

**FINANCIAL CONDITION  
STARK COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



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

---

**STATE OF OHIO**



**STARK COUNTY**  
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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

County Commissioners  
Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited the general purpose financial statements of Stark County (the County) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 12, 2001. Our report indicated we did not audit the financial statements of The Workshops Incorporated, which represents 51 percent of the assets in the component unit column and \$2,323,433 of the support and revenues, and that our opinion, insofar as it relates to the amounts included for The Workshops Incorporated, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

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

However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 12, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County'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 certain 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 County'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 2000-61276-001.

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 consider item 2000-61276-001 to be a material weakness.

We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 12, 2001.

This report is intended for the information and use of the Audit Committee, management, County Commissioners, 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 12, 2001



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

County Commissioners  
Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

**Compliance**

We have audited the compliance of Stark County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2000. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the County'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 County's compliance with those requirements.

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

However, we noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 12, 2001.

**Internal Control Over Compliance**

The management of the County 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 County'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 operating that we consider to be material weaknesses.

However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 12, 2001.

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

We have audited the general purpose financial statements of the County as of and for the year ended December 31, 2000, and have issued our report thereon dated June 12, 2001. Our report indicated we did not audit the financial statements of The Workshops, Incorporated which represents 51 percent of the assets in the component unit column and \$2,323,433 of the support and revenues, and that our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated is based solely on the report of the other auditors. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of the Audit Committee, management, County Commissioners, 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 12, 2001



**STARK COUNTY, OHIO**  
*Schedule of Receipts and Expenditures of Federal Awards*  
*For the Year Ended December 31, 2000*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<i><u>Direct</u></i>					
Consolidated Knowledge Development & Application Program (F)	93.230	FY2000	\$278,102	\$128,132	\$127,827
Consolidated Knowledge Development & Application Program (F)	93.230	FY2001	267,252	86,050	82,405
<i>Total Consolidated Knowledge Development &amp; Application Program</i>				214,182	210,232
<i><u>Title XIX</u></i>					
<i><u>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</u></i>					
Medicaid Assistance Program (A)	93.778	N/A	N/A	3,417,174	3,417,174
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Medicaid Assistance Program (B)	93.778	FY1999	6,035,795	128,609	140,758
Medicaid Assistance Program (B)	93.778	FY2000	N/A	6,097,260	6,395,860
Medicaid Assistance Program (B)	93.778	FY2001	N/A	1,092,913	0
<i><u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u></i>					
Medicaid Assistance Program (F)	93.778	FY1999	323,170	0	702
Medicaid Assistance Program (F)	93.778	FY2000	N/A	330,056	182,636
Medicaid Assistance Program (F)	93.778	FY2001	N/A	69,342	5,803
<i>Total Medicaid Assistance</i>				11,135,354	10,142,933
<i><u>Title XX</u></i>					
<i><u>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</u></i>					
Social Services Block Grant (A)	93.667	FY2000	320,080	211,033	150,065
Social Services Block Grant (A)	93.667	FY2001	291,256	75,187	75,187
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Social Services Block Grant (B)	93.667	FY2000	304,876	240,340	240,340
<i>Total Social Services Block Grant</i>				526,560	465,592
<i><u>Alcohol and Drug Abuse and Mental Health Services Block Grants</u></i>					
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Projects for Assistance in Transition from Homeless Block Grant (B)	93.150	FY2000	35,607	35,607	35,607
Family Preservation and Support Services (B)	93.556	FY2000	26,423	26,423	26,423
		FY2001	48,750	0	2,147
<i>Total Family Preservation and Support Services</i>				26,423	28,570

The accompanying notes to the Schedule are an integral part of this Schedule.

