Park Division:</b>			
Park Administration	385,375	265,947	119,428
Park Police	\$550	\$550	\$0

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Mayor:			
Human Resources Administration	\$2,000	\$0	\$2,000
Baseball Stadium	43,571	40,464	3,107
Management Information Systems:			
MIS Administration	626,904	568,214	58,690
Systems	46,484	45,250	1,234
Kronos Time Keeping System	277,605	274,490	3,115
Council:			
Council Administration	19,198	17,452	1,746
Courts and Judges:			
Judge Administration	52,531	44,142	8,389
Court-Clerks:			
Clerk of Courts Administration	215,988	76,428	139,560
Law Director:			
Law Administration	30,421	30,326	95
Law Department Relocation/Renovation	53,216	30,732	22,484
Auditor:			
Auditor Administration	115,820	88,027	27,793
Income Tax:			
Income Tax Administration	46,580	45,604	976
Treasurer:			
Treasurer Administration	3,850	3,822	28
Operations (NSF Checks)	30,664	30,650	14
Board and Commissions:			
Civil Services	19,300	18,950	350
<i>Total Expenditures</i>	<u>8,220,268</u>	<u>7,124,538</u>	<u>1,095,730</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,365,410)</u>	<u>83,458</u>	<u>1,448,868</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	116,622	116,622	0
Operating Transfers Out	(2,111,225)	(2,111,225)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(1,994,603)</u>	<u>(1,994,603)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	<u>(3,360,013)</u>	<u>(1,911,145)</u>	<u>1,448,868</u>
<i>Fund Balance Beginning of Year</i>	3,254,584	3,254,584	0
Residual Equity Transfers	(50,000)	(50,000)	0
Unexpended Prior Year Encumbrances	215,816	215,816	0
<i>Fund Balance End of Year</i>	<u>\$60,387</u>	<u>\$1,509,255</u>	<u>\$1,448,868</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	<u>\$1,676,561</u>	<u>\$1,763,750</u>	<u>\$87,189</u>
<b>Expenditures</b>			
Capital Outlay:			
Safety Director:			
Code Enforcement Administration	37,476	37,476	0
Central Communication Administration	161,650	161,293	357
Police Department-			
Police Administration	520,324	508,896	11,428
Fire Department-			
Fire Administration	458,028	458,021	7
Traffic Divisions-			
Engineer Administration	130,528	127,468	3,060
Service Director:			
General Government-			
Support Administration	11,750	11,500	250
Engineering Administration	2,628	2,628	0
Street Administration	825,762	580,565	245,197
Motor Vehicle Administration	48,382	48,382	0
Health:			
Health Administration	2,628	2,628	0
Nurses	6,684	6,684	0
Environmental Health Administration	18,852	18,852	0
Park Division:			
Park Administration	109,500	101,561	7,939
Mayor:			
Youth Development Administration	2,628	2,628	0
Management Information Systems:			
MIS Administration	7,536	7,536	0
Council:			
Council Administration	2,628	2,628	0
Courts and Judges:			
Judge Administration	7,884	7,884	0
<b>Total Expenditures</b>	<u>2,354,868</u>	<u>2,086,630</u>	<u>268,238</u>
<b>Excess of Revenues Under Expenditures</b>	(678,307)	(322,880)	355,427
<b>Fund Balance Beginning of Year</b>	673,731	673,731	0
<b>Unexpended Prior Year Encumbrances</b>	<u>6,248</u>	<u>6,248</u>	<u>0</u>
<b>Fund Balance End of Year</b>	<u>\$1,672</u>	<u>\$357,099</u>	<u>\$355,427</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$100,552	\$100,552	\$0
<b>Expenditures</b>			
Capital Outlay:			
Mayor:			
Community Development Administration	4,352,000	4,207,344	144,656
<i>Excess of Revenues Under Expenditures</i>	<u>(4,251,448)</u>	<u>(4,106,792)</u>	<u>144,656</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	1,172,000	1,194,794	22,794
Proceeds of Notes	3,180,000	3,180,000	0
<i>Total Other Financing Sources</i>	<u>4,352,000</u>	<u>4,374,794</u>	<u>22,794</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	100,552	268,002	167,450
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$100,552</u>	<u>\$268,002</u>	<u>\$167,450</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
<b>Capital Outlay:</b>			
Engineering Administration	<u>210,000</u>	<u>58,084</u>	<u>151,916</u>
<i>Excess of Revenues Under Expenditures</i>	(210,000)	(58,084)	151,916
<b>Other Financing Sources</b>			
Proceeds of Bonds	<u>210,000</u>	<u>214,084</u>	<u>4,084</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	156,000	156,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$156,000</u>	<u>\$156,000</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$83,795	\$244,331	\$160,536
<b>Expenditures</b>			
Capital Outlay:			
Safety Director:			
Traffic Divisions:			
Traffic Divisions- Engineering Administration	443,795	450,706	(6,911)
<i>Excess of Revenues Under Expenditures</i>	(360,000)	(206,375)	153,625
<b>Other Financing Sources</b>			
Proceeds of Bonds	360,000	367,002	7,002
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	160,627	160,627
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$160,627	\$160,627

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$854,766	\$693,712	(\$161,054)
Interest	53,653	181,054	127,401
<i>Total Revenues</i>	<u>908,419</u>	<u>874,766</u>	<u>(33,653)</u>
<b>Expenditures</b>			
Capital Outlay:			
Service Director:			
Service Director Administration	505,001	521,649	(16,648)
Engineering Administration	991,486	991,485	1
<i>Total Expenditures</i>	<u>1,496,487</u>	<u>1,513,134</u>	<u>(16,647)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(588,068)</u>	<u>(638,368)</u>	<u>(50,300)</u>
<b>Other Financing Sources</b>			
Proceeds of Bonds	856,000	872,648	16,648
Proceeds of Notes	255,000	255,000	0
Proceeds of Loan - SIB	1,200,000	1,180,000	(20,000)
<i>Total Other Financing Sources</i>	<u>2,311,000</u>	<u>2,307,648</u>	<u>(3,352)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	1,722,932	1,669,280	(53,652)
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,438,821)	(2,438,821)	0
Unexpended Prior Year Encumbrances	715,889	715,889	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$53,652)</u>	<u>(\$53,652)</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$175,865	\$84,521	(\$91,344)
<b>Expenditures</b>			
Capital Outlay:			
Service Director:			
OPWC:			
Engineering Administration	<u>504,471</u>	<u>441,185</u>	<u>63,286</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(328,606)</u>	<u>(356,664)</u>	<u>(28,058)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	91,344	91,344
Operating Transfers In	219,463	219,463	0
Operating Transfers Out	<u>(12,500)</u>	<u>0</u>	<u>12,500</u>
<i>Total Other Financing Sources (Uses)</i>	<u>206,963</u>	<u>310,807</u>	<u>103,844</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(121,643)	(45,857)	75,786
<i>Fund Balance Beginning of Year</i>	118,530	118,530	0
Unexpended Prior Year Encumbrances	<u>2,208</u>	<u>2,208</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$905)</u>	<u>\$74,881</u>	<u>\$75,786</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>			
Capital Outlay:			
Service Director:			
Service Director Administration	<u>310,000</u>	<u>306,200</u>	<u>3,800</u>
<i>Excess of Revenues Under Expenditures</i>	(310,000)	(306,200)	3,800
<b>Other Financing Sources</b>			
Proceeds of Notes	<u>310,000</u>	<u>310,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	3,800	3,800
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,800</u>	<u>\$3,800</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay:			
Service Director:			
Service Director Administration	<u>600,000</u>	<u>428,076</u>	<u>171,924</u>
<i>Excess of Revenues Under Expenditures</i>	(600,000)	(428,076)	171,924
<b>Other Financing Sources</b>			
Proceeds of Notes	<u>600,000</u>	<u>600,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	171,924	171,924
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$171,924</u>	<u>\$171,924</u>