**STARK COUNTY, OHIO**  
*Schedule of Receipts and Expenditures of Federal Awards*  
*For the Year Ended December 31, 2000*  
*(continued)*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Block Grant for Community Mental Health Services (B)	93.958	FY2000	\$747,181	\$331,947	\$310,053
Block Grant for Community Mental Health Services (B)	93.958	FY2001	993,979	829,844	453,126
<i><u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u></i>					
Block Grant for Community Mental Health Services (F)	93.958	FY2000	92,500	51,389	51,389
Block Grant for Community Mental Health Services (F)	93.958	FY2001	92,500	38,541	0
<i>Total Block Grants for Community Mental Health Services</i>				1,251,721	814,568
Block Grants for Prevention and Treatment of Substance (F)	93.959	FY1999	2,040,487	0	3,751
Block Grants for Prevention and Treatment of Substance (F)	93.959	FY2000	2,040,487	850,203	760,148
Block Grants for Prevention and Treatment of Substance (F)	93.959	FY2001	2,181,731	1,090,864	1,127,249
<i>Total Block Grants for Prevention and Treatment of Substance</i>				1,941,067	1,891,148
<i>Total U.S. Department of Health and Human Services</i>				15,130,914	13,588,650
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
<i><u>Passed Through Ohio Department of Education</u></i>					
National School Lunch Program (A)	10.555	FY2000	N/A	24,252	21,456
National School Lunch Program (A)	10.555	FY2001	N/A	9,222	15,695
<i>Total U.S. Department of Agriculture</i>				33,474	37,151
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<i>Direct</i>					
Community Development Block Grants/Entitlement Grants (C)	14.218	B98UC390005	1,658,000	771,163	875,853
Community Development Block Grants/Entitlement Grants (C)	14.218	B99UC390005	1,668,000	1,264,180	1,221,437
<i>Total Community Development Block Grant</i>				2,035,343	2,097,290
HOME Investment Partnerships Program (C)	14.239	M-96DC390204	995,000	79,853	104,770
HOME Investment Partnerships Program (C)	14.239	M-97DC390204	973,000	178,367	297,690
HOME Investment Partnerships Program (C)	14.239	M-98DC390204	1,030,000	899,793	883,099
HOME Investment Partnerships Program (C)	14.239	M-99DC390204	1,111,000	173,484	170,484
<i>Total HOME Investment Partnerships Program</i>				1,331,497	1,456,043
Public and Indian Housing Drug Elimination Program (E)	14.854	97-SMHA-PR-CRM	10,757	0	6,646
<i>Total U.S. Department of Housing and Urban Development</i>				3,366,840	3,559,979

The accompanying notes to the Schedule are an integral part of this Schedule.

**STARK COUNTY, OHIO**  
*Schedule of Receipts and Expenditures of Federal Awards*  
*For the Year Ended December 31, 2000*  
*(continued)*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>					
<i>Direct</i>					
Emergency Management-State and Local Assistance (D)	83.534	FY1999	\$38,384	\$0	\$169
Emergency Management-State and Local Assistance (D)	83.534	FY2000	38,384	38,384	19,774
Emergency Management-State and Local Assistance (D)	83.534	FY2001	38,384	0	10,988
<i>Total Federal Emergency Management Agency</i>				38,384	30,931
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<i>Passed Through Ohio Department of Education</i>					
Innovative Education Program Strategies (A)	84.298	066324C2S199	669	0	124
<i>Special Education Cluster</i>					
Special Education - Grants to States (A)	84.027	0663246BSF00P	112,497	27,259	70,578
Special Education - Grants to States (A)	84.027	0663246BSF01P	133,042	39,913	21,412
<i>Total Special Education - Grants to States</i>				67,172	91,990
Special Education - Preschool Grants (A)	84.173	066324PGS120000P	34,867	16,769	27,777
Special Education - Preschool Grants (A)	84.173	066324PGS120001P	32,631	19,336	4,365
<i>Total Special Education Preschool Grants</i>				36,105	32,142
<i>Total Special Education Cluster</i>				103,277	124,132
<i>Passed Through Ohio Rehabilitation Services Commission</i>					
Rehabilitation Services - Vocational Rehabilitation Grants (A)	84.126	CSA90-30	N/A	73,099	176,123
<i>Total U.S. Department of Education</i>				176,376	300,379
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
<i>Direct</i>					
Public Safety Partnership and Community Policing Grants (H)	16.710	98ULWX0047	225,000	59,085	55,567
Public Safety Partnership and Community Policing Grants (H)	16.710	1999SHWX0513	625,000	170,962	178,694
Public Safety Partnership and Community Policing Grants (H)	16.710	2000MWX0218	228,798	0	32,050
<i>Total Public Safety Partnership and Community Policing Grants</i>				230,047	266,311
Local Law Enforcement Block Grants Program (H)	16.592	98LBVX6535	130,000	0	117,550
Local Law Enforcement Block Grants Program (H)	16.592	989LBVX8053	150,000	150,000	87,271
<i>Total Local Law Enforcement Block Grants Program</i>				150,000	204,821