**City of Canton, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*26th and Rohn Storm Sewer Project Fund*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay:			
Engineering Administration	250,000	4,862	245,138
<i>Excess of Revenues Under Expenditures</i>	(250,000)	(4,862)	245,138
<b>Other Financing Sources</b>			
Proceeds of Bonds	250,000	254,862	4,862
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	250,000	250,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$250,000	\$250,000

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay:			
Service Director:			
Street Administration	<u>156,653</u>	<u>156,650</u>	<u>3</u>
<i>Excess of Revenues Under Expenditures</i>	(156,653)	(156,650)	3
<i>Fund Balance Beginning of Year</i>	3	3	0
Unexpended Prior Year Encumbrances	<u>156,650</u>	<u>156,650</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3</u>	<u>\$3</u>

**City of Canton, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**4th Ward Fire Station Fund**  
**For the Year Ended December 31, 1999**

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(1,659)</u>	<u>0</u>	<u>1,659</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(1,659)	0	1,659
<i>Fund Balance Beginning of Year</i>	<u>1,659</u>	<u>1,659</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$1,659</u>	<u>\$1,659</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay:			
Service Director:			
Service Director Administration	<u>280,000</u>	<u>0</u>	<u>280,000</u>
<i>Excess of Revenues Under Expenditures</i>	(280,000)	0	280,000
<b>Other Financing Sources</b>			
Proceeds of Notes	<u>280,000</u>	<u>280,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	280,000	280,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$280,000</u>	<u>\$280,000</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$26,100	\$26,100	\$0
<b>Expenditures</b>			
Capital Outlay:			
Courts/Judge-Judge Administration	<u>26,100</u>	<u>19,200</u>	<u>6,900</u>
<i>Excess of Revenues Over Expenditures</i>	0	6,900	6,900
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$6,900</u>	<u>\$6,900</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$8,422,122	\$8,823,132	\$401,010
Intergovernmental	1,140,526	1,050,822	(89,704)
Interest	154,205	281,606	127,401
Rentals	98,700	108,850	10,150
Other	10,597	37,606	27,009
<i>Total Revenues</i>	<u>9,826,150</u>	<u>10,302,016</u>	<u>475,866</u>
<b>Expenditures</b>			
<b>Capital Outlay:</b>			
Capital Projects Fund	8,220,268	7,124,538	1,095,730
Motor Vehicle Purchase Fund	2,354,868	2,086,630	268,238
Parking Deck Construction Fund	4,352,000	4,207,344	144,656
Harmont Sidewalk Improvement Fund	210,000	58,084	151,916
Traffic Signalization Fund	443,795	450,706	(6,911)
Market Avenue Streetscape Fund	1,496,487	1,513,134	(16,647)
OPWC Fund	504,471	441,185	63,286
Civic Center Improvement Fund	310,000	306,200	3,800
Georgeview Estates Project Fund	600,000	428,076	171,924
26th and Rohn Storm Sewer Project Fund	250,000	4,862	245,138
Salt Dome Fund	156,653	156,650	3
Building Acquisition Fund	280,000	0	280,000
Court Security Fund	26,100	19,200	6,900
<i>Total Expenditures</i>	<u>19,204,642</u>	<u>16,796,609</u>	<u>2,408,033</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(9,378,492)</u>	<u>(6,494,593)</u>	<u>2,883,899</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	116,622	207,966	91,344
Proceeds of Bonds	2,848,000	2,903,390	55,390
Proceeds of Notes	4,625,000	4,625,000	0
Proceeds of Loan - SIB	1,200,000	1,180,000	(20,000)
Operating Transfers In	219,463	219,463	0
Operating Transfers Out	(2,125,384)	(2,111,225)	14,159
<i>Total Other Financing Sources (Uses)</i>	<u>6,883,701</u>	<u>7,024,594</u>	<u>140,893</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(2,494,791)</u>	<u>530,001</u>	<u>3,024,792</u>
<i>Fund Balances Beginning of Year</i>	<u>1,609,686</u>	<u>1,609,686</u>	<u>0</u>
<i>Residual Equity Transfers</i>	<u>(50,000)</u>	<u>(50,000)</u>	<u>0</u>
<i>Unexpended Prior Year Encumbrances</i>	<u>1,096,811</u>	<u>1,096,811</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$161,706</u>	<u>\$3,186,498</u>	<u>\$3,024,792</u>

## *Enterprise Funds*

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

***Water Fund*** To account for revenues generated from charges for distribution of water to the residential and commercial users of the City.

***Sewer Fund*** To account for revenues generated from charges for sanitary sewer services provided to the residential and commercial users of the City.

***Refuse Fund*** To account for revenues generated from charges for refuse services provided to the residential and commercial users of the City.

City of Canton, Ohio  
 Combining Balance Sheet  
 All Enterprise Fund Types  
 December 31, 1999

	Water	Sewer	Refuse	Totals
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,044,326	\$6,528,156	\$349,716	\$8,922,198
Receivables:				
Accounts	4,112,256	3,182,952	2,425,523	9,720,731
Intergovernmental	0	0	47,389	47,389
Materials and Supplies Inventory	339,227	505,498	0	844,725
Deferred Charges	71,984	71,983	0	143,967
<b>Total Current Assets</b>	<b>6,567,793</b>	<b>10,288,589</b>	<b>2,822,628</b>	<b>19,679,010</b>
Fixed Assets (Net of Accumulated Depreciation)	41,088,819	34,130,907	475,336	75,695,062
<b>Total Assets and Other Debits</b>	<b>\$47,656,612</b>	<b>\$44,419,496</b>	<b>\$3,297,964</b>	<b>\$95,374,072</b>
<b>Liabilities</b>				
Current Liabilities:				
Accounts Payable	\$257,644	\$56,630	\$1,104	\$315,378
Contracts Payable	219,660	15,109	1,163	235,932
Accrued Wages and Benefits	124,186	73,714	68,489	266,389
Compensated Absences Payable	104,586	45,416	22,844	172,846
Intergovernmental Payable	132,023	100,940	72,906	305,869
Interfund Loan Payable	500,000	0	0	500,000
Due to Other Funds	104,017	83,898	50,639	238,554
Retainage Payable	0	492,654	0	492,654
Accrued Interest Payable	114,717	270,444	0	385,161
Capital Leases Payable	8,373	2,091	0	10,464
OPWC Loans Payable	0	46,735	0	46,735
OWDA Loans Payable	279,547	1,216,988	0	1,496,535
General Obligation Bonds Payable (Net, where applicable, of Unamortized Premium)	905,000	680,000	0	1,585,000
<b>Total Current Liabilities</b>	<b>2,749,753</b>	<b>3,084,619</b>	<b>217,145</b>	<b>6,051,517</b>
Long-Term Liabilities:				
Compensated Absences Payable	395,817	210,068	141,995	747,880
Capital Leases Payable	38,820	9,695	0	48,515
OPWC Loans Payable	0	397,247	0	397,247
OWDA Loans Payable	939,789	15,439,174	0	16,378,963
General Obligation Bonds Payable (Net, where applicable, of Unamortized Premium)	15,029,467	7,104,467	0	22,133,934
<b>Total Long-Term Liabilities</b>	<b>16,403,893</b>	<b>23,160,651</b>	<b>141,995</b>	<b>39,706,539</b>
<b>Total Liabilities</b>	<b>19,153,646</b>	<b>26,245,270</b>	<b>359,140</b>	<b>45,758,056</b>
<b>Fund Equity</b>				
Contributed Capital	25,439,932	4,628,939	0	30,068,871
Retained Earnings:				
Unreserved	3,063,034	13,545,287	2,938,824	19,547,145
<b>Total Fund Equity</b>	<b>28,502,966</b>	<b>18,174,226</b>	<b>2,938,824</b>	<b>49,616,016</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$47,656,612</b>	<b>\$44,419,496</b>	<b>\$3,297,964</b>	<b>\$95,374,072</b>

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

	Water	Sewer	Refuse	Totals
<b>Operating Revenues</b>				
Charges for Services	\$8,423,279	\$7,918,114	\$3,442,537	\$19,783,930
Other	81,472	9,053	125	90,650
<b>Total Operating Revenues</b>	<b>8,504,751</b>	<b>7,927,167</b>	<b>3,442,662</b>	<b>19,874,580</b>
<b>Operating Expenses</b>				
Salaries and Wages	3,058,978	2,492,030	1,499,193	7,050,201
Fringe Benefits	1,525,231	975,944	702,813	3,203,988
Materials and Supplies	1,009,257	205,274	64,607	1,279,138
Contractual Services	1,481,602	621,095	1,481,433	3,584,130
Other	35,263	34,901	18,258	88,422
Depreciation	2,103,194	621,580	183,838	2,908,612
<b>Total Operating Expenses</b>	<b>9,213,525</b>	<b>4,950,824</b>	<b>3,950,142</b>	<b>18,114,491</b>
<b>Operating Income (Loss)</b>	<b>(708,774)</b>	<b>2,976,343</b>	<b>(507,480)</b>	<b>1,760,089</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	190,748	224,847	0	415,595
Operating Grants	0	0	94,778	94,778
Rentals	0	87,043	0	87,043
Loss on Disposal of Fixed Assets	(4,351)	0	0	(4,351)
Interest and Fiscal Charges	(1,009,593)	(648,622)	(1,040)	(1,659,255)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(823,196)</b>	<b>(336,732)</b>	<b>93,738</b>	<b>(1,066,190)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,531,970)</b>	<b>2,639,611</b>	<b>(413,742)</b>	<b>693,899</b>
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	0	(129,498)	0	(129,498)
<b>Net Income (Loss)</b>	<b>(1,402,472)</b>	<b>2,510,113</b>	<b>(413,742)</b>	<b>693,899</b>
<b>Retained Earning Beginning of Year</b>	<b>4,465,506</b>	<b>11,035,174</b>	<b>3,352,566</b>	<b>18,853,246</b>
<b>Retained Earning End of Year</b>	<b>3,063,034</b>	<b>13,545,287</b>	<b>2,938,824</b>	<b>19,547,145</b>
<b>Contributed Capital Beginning of Year</b>	<b>24,652,561</b>	<b>3,739,691</b>	<b>0</b>	<b>28,392,252</b>
Contributions During the Year:				
Other Funds	0	115,000	0	115,000
Capital Grants	0	774,248	0	774,248
Developers	787,371	0	0	787,371
<b>Contributed Capital End of Year</b>	<b>25,439,932</b>	<b>4,628,939</b>	<b>0</b>	<b>30,068,871</b>
<b>Total Fund Equity End of Year</b>	<b>\$28,502,966</b>	<b>\$18,174,226</b>	<b>\$2,938,824</b>	<b>\$49,616,016</b>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$9,340,200	\$8,590,491	(\$749,709)
Interest	234,424	234,424	0
Other	50	81,472	81,422
<i>Total Revenues</i>	<u>9,574,674</u>	<u>8,906,387</u>	<u>(668,287)</u>
<b>Expenses</b>			
Salaries and Wages	3,175,119	3,171,288	3,831
Fringe Benefits	1,346,536	1,342,437	4,099
Materials and Supplies	845,335	771,003	74,332
Contractual Services	2,585,901	2,103,534	482,367
Capital Outlay	1,616,774	1,375,617	241,157
Other	41,945	30,810	11,135
Debt Service:			
Principal Retirement	1,480,356	1,480,356	0
Interest and Fiscal Charges	1,040,131	1,040,131	0
<i>Total Expenses</i>	<u>12,132,097</u>	<u>11,315,176</u>	<u>816,921</u>
<i>Excess of Revenues Under Expenses</i>	(2,557,423)	(2,408,789)	148,634
Advances In	0	500,000	500,000
Operating Transfers In	69,011	129,498	60,487
<i>Excess of Revenues Under Expenses and Operating Transfers and Advances</i>	(2,488,412)	(1,779,291)	709,121
<i>Fund Equity Beginning of Year</i>	940,102	940,102	0
Unexpended Prior Year Encumbrances	1,309,459	1,309,459	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$238,851)</u>	<u>\$470,270</u>	<u>\$709,121</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$7,982,356	\$7,912,483	(\$69,873)
Capital Grants	0	774,248	774,248
Interest	224,847	224,847	0
Rentals	85,000	87,043	2,043
Other	10,000	7,007	(2,993)
Proceeds of OWDA Loans	6,330,720	5,965,040	(365,680)
<i>Total Revenues</i>	<u>14,632,923</u>	<u>14,970,668</u>	<u>337,745</u>
<b>Expenses</b>			
Salaries and Wages	2,630,068	2,557,822	72,246
Fringe Benefits	1,075,517	1,052,740	22,777
Materials and Supplies	546,407	432,858	113,549
Contractual Services	1,362,093	1,262,437	99,656
Capital Outlay	7,852,106	4,816,068	3,036,038
Other	53,310	33,674	19,636
Debt Service:			
Principal Retirement	1,680,822	1,680,817	5
Interest and Fiscal Charges	560,550	560,541	9
<i>Total Expenses</i>	<u>15,760,873</u>	<u>12,396,957</u>	<u>3,363,916</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,127,950)	2,573,711	3,701,661
Operating Transfers In	925,606	0	(925,606)
Operating Transfers Out	(946,753)	(129,498)	817,255
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(1,149,097)	2,444,213	3,593,310
<i>Fund Equity Beginning of Year</i>	572,916	572,916	0
Residual Equity Transfers	115,000	115,000	0
Unexpended Prior Year Encumbrances	1,357,302	1,357,302	0
<i>Fund Equity End of Year</i>	<u>\$896,121</u>	<u>\$4,489,431</u>	<u>\$3,593,310</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$3,627,550	\$3,681,619	\$54,069
Operating Grants	50,000	47,389	(2,611)
Other	0	125	125
<i>Total Revenues</i>	<u>3,677,550</u>	<u>3,729,133</u>	<u>51,583</u>
<b>Expenses</b>			
Salaries and Wages	1,642,945	1,543,855	99,090
Fringe Benefits	691,482	685,749	5,733
Materials and Supplies	74,189	66,693	7,496
Contractual Services	1,612,983	1,602,190	10,793
Capital Outlay	176,462	171,863	4,599
Other	37,769	21,343	16,426
Debt Service:			
Principal Retirement	39,218	39,218	0
Interest and Fiscal Charges	1,040	1,040	0
<i>Total Expenses</i>	<u>4,276,088</u>	<u>4,131,951</u>	<u>144,137</u>
<i>Excess of Revenues Under Expenses</i>	(598,538)	(402,818)	195,720
<i>Fund Equity Beginning of Year</i>	570,626	570,626	0
Unexpended Prior Year Encumbrances	27,912	27,912	0
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$195,720</u>	<u>\$195,720</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$20,950,106	\$20,184,593	(\$765,513)
Capital Grants	0	774,248	774,248
Interest	459,271	459,271	0
Operating Grants	50,000	47,389	(2,611)
Rentals	85,000	87,043	2,043
Other	10,050	88,604	78,554
Proceeds of OWDA Loans	6,330,720	5,965,040	(365,680)
<b>Total Revenues</b>	<b>27,885,147</b>	<b>27,606,188</b>	<b>(278,959)</b>
<b>Expenses</b>			
<b>Salaries and Wages:</b>			
Water Fund	3,175,119	3,171,288	3,831
Sewer Fund	2,630,068	2,557,822	72,246
Refuse Fund	1,642,945	1,543,855	99,090
<b>Total Salaries and Wages</b>	<b>7,448,132</b>	<b>7,272,965</b>	<b>175,167</b>
<b>Fringe Benefits:</b>			
Water Fund	1,346,536	1,342,437	4,099
Sewer Fund	1,075,517	1,052,740	22,777
Refuse Fund	691,482	685,749	5,733
<b>Total Fringe Benefits</b>	<b>3,113,535</b>	<b>3,080,926</b>	<b>32,609</b>
<b>Materials and Supplies:</b>			
Water Fund	845,335	771,003	74,332
Sewer Fund	546,407	432,858	113,549
Refuse Fund	74,189	66,693	7,496
<b>Total Materials and Supplies</b>	<b>1,465,931</b>	<b>1,270,554</b>	<b>195,377</b>
<b>Contractual Services:</b>			
Water Fund	2,585,901	2,103,534	482,367
Sewer Fund	1,362,093	1,262,437	99,656
Refuse Fund	1,612,983	1,602,190	10,793
<b>Total Contractual Services</b>	<b>5,560,977</b>	<b>4,968,161</b>	<b>592,816</b>
<b>Capital Outlay:</b>			
Water Fund	1,616,774	1,375,617	241,157
Sewer Fund	7,852,106	4,816,068	3,036,038
Refuse Fund	176,462	171,863	4,599
<b>Total Capital Outlay</b>	<b>\$9,645,342</b>	<b>\$6,363,548</b>	<b>\$3,281,794</b>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Other:			
Water Fund	\$41,945	\$30,810	\$11,135
Sewer Fund	53,310	33,674	19,636
Refuse Fund	37,769	21,343	16,426
<b>Total Other</b>	<b>133,024</b>	<b>85,827</b>	<b>47,197</b>
Debt Service:			
Principal Retirement:			
Water Fund	1,480,356	1,480,356	0
Sewer Fund	1,680,822	1,680,817	5
Refuse Fund	39,218	39,218	0
<b>Total Principal Retirement</b>	<b>3,200,396</b>	<b>3,200,391</b>	<b>5</b>
Interest and Fiscal Charges:			
Water Fund	1,040,131	1,040,131	0
Sewer Fund	560,550	560,541	9
Refuse Fund	1,040	1,040	0
<b>Total Interest and Fiscal Charges</b>	<b>1,601,721</b>	<b>1,601,712</b>	<b>9</b>
<b>Total Debt Service</b>	<b>4,802,117</b>	<b>4,802,103</b>	<b>14</b>
<b>Total Expenses</b>	<b>32,169,058</b>	<b>27,844,084</b>	<b>4,324,974</b>
<i>Excess of Revenues Over (Under) Expenses</i>	(4,283,911)	(237,896)	4,046,015
Advances In	0	500,000	500,000
Operating Transfers In	994,617	129,498	(865,119)
Operating Transfers Out	(946,753)	(129,498)	817,255
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances</i>	(4,236,047)	262,104	4,498,151
<i>Fund Equity Beginning of Year</i>	2,083,644	2,083,644	0
Residual Equity Transfers	115,000	115,000	0
Unexpended Prior Year Encumbrances	2,694,673	2,694,673	0
<b>Fund Equity End of Year</b>	<b>\$657,270</b>	<b>\$5,155,421</b>	<b>\$4,498,151</b>