The accompanying notes to the Schedule are an integral part of this Schedule.

**STARK COUNTY, OHIO**  
*Schedule of Receipts and Expenditures of Federal Awards*  
*For the Year Ended December 31, 2000*  
*(continued)*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<u><i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i></u>					
Drug Court Discretionary Grant Program (G)	16.585	98DCVX0088	\$373,245	\$150,000	\$156,993
Byrne Formula Grant Program (E)	16.579	98DGE037092	56,360	0	19,904
Byrne Formula Grant Program (E)	16.579	99DGE037092	56,360	42,270	43,510
Byrne Formula Grant Program (C)	16.579	98DGD027110	21,721	5,878	5,878
Byrne Formula Grant Program (C)	16.579	95RUN-N35-9061	75,000	0	67,649
Byrne Formula Grant Program (C)	16.579	2000RUR359065	300,000	75,000	28,251
<i>Total Byrne Formula Grant Program</i>				123,148	165,192
Violence Against Women Formula Grants (H)	16.588	98WFVA28217	70,500	28,886	16,306
Violence Against Women Formula Grants (H)	16.588	99WFVA28217	71,031	45,124	40,736
Violence Against Women Formula Grants (E)	16.588	98WFVA28212	57,023	14,256	19,658
Violence Against Women Formula Grants (E)	16.588	99WFVA28212	65,414	46,056	33,353
<i>Total Violence Against Women Formula Grants</i>				134,322	110,053
<u><i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i></u>					
Crime Victim Assistance (E)	16.575	99VAGENE148T	82,894	62,170	74,731
Crime Victim Assistance (E)	16.575	99VAGENE148X	17,878	13,408	14,509
Crime Victim Assistance (E)	16.575	2001VAGENE148	85,114	21,279	10,365
Crime Victim Assistance (E)	16.575	2001VAGENE507	18,951	4,737	2,766
Crime Victim Assistance (E)	16.575	2001VAGENE148x	34,996	10,995	3,622
<i>Total Crime Victim Assistance</i>				112,589	105,993
<i>Total U.S. Department of Justice</i>				900,106	1,009,363
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>					
<u><i>Passed Through Office of the Governor's Highway Safety Representative</i></u>					
Highway Planning and Construction	20.205	FY 1998	463,396	91,427	91,427
Highway Planning and Construction	20.205	FY 2000	21,100	21,100	21,100
<i>Total Highway Planning and Construction</i>				112,527	112,527
State and Community Highway Safety (H)	20.600	FY 2000	41,220	38,314	38,314
State and Community Highway Safety (H)	20.600	FY 2001	65,177	0	1,932
<i>Total State and Community Highway Safety</i>				38,314	40,246
<i>Total U.S. Department of Transportation</i>				150,841	152,773
<i>Total Federal Assistance</i>				<u>\$19,796,935</u>	<u>\$18,679,226</u>

The accompanying notes to the Schedule are an integral part of this Schedule.