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

	Water	Sewer	Refuse	Totals
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$8,638,757	\$7,897,182	\$3,673,634	\$20,209,573
Other Cash Receipts	81,472	7,007	125	88,604
Cash Paid to Suppliers for Goods and Services	(2,693,443)	(1,502,708)	(1,636,414)	(5,832,565)
Cash Paid to Employees	(4,393,321)	(3,538,946)	(2,164,152)	(10,096,419)
Other Cash Payments	(28,733)	(34,086)	(17,197)	(80,016)
Cash Received from Rentals	0	87,043	0	87,043
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>1,604,732</u>	<u>2,915,492</u>	<u>(144,004)</u>	<u>4,376,220</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating Grants	0	0	47,389	47,389
Advance In	500,000	0	0	500,000
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	0	(129,498)	0	(129,498)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>629,498</u>	<u>(129,498)</u>	<u>47,389</u>	<u>547,389</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchase of Fixed Assets	(3,578,054)	(10,729,070)	(156,430)	(14,463,554)
Receipts from Capital Grants	0	774,248	0	774,248
Residual Equity Transfer	0	115,000	0	115,000
Proceeds from Loans	0	5,965,040	0	5,965,040
Principal Payments on Notes	(76,136)	(56,089)	(39,218)	(171,443)
Interest Payments on Notes	(2,201)	(1,486)	(1,040)	(4,727)
Principal Payments on Bonds	(865,000)	(675,000)	0	(1,540,000)
Interest Payments on Bonds	(767,689)	(278,788)	0	(1,046,477)
Principal Payments on OWDA Loans	(539,220)	(902,993)	0	(1,442,213)
Interest Payments on OWDA Loans	(270,241)	(280,266)	0	(550,507)
Principal Payments on OPWC Loans	0	(46,735)	0	(46,735)
Principal Payments on Leases	(7,369)	(1,841)	0	(9,210)
Interest Payments on Leases	(3,146)	(786)	0	(3,932)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(6,109,036)</u>	<u>(6,118,766)</u>	<u>(196,688)</u>	<u>(12,424,510)</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	190,748	224,847	0	415,595
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>(3,684,078)</b>	<b>(3,107,925)</b>	<b>(293,303)</b>	<b>(7,085,306)</b>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>5,728,404</u>	<u>9,636,081</u>	<u>643,019</u>	<u>16,007,504</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,044,326</u>	<u>\$6,528,156</u>	<u>\$349,716</u>	<u>\$8,922,198</u>

(continued)

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

	Water	Sewer	Refuse	Totals
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) Operating Activities</b>				
<i>Operating Income (Loss)</i>	(\$708,774)	\$2,976,343	(\$507,480)	\$1,760,089
<b>Adjustments:</b>				
Depreciation Expense	2,103,194	621,580	183,838	2,908,612
Nonoperating Revenues from Rentals	0	87,043	0	87,043
<b>(Increase) Decrease in Assets:</b>				
Accounts Receivable	463,316	(22,978)	231,097	671,435
Materials and Supplies Inventory	302,769	(178,802)	0	123,967
<b>Increase (Decrease) in Liabilities:</b>				
Accounts Payable	(741,268)	(68,972)	(88,628)	(898,868)
Contracts Payable	219,660	(448,554)	1,163	(227,731)
Accrued Wages and Benefits	7,031	4,970	20,130	32,131
Compensated Absences Payable	(52,183)	(39,718)	11,794	(80,107)
Intergovernmental Payable	8,248	(16,878)	2,180	(6,450)
Due to Other Funds	2,739	1,458	1,902	6,099
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,604,732</u>	<u>\$2,915,492</u>	<u>(\$144,004)</u>	<u>\$4,376,220</u>

**Noncash Capital Financing Activities**

During 1999, fixed assets were donated to the water enterprise fund by developers in the amount of \$787,371.

### *Internal Service Funds*

*Internal Service Funds* are established 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.

*Workers' Compensation Retrospective Fund* To account for the charges to operating funds on a percentage of payroll basis and the payment of premiums and claims under the retrospective rating plan as provided by the Ohio Bureau of Workers' Compensation.

*Health Insurance Fund* To account for charges to the operating funds on a per employee basis for the health and hospitalization self-insurance, eye and dental insurance and for payments to AFSCME for the unions' administered employees' eye and dental premiums. This fund also pays the salaries and fringe benefits of the employees responsible for administering and processing claims.