The following represent the recipient departments:

- |  |   |
|--|---|
| (A) Board of Mental Retardation and Developmental Disabilities | (E) Prosecuting Attorney                      |
| (B) Community Mental Health Board                              | (F) Alcohol and Drug Addiction Services Board |
| (C) County Commissioner  | (G) Common Pleas Court                        |
| (D) Emergency Preparedness Agency                              | (H) Sheriff's Office                          |
|  | (I) County Engineer                           |

**STARK COUNTY, OHIO**  
*Notes to the Schedule of Receipts and Expenditures of Federal Awards*  
*December 31, 2000*

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**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) is a summary of the activity of the County's federal awards programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE 2. FOOD DISTRIBUTION**

Nonmonetary assistance is reported at the fair market value of the commodities received and disbursed. Moneys are commingled with State grants. It is assumed that federal moneys are expended first. The Stark County Board of Mental Retardation and Developmental Disabilities received and disbursed \$5,948 of the commodities under the Food Distribution Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education. At December 31, 2000, the County had no significant food commodities in inventory.

**NOTE 3. CHILD NUTRITIONAL CLUSTER**

The Child Nutritional Cluster is comprised of the National School Lunch Program (CFDA No. 10.555), reflected on the Schedule, and the Food Distribution Program (CFDA No. 10.550), reflected within Note 2.

**NOTE 4. COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

As of December 31, 2000, there were 234 outstanding loans totaling \$1,453,911. During 2000, a total of \$164,387 was received on the outstanding loans, including \$49,660 in interest. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

**NOTE 5. TITLE XIX MEDICAID METHOD OF EXPENDITURES REPORTING FOR COUNTY MENTAL HEALTH**

The Title XIX Medicaid receipts and expenditures for the County Mental Health Board are reported on the Schedule in the following manner. Receipts are reported when reimbursements from the Ohio Department of Mental Health (ODMH) are received into the county Mental Health board Medicaid Fund. Expenditures are reported when the reimbursement amount, from ODMH, is transferred from the County Mental Health Board Medicaid Fund to the County Mental Health Board General Fund, which made the initial expenditure.

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**STARK COUNTY  
DECEMBER 31, 2000**

**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>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	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>	Medical Assistance Program CFDA #93.778, CFDA #93.958, CFDA #93.959, CFDA #14.218, CFDA #14.239
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 560,377 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**

**Material Weakness**

<b>Finding Number</b>	2000-61276-001
-----------------------	----------------

The County does not maintain a comprehensive, detailed fixed asset listing that summarizes fixed assets by County department. Instead, certain departmental listings are maintained by the departments themselves, while in other cases, departments merely keep track of the addition and deletion activity from one year to the next. As a result, there is a lack of accountability and monitoring by the County over the addition, deletion and movement of fixed assets within the County.

The County should designate an individual or department to assume responsibility and control over County fixed assets by developing a comprehensive system for, and listing of, fixed assets. In conjunction with this system, the County should consider performing a complete physical inventory of all County departmental fixed assets in order to determine that all items are properly accounted for. The detailed fixed asset listing should not only provide a description and cost for the fixed asset but should identify the location of the asset and, if possible, an identification number. In addition, the fixed assets recorded on the financial statements should be reconciled to the detailed fixed asset listing at least annually. This will help ensure that all County departmental fixed assets are properly accounted for and monitored by the County.

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

None



**STARK COUNTY  
DECEMBER 31, 2000**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No <u>Longer</u> Valid: <b><i>Explain:</i></b>
1999-61276-001	The County does not maintain a comprehensive, detailed fixed asset listing that summarizes fixed assets by County department.	No	The County is creating a computerized in-house fixed asset data base, which will be utilized to track fixed assets on a county-wide basis and will contain all recommended information. Policies and procedures are being drafted and will be distributed upon completion. Also, the County plans to either contract with an appraisal company or perform an in-house appraisal in order to obtain a complete updated fixed asset listing.

**STARK COUNTY  
DECEMBER 31, 2000  
CORRECTIVE ACTION PLAN**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2000-61276-001	The County is creating a computerized in-house fixed asset data base , which will be utilized to track fixed assets on a county-wide basis and will contain all recommended information. Policies and procedures are being drafted and will be distributed upon completion. Also, the County plans to either contract with an appraisal company or perform an in-house appraisal in order to obtain a complete updated fixed asset listing.	12/31/01	Karen Alger, CPA, CFGM, Administrator of Financial Accounting and Reporting



# STARK COUNTY GOVERNMENT



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## Comprehensive Annual Financial Report

for the year ended  
December 31, 2000



# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2000**



**Janet Weir Creighton**  
Stark County Auditor

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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2000*

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# **Janet Weir Creighton**

**Stark County Auditor**

**330-451-7357**

June 12, 2001

To the Citizens of Stark County  
and to the Board of County Commissioners:  
the Honorable John P. Dougherty,  
the Honorable Gayle A. Jackson, and  
the Honorable Jane Vignos

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of Stark County (the County). The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Report of Independent Accountants, General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules. The statistical section includes financial and demographic information.

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 14 villages and 5 cities, the largest of which is the City of Canton, the County Seat, and the eighth largest city in the State.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator of the County Data Processing Board.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as all local governments throughout the County. Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, five Common Pleas Judges, three Domestic Relations Judges, a Probate Court Judge and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District in Stark County serves 15 counties.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of the Department of Human Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, Molly Stark Hospital and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Workshops Incorporated, the Stark County Transportation Improvement District and the Stark County Port Authority have been included as discretely presented component units.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Stark Council of Governments, the Stark County Health Department, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District and the Stark Regional Community Corrections Center whose activities are included in this report as agency funds.

A complete discussion of the County's reporting entity is provided in Note 1 of the General Purpose Financial Statements.

## **ECONOMIC CONDITION AND OUTLOOK**

Stark County is located in the Northeastern quadrant of Ohio, 20 miles from Akron and 53 miles from Cleveland. The area's well-established transportation network, with travel by rail, air, water, or land, provides access to markets near and far. Stark County is also home to the Akron-Canton Regional Airport, the state-of-the-art NEOMODAL Northeast Ohio Intermodal Terminal, and Foreign Trade Zone #181. Stark County's network of highways provides easy access to other major Ohio and U.S. Markets. U.S. Interstate 77 links Canton with Akron, Cleveland, and the Ohio Turnpike to the north and Charleston, West Virginia to the south. Two national highways, U.S. Route 30 and U.S. Route 62 run east and west through the County. Other state highways include State Routes 800, 43, 44, 21, 153 and 241. These highways provide excellent access to Toledo, Pittsburgh and Columbus within hours.

The increasing emphasis of the local economy on the non-manufacturing sector is reflected in the growing list of major employers. Several manufacturing companies remain among the largest employers, but now there are also numerous large service industry employers in the County. Manufacturing companies are an important employer. Major products produced in the area include steel pipe and tube, roller bearings, bars, containers, railroad cars, turbine equipment, aluminum, plastics, fiber containers, and food processing.

The County's economy has grown significantly since the general economic recession of the early 1980's. Following that period of industrial decline, employment in the County has increased from a low in 1983 of 149,298 to 182,273 in 2000. The increase in employment is attributable in great part to increased employment in non-manufacturing industries. Nonetheless, employment in the manufacturing sector remains significant and has been stable since 1985.

In June 1995, the Board of County Commissioners established the Stark County Port Authority, a separate political subdivision with broad powers to promote air, water and ground transportation and economic development. The Port Authority has been identified as the instrument for encouraging economic development throughout the County, but in particular at the 400-acre Stark County Farm (Farm) which is located adjacent to the Intermodal facility. It has been contemplated that the Board would make the Farm available for development by light manufacturing concerns under the supervision of the Port Authority. The Port Authority will also assume the foreign-trade zone designation previously held by the Akron-Canton Regional Airport. An application for expanding the zone was approved recently by the U.S. Department of Commerce. That expansion includes the Intermodal facility and Stark County Farm.

The County is served by five acute care hospitals: Alliance Community Hospital, Aultman Hospital, Doctors Hospital of Stark County, Mercy Medical Center, and Massillon Community Hospital.