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

	<u>Workers' Compensation Retrospective</u>	<u>Health Insurance</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$8,757,928	\$1,263,731	\$10,021,659
Accounts Receivable	0	5,616	5,616
Due from Other Funds	1,369,237	28,889	1,398,126
<i>Total Assets</i>	<u>\$10,127,165</u>	<u>\$1,298,236</u>	<u>\$11,425,401</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$1,403	\$1,403
Accrued Wages and Benefits	0	1,495	1,495
Intergovernmental Payable	0	1,588	1,588
Due to Other Funds	0	1,381	1,381
Claims Payable	2,303,673	696,795	3,000,468
<i>Total Liabilities</i>	<u>2,303,673</u>	<u>702,662</u>	<u>3,006,335</u>
<b>Fund Equity</b>			
Retained Earnings: Unreserved	7,823,492	595,574	8,419,066
<i>Total Liabilities and Fund Equity</i>	<u>\$10,127,165</u>	<u>\$1,298,236</u>	<u>\$11,425,401</u>

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

	<u>Workers' Compensation Retrospective</u>	<u>Health Insurance</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for Services	\$2,252,196	\$5,449,067	\$7,701,263
Other	0	10,718	10,718
<i>Total Operating Revenues</i>	<u>2,252,196</u>	<u>5,459,785</u>	<u>7,711,981</u>
<b>Operating Expenses</b>			
Salaries and Wages	0	41,037	41,037
Fringe Benefits	0	18,322	18,322
Materials and Supplies	0	55	55
Contractual Services	17,975	296,303	314,278
Claims	312,806	5,745,690	6,058,496
Other	0	302	302
<i>Total Operating Expenses</i>	<u>330,781</u>	<u>6,101,709</u>	<u>6,432,490</u>
<i>Operating Income (Loss)</i>	1,921,415	(641,924)	1,279,491
<b>Non-Operating Revenues</b>			
Interest	0	80,105	80,105
<i>Net Income (Loss)</i>	1,921,415	(561,819)	1,359,596
<i>Retained Earnings Beginning of Year</i>	<u>5,902,077</u>	<u>1,157,393</u>	<u>7,059,470</u>
<i>Retained Earnings End of Year</i>	<u>\$7,823,492</u>	<u>\$595,574</u>	<u>\$8,419,066</u>

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$1,277,399	\$2,225,986	\$948,587
<b>Expenses</b>			
Contractual Services	617,872	611,118	6,754
Claims	615,143	572,011	43,132
<i>Total Expenses</i>	1,233,015	1,183,129	49,886
<i>Excess of Revenues Over Expenses</i>	44,384	1,042,857	998,473
<i>Fund Equity Beginning of Year</i>	7,715,071	7,715,071	0
<i>Fund Equity End of Year</i>	\$7,759,455	\$8,757,928	\$998,473

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Charges for Services	\$4,912,761	\$5,427,175	\$514,414
Interest	0	72,811	72,811
Other	0	5,238	5,238
<i>Total Revenues</i>	<u>4,912,761</u>	<u>5,505,224</u>	<u>592,463</u>
<b>Expenses</b>			
Salaries and Wages	42,090	42,090	0
Fringe Benefits	17,426	17,426	0
Materials and Supplies	5,874	55	5,819
Contractual Services	344,072	299,035	45,037
Claims	5,657,359	5,528,259	129,100
Other	1,400	302	1,098
<i>Total Expenses</i>	<u>6,068,221</u>	<u>5,887,167</u>	<u>181,054</u>
<i>Excess of Revenues Under Expenses</i>	(1,155,460)	(381,943)	773,517
<i>Fund Equity Beginning of Year</i>	1,509,062	1,509,062	0
Unexpended Prior Year Encumbrances	<u>126,359</u>	<u>126,359</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$479,961</u>	<u>\$1,253,478</u>	<u>\$773,517</u>

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

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$6,190,160	\$7,653,161	\$1,463,001
Interest	0	72,811	72,811
Other	0	5,238	5,238
<i>Total Revenues</i>	<u>6,190,160</u>	<u>7,731,210</u>	<u>1,541,050</u>
<b>Expenses</b>			
<b>Salaries and Wages:</b>			
Health Insurance Fund	42,090	42,090	0
<b>Fringe Benefits:</b>			
Health Insurance Fund	17,426	17,426	0
<b>Materials and Supplies:</b>			
Health Insurance Fund	5,874	55	5,819
<b>Contractual Services:</b>			
Workers' Compensation Retrospective Fund	617,872	611,118	6,754
Health Insurance Fund	344,072	299,035	45,037
<i>Total Contractual Services</i>	<u>961,944</u>	<u>910,153</u>	<u>51,791</u>
<b>Claims:</b>			
Workers' Compensation Retrospective Fund	615,143	572,011	43,132
Health Insurance Fund	5,657,359	5,528,259	129,100
<i>Total Claims</i>	<u>6,272,502</u>	<u>6,100,270</u>	<u>172,232</u>
<b>Other:</b>			
Health Insurance Fund	1,400	302	1,098
<i>Total Expenses</i>	<u>7,301,236</u>	<u>7,070,296</u>	<u>230,940</u>
<i>Excess of Revenues Over (Under) Expenses</i>	(1,111,076)	660,914	1,771,990
<i>Fund Equity Beginning of Year</i>	9,224,133	9,224,133	0
<i>Unexpended Prior Year Encumbrances</i>	126,359	126,359	0
<i>Fund Equity End of Year</i>	<u>\$8,239,416</u>	<u>\$10,011,406</u>	<u>\$1,771,990</u>

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

	<u>Workers' Compensation Retrospective</u>	<u>Health Insurance</u>	<u>Totals</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Quasi-External Transactions With Other Funds	\$2,225,986	\$5,419,936	\$7,645,922
Other Cash Receipts	0	5,345	5,345
Cash Paid to Suppliers for Goods and Services	(611,118)	(299,090)	(910,208)
Cash Paid to Employees	0	(58,067)	(58,067)
Cash Payments for Claims	(572,011)	(5,555,143)	(6,127,154)
Other Cash Payments	0	(302)	(302)
<i>Net Cash Provided by (Used for) Operating Activities</i>	1,042,857	(487,321)	555,536
<b>Cash Flows from Investing Activities</b>			
Interest on Investments	0	80,105	80,105
Net Increase (Decrease) in Cash and Cash Equivalents	1,042,857	(407,216)	635,641
<i>Cash and Cash Equivalents Beginning of Year</i>	7,715,071	1,670,947	9,386,018
<i>Cash and Cash Equivalents End of Year</i>	<u>\$8,757,928</u>	<u>\$1,263,731</u>	<u>\$10,021,659</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
<i>Operating Income (Loss)</i>	\$1,921,415	(\$641,924)	\$1,279,491
<b>Adjustments:</b>			
<b>(Increase) Decrease in Assets:</b>			
Accounts Receivable	0	(5,616)	(5,616)
Due from Other Funds	(26,210)	(28,889)	(55,099)
<b>Increase (Decrease) in Liabilities:</b>			
Accounts Payable	0	(1,329)	(1,329)
Accrued Wages and Benefits	0	190	190
Intergovernmental Payable	(593,143)	(300)	(593,443)
Claims Payable	(259,205)	190,547	(68,658)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$1,042,857</u>	<u>(\$487,321)</u>	<u>\$555,536</u>

## *Fiduciary Fund Types*

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Fiduciary funds are used to account for assets held by the City in trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds.

### **Nonexpendable Trust Fund**

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This fund is accounted for in essentially the same manner as proprietary funds.

***Hartford Houtz Fund*** To account for monies donated to be used to improve the health and education of children.

### **Agency Funds**

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

***Building Escrow Fund*** To account for receipts from insurance companies, under City and State statutes, necessary to ensure compliance with building codes after a structure fire. Disbursements are normally to property owners upon release from the code enforcement department.

***Payroll Withholding Fund*** To account for payroll taxes and other related payroll deductions accumulated from the funds for distribution to other governmental units and private organizations.

***Municipal Court Fund*** To account for municipal court activities, including the civil division and trusteeship accounts, not currently reflected on the City's records.

***Other Agency Funds*** To account for various receipts and disbursements which includes monies received from patrons for Civic Center events, which are not disbursed in full until the completion of the event.