Mount Union College, Walsh University and Malone College, each private four-year schools, and Stark State College of Technology, a public two-year school, are located within the County. A branch of Ashland University and Kent State University also are located in the County.

The County is the home of the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 750,000 visitors annually. Stark County is the headquarters of major manufacturers such as The Timken Company, The Hoover Company and Diebold, Inc. It's also home to hundreds of smaller companies and plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.

## *Economic Development Programs*

Economic development activities in the County are coordinated through the Stark Development Board (SDB), a non-profit, and, for the most part, privately supported body created in 1985 with a comprehensive mandate to “attract, expand and retain business investment in Stark County.” SDB policies are determined by a 45 member board of trustees with representation from industry, utility, banking, higher education, health services and local government. Since 1987, SDB’s affiliated finance corporation has assisted more than 400 companies with the financing of local investment of more than \$250 million.

The County has participated in the federally funded Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development for twenty-five years. During that time, the County has received allocations totaling \$47,814,000. In addition, the County has received \$8,799,000 from the HOME Investment Partnership Program since its inception in 1992.

## **MAJOR INITIATIVES**

### *For the Year*

Several building improvement projects continue in the County. The County Office Building roof replacement and restroom renovation projects began in the year 2000 and are continuing into 2001. Also, the “Clock Tower Project” which was approved in 1998 with an approximate budget of \$1 million remains underway. This involves the cleaning and restoration of the clock tower on the County Courthouse. Difficulties with stone cutting and delivery have delayed the completion which is expected by the Fall of 2001.

The J. T. Nist Health Care Center was sold in 2000. This 248 bed nursing home continues to provide services to the community under private operation.

The County Auditor’s Office, the Treasurer’s Office and the Commissioner’s Office moved from the County Administration Building in 2000. This was done so that these offices would be more centrally located to the other County offices and departments housed at the County Office Building.

Approximately \$5 million in projects at the jail are scheduled for completion in 2001. Among these are new radio equipment for the jail and the officers’ cruisers. This will upgrade the current UHF system to a state of the art 800 MHZ system. These projects would also include the lease of towers around the County for transmission of the radio signals. Also, a new garage structure is nearing completion so that the old garage structure can be converted into a dispatch radio room for the new system.

During the Fall of 2000, the Stark County Data Center staff set as a priority the development of the Stark County Website. The website went live with the Recorder’s information in November 2000. Through the website, citizens can access information regarding deeds, mortgages and other filings in the Recorder’s Office from the comfort of their homes. The website also provides information regarding each county agency and contact information.

Once every six years, under the order of the Ohio Division of Tax Equalization, Stark County must physically view and reappraise every parcel of real estate. In calendar year 2000, the County Auditor’s appraisal division performed a complete reappraisal. A pricing formula is established to provide a uniform method of valuing land and every type of building. Real Estate sales are evaluated by use classification, political subdivision and neighborhood to calibrate the formula up or down to the existing market.

Final values were submitted to the State of Ohio for approval or amendment. The State accepts appraisals that are within 10% of the average fair market value. Property owners were notified in writing, by newspaper and radio, of their opportunity to informally discuss their valuation with an appraiser. This review period was conducted throughout the last quarter of 2000. Property owners who had reason to believe that their parcel had been over appraised had the legal right to file a formal complaint with the County Board of Revision through March 31, 2001. Further changes to value may only be done based on the correction of objective data on the property record.

*Departmental Focus*

Courts of common pleas, the only trial courts created by the Ohio Constitution, are established by Article IV, Section 1 of the constitution. The jurisdiction of courts of common pleas is outlined in Article IV, Section 4. There is a court of common pleas in each of the 88 Ohio counties. Most courts of common pleas have specialized divisions and in Stark County there are three divisions of the court: Probate Division, Family Court Division, and General Division.

The General Division of the Stark County Court of Common Pleas has jurisdiction over felony criminal cases, civil cases in which the amount in controversy exceeds \$500 and appellate jurisdiction over the decisions of some state administrative agencies. There are five judges who serve in the General Division: Judge Charles E. Brown, Jr., Judge John G. Haas, Judge Sara Lioi, Judge Richard D. Reinbold, Jr. and Judge Lee Sinclair. Judges are elected to six-year terms.

During the past few years, the caseload of the General Division has increased significantly, as shown in the table below. Between 1995 and 2000 the criminal caseload of this Court increased by 45%. For civil cases, there were large increases in new cases in both 1996 and 1997. Although new civil filings decreased in 1998, they increased by 20% in 1999 and another 8.6% in 2000. For the six year period of 1995 to 2000, new civil filings increased by 43.6%. The Court had a total of 4,500 new cases in 2000 (an average of 900 new cases per judge), yet the average dockets of pending cases at the end of 2000 were only 287 cases per judge. In addition, the General Division of the Stark County Court of Common Pleas consistently leads the State of Ohio in the average number of jury trials per judge. Statewide, common pleas court judges average approximately 15 jury trials per year. In 2000, the judges of the General Division conducted an average of 39 jury trials and for the six year period, they averaged 36 jury trials per year.

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***CASE COMPARISON 1995 - 2000***

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<u><i>New Cases Filed</i></u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<i>Civil</i>	2,251	2,809	3,091	2,482	2,976	3,234
<i>Criminal</i>	<u>874</u>	<u>1,013</u>	<u>1,049</u>	<u>1,227</u>	<u>1,290</u>	<u>1,266</u>
<i>Total</i>	<u><u>3,125</u></u>	<u><u>3,822</u></u>	<u><u>4,140</u></u>	<u><u>3,709</u></u>	<u><u>4,266</u></u>	<u><u>4,500</u></u>
<u><i>Total Case Terminations</i></u>						
<i>Civil</i>	2,779	3,080	3,483	3,194	3,297	3,621
<i>Criminal</i>	<u>959</u>	<u>1,081</u>	<u>1,028</u>	<u>1,295</u>	<u>1,307</u>	<u>1,354</u>
<i>Total</i>	<u><u>3,738</u></u>	<u><u>4,161</u></u>	<u><u>4,511</u></u>	<u><u>4,489</u></u>	<u><u>4,604</u></u>	<u><u>4,975</u></u>
<u><i>Jury Trials</i></u>						
<i>Average per Judge</i>	34.6	33.6	36.2	37.8	34.2	39.0
<i>Total</i>	173	168	181	189	171	195

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## *For the Future*

A jail space needs study, begun in 2000, will be completed in 2001. Plans are underway to design and construct a \$19 million intake and release building to replace the current inadequate intake and release area. The planned facility will include additional beds for short-term prisoner housing and the design is expected to be completed by the end of 2001 with construction in 2002.

The Stark County Website will go on-line in 2001 with the Stark County real estate information. The public will be able to readily access any Stark County real estate record. The website will also provide job postings and forms that can be mailed to a designated county agency so citizens can utilize the services of the county agencies from their homes.

In 2001, the Stark County Data Center will begin analyzing and rewriting all county applications such as the Recorder index, the real estate application, and the payroll and budget systems from COBOL to Oracle. By rewriting the system, the Data Center will provide user-friendly applications and improve efficiencies within those applications. This process will be a significant undertaking that will extend over three years.

In 1999, Stark County embarked on the creation of a state-of-the-art, countywide mapping and analysis system known as a Geographic Information System (GIS). A GIS is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e. data identified according to their locations. The Stark County GIS will be an integrated system that allows all maps and geographic related information about Stark County to be viewed and analyzed by government decision makers, as well as the general public.