City of Canton, Ohio  
Combining Balance Sheet  
All Trust and Agency Funds  
December 31, 1999

	Nonexpendable Trust	Agency	Totals
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$281,775	\$281,775
Cash and Cash Equivalents in Segregated Accounts	85,212	108,921	194,133
Investments in Segregated Accounts	62,697	0	62,697
Accrued Interest Receivable	2,688	0	2,688
<i>Total Assets</i>	<u>\$150,597</u>	<u>\$390,696</u>	<u>\$541,293</u>
<b>Liabilities</b>			
Undistributed Assets	\$0	\$388,359	\$388,359
Deposits Held and Due to Others	0	2,337	2,337
<i>Total Liabilities</i>	<u>0</u>	<u>390,696</u>	<u>390,696</u>
<b>Fund Equity</b>			
Fund Balance:			
Reserved for Endowments	102,384	0	102,384
Unreserved, Undesignated	48,213	0	48,213
<i>Total Fund Equity</i>	<u>150,597</u>	<u>0</u>	<u>150,597</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$150,597</u>	<u>\$390,696</u>	<u>\$541,293</u>

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

	<u>Balance 1-1-99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12-31-99</u>
<b>Building Escrow</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$56,365	\$82,902	\$64,746	\$74,521
<b>Liabilities</b>				
Undistributed Assets	\$56,365	\$82,902	\$64,746	\$74,521
 <b>Payroll Withholding</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$85,761	\$2,516,910	\$2,395,453	\$207,218
Cash and Cash Equivalents in Segregated Accounts	3,255	60,762	61,680	2,337
<b>Total Assets</b>	<u>\$89,016</u>	<u>\$2,577,672</u>	<u>\$2,457,133</u>	<u>\$209,555</u>
<b>Liabilities</b>				
Undistributed Assets	\$85,761	\$2,516,910	\$2,395,453	\$207,218
Deposits Held and Due to Others	3,255	0	918	2,337
<b>Total Liabilities</b>	<u>\$89,016</u>	<u>\$2,516,910</u>	<u>\$2,396,371</u>	<u>\$209,555</u>
 <b>Municipal Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$126,667	\$5,498,690	\$5,518,773	\$106,584
<b>Liabilities</b>				
Undistributed Assets	\$126,667	\$5,498,690	\$5,518,773	\$106,584
 <b>Other Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$48,607	\$171,802	\$220,373	\$36
<b>Liabilities</b>				
Undistributed Assets	\$48,607	\$171,802	\$220,373	\$36

(continued)

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

	Balance 1-1-99	Additions	Reductions	Balance 12-31-99
<b>All Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$190,733	\$2,771,614	\$2,680,572	\$281,775
Cash and Cash Equivalents in Segregated Accounts	129,922	5,559,452	5,580,453	108,921
<b>Total Assets</b>	<b>\$320,655</b>	<b>\$8,331,066</b>	<b>\$8,261,025</b>	<b>\$390,696</b>
<b>Liabilities</b>				
Undistributed Assets	317,400	8,270,304	8,199,345	388,359
Deposits Held and Due to Others	3,255	0	918	2,337
<b>Total Liabilities</b>	<b>\$320,655</b>	<b>\$8,270,304</b>	<b>\$8,200,263</b>	<b>\$390,696</b>

*General Fixed Assets Account Group*

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

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

Function	General Fixed Assets 1/1/99	Additions	Deletions	General Fixed Assets 12/31/99
General Government	\$17,007,337	\$1,925,190	\$191,810	\$18,740,717
Security of Persons and Property	2,941,679	864,967	0	3,806,646
Public Health	3,866,771	2,793	0	3,869,564
Transportation	9,267,150	1,732,234	43,348	10,956,036
Community Environment	514,362	1,146,264	0	1,660,626
Leisure Time Activities	20,093,090	157,918	0	20,251,008
Construction in Progress	821,724	10,508,469	0	11,330,193
<i>Total</i>	<u>\$54,512,113</u>	<u>\$16,337,835</u>	<u>\$235,158</u>	<u>\$70,614,790</u>

**City of Canton, Ohio**  
*Schedule of General Fixed Assets*  
*By Function*  
*December 31, 1999*

<u>Function</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment and Vehicles</u>
General Government	\$18,740,717	\$1,454,849	\$3,718,073	\$13,567,795
Security of Persons and Property	3,806,646	762,500	2,068,349	975,797
Public Health	3,869,564	129,700	3,206,994	532,870
Transportation	10,956,036	518,500	2,671,753	7,765,783
Community Environment	1,660,626	1,154,685	67,705	438,236
Leisure Time Activities	20,251,008	12,844,193	7,259,757	147,058
Construction in Progress	11,330,193	0	11,330,193	0
<i>Total</i>	<u>\$70,614,790</u>	<u>\$16,864,427</u>	<u>\$30,322,824</u>	<u>\$23,427,539</u>

**City of Canton, Ohio**  
*Schedule of General Fixed Assets*  
*By Sources*  
*December 31, 1999*

<b>General Fixed Assets</b>	
Land	\$16,864,427
Buildings and Improvements	18,992,631
Equipment and Vehicles	23,427,539
Construction in Progress	<u>11,330,193</u>
<i>Total General Fixed Assets</i>	<u>\$70,614,790</u>

<b>Investment in General Fixed Assets From</b>	
General Fund Revenues	\$690,367
Special Revenue Fund Revenues	1,656,778
Capital Projects Funds Revenues	16,684,930
Prior to December 31, 1997	<u>51,582,715</u>
<i>Total Investment in General Fixed Assets</i>	<u>\$70,614,790</u>

*Heroes to the Best*



*Porter*

*Passer 2000*

# Statistical



City of Canton, Ohio  
 General Governmental Expenditures by Function (1)  
 Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government	\$15,400,997	\$15,046,758	\$12,810,369	\$12,105,889	\$10,989,650	\$10,820,055	\$10,845,954	\$10,661,612	\$10,103,140	\$9,061,416
Security of Persons and Property	30,466,841	28,345,165	28,242,747	26,161,421	25,316,571	24,964,102	23,190,358	20,715,193	20,541,617	20,359,216
Public Health	3,771,963	2,853,878	3,590,596	3,337,908	3,062,493	2,941,486	2,629,294	2,287,549	2,256,757	2,029,761
Transportation	3,846,145	4,156,173	7,115,278	7,802,927	8,053,692	7,500,394	7,011,565	6,674,213	6,696,855	6,624,496
Community Environment	5,852,892	4,847,217	4,781,204	3,437,072	4,207,187	4,255,032	2,844,075	3,056,113	3,283,626	4,451,578
Leisure Time Activities	2,527,589	2,496,990	2,370,522	2,192,988	2,144,686	1,996,410	1,815,508	1,663,137	1,701,004	1,612,458
Capital Outlay	19,415,297	6,377,863	5,581,370	6,830,120	5,147,006	5,956,591	3,942,378	1,878,349	2,802,930	2,381,832
Debt Service	7,576,904	2,726,289	2,553,271	2,336,541	2,556,775	1,963,791	2,260,041	2,106,898	2,143,092	2,063,306
<b>Total</b>	<b>\$88,858,628</b>	<b>\$66,850,333</b>	<b>\$67,045,357</b>	<b>\$64,204,866</b>	<b>\$61,478,060</b>	<b>\$60,397,861</b>	<b>\$54,539,173</b>	<b>\$49,043,064</b>	<b>\$49,529,021</b>	<b>\$46,584,093</b>

Source: City financial records

(1) Includes All Governmental Funds

City of Canton, Ohio  
General Governmental Revenues by Source (1)  
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Taxes (2,3)	\$38,978,833	\$37,322,730	\$36,964,729	\$35,706,346	\$35,233,631	\$32,889,868	\$31,424,283	\$30,125,262	\$29,631,724	\$29,228,845
Charges for Services	7,209,402	9,639,932	7,115,947	3,544,150	3,284,890	2,723,974	2,675,497	1,654,197	1,391,366	1,323,465
Licenses, Permits and Fees	869,806	1,032,032	1,621,127	1,555,503	1,389,185	1,596,701	1,461,844	1,405,169	1,343,488	1,246,014
Fines and Forfeitures	674,756	689,129	653,787	0	0	0	0	0	0	0
Intergovernmental (3)	21,224,994	18,889,090	19,683,391	15,673,361	17,363,372	16,495,595	13,733,761	13,587,305	12,860,667	13,477,384
Interest	3,210,336	2,653,904	1,925,902	1,774,212	1,915,287	1,090,840	1,486,399	1,357,217	1,757,523	2,091,030
Contributions and Donations (4)	57,133	6,450	15,412	0	0	0	0	0	0	0
Rentals (4)	147,685	253,281	144,067	0	0	0	0	0	0	0
Other (4)	246,703	141,770	116,069	5,783,889	\$,290,839	4,846,644	4,854,852	1,377,862	833,046	570,983
<b>Totals</b>	<b>\$72,619,648</b>	<b>\$70,628,228</b>	<b>\$68,240,391</b>	<b>\$64,037,461</b>	<b>\$64,477,204</b>	<b>\$59,643,622</b>	<b>\$55,636,636</b>	<b>\$49,507,012</b>	<b>\$47,817,814</b>	<b>\$47,937,721</b>

Source: City financial records

(1) Includes All Governmental Funds

(2) Includes property, municipal income.

(3) Prior to 1990 State levied shared revenues were included in taxes.

(4) Prior to 1997, charges for services, fines and forfeitures, contributions and donations, and rentals were included in other revenue.

**City of Canton, Ohio**  
*Real Property Tax Levies and Collections*  
*Last Ten Years*

Year	Total Tax Levy (1)	Current Collections	Percent of Levy Collected	Delinquent Collections	Total Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Tax Levy
1999	\$1,663,658	\$1,584,484	95.24 %	\$71,513	\$1,655,997	99.54 %	\$256,114	15.39 %
1998	1,649,857	1,577,732	95.63	59,108	1,636,840	99.21	229,362	13.90
1997	1,407,827	1,359,684	96.58	42,748	1,402,432	99.62	253,427	18.00
1996	1,337,859	1,302,239	97.34	44,702	1,346,941	100.68	187,824	14.04
1995	1,353,646	1,308,952	96.70	36,370	1,345,322	99.39	187,735	13.87
1994	1,355,699	1,323,082	97.59	34,396	1,357,478	100.13	168,910	12.46
1993	1,348,132	1,316,364	97.64	31,816	1,348,180	100.00	168,632	12.51
1992	1,348,494	1,313,918	97.44	32,632	1,346,550	99.86	182,208	13.51
1991	1,301,810	1,262,386	96.97	29,712	1,292,098	99.25	158,667	12.19
1990	1,264,805	1,231,041	97.33	46,103	1,277,144	100.98	156,828	12.40

Source: Stark County, Ohio; County Auditor

(1) Includes homestead/rollback taxes assessed locally but distributed through the State and reported as intergovernmental revenue.

(2) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and reductions which are brought on in one lump sum.

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

Year (1)	Real Property		Public Utility Property		Tangible Personal Property		Total	
	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value
1999	\$601,832,800	\$1,719,522,286	\$60,215,620	\$68,426,841	\$201,937,796	\$807,751,184	\$863,986,216	\$2,595,700,311
1998	595,945,810	1,702,702,314	59,870,420	68,034,568	192,411,515	769,646,060	848,227,745	2,540,382,942
1997	502,570,920	1,435,916,914	61,295,220	69,653,659	182,525,868	730,103,472	746,392,008	2,235,674,045
1996	475,395,010	1,358,271,457	62,667,400	71,212,955	177,769,158	711,076,632	715,831,568	2,140,561,044
1995	478,015,740	1,365,759,257	65,208,130	74,100,148	167,157,371	668,629,484	710,381,241	2,108,488,889
1994	474,167,960	1,354,765,600	65,026,670	73,893,943	160,990,500	643,962,000	700,185,130	2,072,621,543
1993	472,482,120	1,349,948,914	63,213,250	71,833,239	164,759,437	659,037,748	700,454,807	2,080,819,901
1992	472,255,700	1,349,302,000	63,321,350	71,956,080	170,925,696	683,702,784	706,502,746	2,104,960,864
1991	455,851,750	1,302,433,571	59,259,930	67,340,830	167,107,199	668,428,796	682,218,879	2,038,203,197
1990	447,386,860	1,278,248,171	53,191,280	60,444,636	185,405,535	741,622,140	685,983,675	2,080,314,948

Source: Stark County, Ohio; County Auditor

- (1) The year represents collection year.
- (2) This amount is calculated based on the following percentages for 1999:  
 Real property is assessed at thirty-five percent of actual value.  
 Public utility is assessed at eighty-eight percent of actual value.  
 Tangible personal is assessed at twenty-five percent of actual value.

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

Year	City of Canton District 2	City of Canton District 3	City of Canton District 4	Stark County	Canton City School District	Plain Local School District	Canton Local School District	Stark County Joint Recreational District	Stark County District Library	RTA	County Parks
1999	3.40	2.00	2.60	9.60	\$59.20	\$52.60	\$47.40	\$1.00	\$0.75	\$0.00	\$0.50
1998	3.40	2.00	2.60	9.60	54.70	52.60	49.10	1.00	0.75	0.00	0.50
1997	3.40	2.00	2.60	9.60	54.70	52.60	49.10	1.00	0.00	3.90	0.20
1996	3.40	2.00	2.60	10.10	54.70	45.70	39.30	0.75	0.00	3.90	0.20
1995	3.40	2.00	2.60	8.20	52.20	45.70	39.30	0.75	0.00	3.90	0.20
1994	3.40	2.00	2.60	9.20	45.30	45.70	39.20	0.75	0.00	3.90	0.20
1993	3.40	2.00	2.60	9.20	45.30	45.70	39.70	0.75	0.00	3.90	0.20
1992	3.40	2.00	2.60	9.20	45.30	45.70	42.50	0.75	0.00	3.90	0.20
1991	3.40	2.00	2.60	9.20	45.30	45.70	42.90	0.75	0.00	3.90	0.20
1990	3.40	2.00	2.60	7.80	38.80	37.80	43.60	0.75	0.00	3.90	0.20

Source: Stark County, Ohio, County Auditor

**City of Canton, Ohio**  
*Tangible Personal Property Tax Collections*  
*Last Ten Years*

<u>Year</u>	<u>Amount</u>
1999	\$528,807
1998	524,638
1997	487,448
1996	468,647
1995	477,461
1994	425,359
1993	439,268
1992	444,226
1991	448,180
1990	496,293

Source: Stark County, Ohio; County Auditor

**City of Canton, Ohio**  
*Special Assessment Collections*

During 1998 and 1999, the City did not have any outstanding special assessment debt; therefore, the City did not have special assessment collections. Information prior to 1998 is not available.

Source: City financial records

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

<u>Year</u>	<u>Population (1)</u>	<u>Net General Obligation Bonded Debt (2)</u>	<u>Assessed Value</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net General Obligation Bonded Debt Per Capita</u>
1999	83,159	\$22,140,286	\$863,986,216	2.56 %	\$266.24
1998	83,159	16,104,329	848,227,745	1.90	193.66
1997	82,935	10,321,977	746,392,008	1.38	124.46
1996	81,079	10,942,195	715,831,568	1.53	134.96
1995	81,557	12,086,454	710,381,241	1.70	148.20
1994	82,319	13,202,025	700,185,130	1.89	160.38
1993	83,175	14,410,562	700,454,807	2.06	173.26
1992	83,391	13,273,378	706,502,746	1.88	159.17
1991	83,682	14,257,447	682,218,879	2.09	170.38
1990	84,161	15,398,883	685,983,675	2.24	182.97

Source: Stark County, Ohio; County Auditor

(1) Population figures 1990 through 1996 from Census Bureau.

City of Canton estimates for 1997 and 1998.

(2) Excludes general obligation debt payable from enterprise funds.

**City of Canton, Ohio**  
**General Obligation Revenue Bond Coverage**  
*Last Two Years \**

Fund	Year	Operating Revenue **	Operating Expenses ***	Net Revenue Available for Debt Service	Debt Service Requirement ****			Coverage
					Principal	Interest	Total	
Water	1999	\$8,504,751	\$7,110,331	\$1,394,420	\$865,000	\$767,689	\$1,632,689	0.85
	1998	8,627,332	6,654,822	1,972,510	405,000	818,772	1,223,772	1.61
Sewer	1999	7,927,167	4,329,244	3,597,923	675,000	278,788	953,788	3.77
	1998	8,347,781	7,633,167	714,614	235,000	319,842	554,842	1.29

Source: City financial records

\* Information Prior to 1998 is not available

\*\* Includes operating revenue

\*\*\* Total operating expenses exclusive of depreciation

\*\*\*\* Includes principal and interest of bonds only. The refuse enterprise fund does not have any outstanding general obligation bonds.

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

Total Assessed Property Value	<b>\$863,986,216</b>
Overall Debt Limitation (10 1/2% of Assessed Valuation)	<b>\$90,718,553</b>
Gross Indebtedness	73,534,480
Less: Enterprise Funds' Bonds	(23,690,000)
OWDA Loans	(17,875,498)
HUD Loan	(3,325,000)
SIB Loans	(1,180,000)
OPWC Loans	(443,982)
Debt Service Fund Balance	(254,714)
Net Debt Within 10 1/2% Limitations	<b>26,765,286</b>
Legal Debt Margin Within 10 1/2% Limitations	<b>\$63,953,267</b>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<b>\$47,519,242</b>
Gross Indebtedness	73,534,480
Less: Enterprise Funds' Bonds	(23,690,000)
OWDA Loans	(17,875,498)
HUD Loan	(3,325,000)
SIB Loans	(1,180,000)
OPWC Loans	(443,982)
Debt Service Fund Balance	(254,714)
Net Debt Within 5 1/2% Limitations	<b>26,765,286</b>
Legal Debt Margin Within 5 1/2% Limitations	<b>\$20,753,956</b>

Source: Stark County, Ohio: County Auditor

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

	<u>General Obligation Debt Outstanding (1)</u>	<u>Percentage Applicable to City (2)</u>	<u>Amount Applicable to City of Canton</u>
City of Canton	\$22,395,000	100.00 %	\$22,395,000
Stark County	0	15.79	0
Canton City Schools	0	93.73	0
			<u>\$22,395,000</u>

Source: Stark County, Ohio; County Auditor

- (1) Includes general obligation bonds except for those payable from enterprise funds.  
(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the assessed valuation of the political subdivision.

**City of Canton, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total General Governmental Expenditures  
 Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Ratio of Debt Service To Total General Governmental Expenditures</u>
1999	\$1,290,000	\$787,022	\$2,077,022	\$88,858,628	2.34 %
1998	1,005,000	489,771	1,494,771	66,850,333	2.24
1997	1,599,000	954,271	2,553,271	67,045,357	3.81
1996	1,479,000	857,541	2,336,541	64,204,866	3.64
1995	1,448,000	1,108,775	2,556,775	61,478,060	4.16
1994	1,163,000	800,791	1,963,791	60,397,861	3.25
1993	1,323,000	937,041	2,260,041	54,539,173	4.14
1992	788,072	1,318,826	2,106,898	49,043,064	4.30
1991	763,068	1,380,024	2,143,092	49,529,021	4.33
1990	746,099	1,317,207	2,063,306	46,584,093	4.43

Source: City financial records

**City of Canton, Ohio**  
*Demographic Statistics*  
*Last Five Censuses*

<b>Year</b>	<b>Population</b>	<b>Occupied Households</b>	<b>Total Dwelling Units</b>	<b>Persons Per Household</b>	<b>Median Income</b>
1990	84,161	33,452	36,527	2.44	\$25,177
1980	93,077	36,394	39,254	2.54	17,359
1970	110,053	N/A	N/A	N/A	N/A
1960	113,631	N/A	N/A	N/A	N/A
1950	116,912	N/A	N/A	N/A	N/A

N/A - Information not available

Source: U.S. Bureau of the Census

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

Year (2)	Property Value (3)	Residential		Commercial and Industrial(1)		Domestic Bank Deposits in the County (in thousands)
		Number of Permits	Value	Number of Permits	Value	
1999	\$863,986,216	1,573	\$15,849,691	178	\$37,112,999	\$3,883,475
1998	848,227,745	1,661	13,980,742	193	38,410,161	3,883,475
1997	746,392,008	1,689	16,367,775	190	79,748,023	3,823,605
1996	715,831,568	1,546	9,250,235	205	31,848,676	3,851,016
1995	710,381,241	1,332	11,265,440	201	69,661,212	3,819,510
1994	700,185,130	1,402	8,125,595	181	29,470,127	3,714,924
1993	700,454,807	1,271	7,415,002	145	29,791,039	803,704
1992	706,502,746	1,284	7,125,498	179	42,751,082	797,601
1991	682,218,879	1,093	8,950,256	148	14,389,498	738,397
1990	685,983,675	970	6,416,207	153	12,857,953	1,483,350

Sources: City building permits reports  
Federal Reserve Bank of Cleveland

(1) Number of permits include new construction and additions.

(2) The year represents collection year for assessed value.

(3) Represents total assessed value.

City of Canton, Ohio  
Principal Taxpayers  
December 31, 1999

Taxpayer	Type of Business	Real Estate	Public Utility		Tangible Personal	Total Assessed Valuation	Percent of Assessed Value
			Personal	Personal			
Timken Company	Manufacturing	\$6,443,770	\$0		\$39,889,830	\$46,333,600	5.36 %
Ohio Power Company	Public Utility	1,671,030	26,093,730		0	27,764,760	3.21
Ohio Bell Telephone	Public Utility	0	15,861,320		0	15,861,320	1.84
Columbia CSA/HIS Greater Canton Area	Health Care	14,350,000	0		0	14,350,000	1.66
East Ohio Gas	Public Utility	0	9,446,200		0	9,446,200	1.09
Republic Engineered Steels Inc	Manufacturing	0	0		8,634,770	8,634,770	1.00
Columbia Mercy Medical Center	Health Care	0	0		7,085,310	7,085,310	0.82
M K Morse Company	Business	0	0		5,797,550	5,797,550	0.67
Redicon Corp	Business	0	0		5,691,540	5,691,540	0.66
Canton Centre Mall Limited Partnership	Business	5,425,000	0		0	5,425,000	0.63
<b>Totals</b>		<b>\$27,889,800</b>	<b>\$51,401,250</b>		<b>\$67,099,000</b>	<b>\$146,390,050</b>	<b>16.94 %</b>
<b>Total All Assessed Valuations</b>						<b>\$863,986,216</b>	

Source: Stark County Auditor

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

Date of Incorporation	1854
Form of Government	Mayor/Council
Area	20.346 Square Miles
Miles of Streets	404.68
Number of Traffic Lights	232
<b>Fire Protection:</b>	
Number of Stations	9
Number of Fire Personnel and Officers	184
Number of Calls Answered	12,980
Number of Inspections Conducted	2,480
<b>Police Protection:</b>	
Number of Stations	3
Number of Police Personnel and Officers	190
Number of Patrol Units	140
<b>Number of Law Violations:</b>	
Physical Arrests	6,128
Traffic Violations	8,772
Parking Violations	25,784
<b>Culture and Recreation:</b>	
Community Centers	2
Number of Parks	59
Park Acreage	700
Swimming Pools	1
Tennis Courts	7
<b>Water System:</b>	
Miles of Water Mains	604.05
Number of Service Connections	40,768
Number of Fire Hydrants	2,730
Daily Average Consumption in Gallons	23.699 Million
Maximum Daily Capacity of Plant in Gallons	40.8 Million
<b>Sewerage System:</b>	
Miles of Sanitary Sewers	351.80
Miles of Storm Sewers	204.15
Number of Treatment Plants	1
Number of Service Connections	28,868
Daily Average Consumption in Gallons	26.41 Million
<b>Maximum Daily Capacity of Plant in Gallons:</b>	
Wet Weather	67 Million
Dry Weather	39 Million
<b>Facilities and Services not Included in the Reporting Entity</b>	
<b>Education:</b>	
Number of Elementary Schools	19
Number of Elementary School Instructors	636
Number of Secondary Schools	9
Number of Secondary School Instructors	225
<b>Hospitals</b>	
Number of Hospitals	2
Number of Patient Beds	1,205



**1999**  
*Financial Report*



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**CITY OF CANTON**

**STARK COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 27, 2000**