The Stark County GIS is the result of excellent inter-departmental cooperation and coordination between the Auditor, Engineer, Regional Planning, and Sanitary Engineer. In 2000, the Stark County GIS acquired detailed orthophotography and various other data layers from an aerial photography project. These layers will form the base on which all future mapping will occur, such as parcel ownership, zoning, floodplains, soils, right-of-way, sewer lines, and many others. The key to integrating all these layers of data is the registration of each map into the same coordinate system in a digital environment, thereby eliminating the problem of varying scales and coordinate systems that is so common in governmental mapping. Conversion of existing maps into this new environment is underway and will take several years to complete, but once finished, will revolutionize the way Stark County and its residents think about and work with spatial information.

## **FINANCIAL INFORMATION**

### *Basis of Accounting*

The County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis. Revenues are recognized when measurable and available. Expenditures are recognized when goods and services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

### *Internal Accounting Controls*

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for

assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as an automated system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Administration department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

### *Budgetary Control*

The Board of County Commissioners adopts a temporary appropriation measure for the County in early January. A permanent appropriation measure is usually ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note 2 to the General Purpose Financial Statements.

### *General Governmental Functions-Financial Highlights*

The following schedule presents a summary of general, special revenue, debt service and capital projects funds revenues for the year ended December 31, 2000, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

	<u>1999</u> <u>Amount</u>	<u>2000</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	%	<u>Change</u>	<u>Percent</u> <u>Change</u>
<i>Revenues</i>						
<i>Property and Other</i>						
<i>Local Taxes</i>	\$ 39,069,338	\$ 39,954,489	21.61	%	\$ 885,151	2.27 %
<i>Permissive Sales Tax</i>	12,914,251	2,030,924	1.10		(10,883,327)	(84.27)
<i>Charges for Services</i>	18,298,517	18,322,719	9.91		24,202	0.13
<i>License and Permits</i>	762,409	36,407	0.02		(726,002)	(95.22)
<i>Fines and Forfeitures</i>	518,513	460,393	0.25		(58,120)	(11.21)
<i>Intergovernmental</i>	97,543,278	111,263,192	60.19		13,719,914	14.07
<i>Special Assessments</i>	527,477	510,960	0.28		(16,517)	(3.13)
<i>Interest</i>	5,990,198	9,528,029	5.15		3,537,831	59.06
<i>Rent</i>	493,290	458,000	0.25		(35,290)	(7.15)
<i>Other</i>	<u>1,284,454</u>	<u>2,285,669</u>	<u>1.24</u>		<u>1,001,215</u>	77.95
<i>Total Revenues</i>	<u>\$ 177,401,725</u>	<u>\$ 184,850,782</u>	<u>100.00</u>	%	<u>\$ 7,449,057</u>	<u>4.20 %</u>

Permissive Sales Tax revenue decreased in 2000 due to the defeat of tax levy renewal by the voters. The County previously had a .5% sales tax which it levied from July 1, 1995 through June 30, 1999.

Formerly, fees were reported in the license and permits category of revenue. Upon review, it was determined that fees are more accurately categorized with charges for services. Due to this reclassification there was a \$726,002 decrease in license and permits revenue category.

Interest increased by \$3,537,831 due to good market conditions, progressive investments and an increase in cash to invest. The average annual yield in 2000 was up by a full 1% from the 1999 average annual yield.

The increase in intergovernmental revenue was mainly due to an increase the public assistance program which received the Prevention, Retention, Contingency Development Reserve Grant a new state grant.

Other revenue increased by \$1,001,215 due to a reclassification of monies formerly classified as taxes. The reclassification reflected a more accurate presentation of the revenue source.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 2000, and the percentage of increases or decreases in relation to prior year amounts.

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	<u>1999</u>	<u>2000</u>	<u>Percent</u>		<u>Percent</u>
	<u>Amount</u>	<u>Amount</u>	<u>of Total</u>	<u>Change</u>	<u>Change</u>
<i>Expenditures</i>					
<i>Current:</i>					
<i>General Government:</i>					
<i>Legislative and Executive</i>	\$ 14,304,073	\$ 18,071,029	9.20 %	\$ 3,766,956	26.33 %
<i>Judicial</i>	17,786,968	13,391,059	6.82	(4,395,909)	(24.71)
<i>Public Safety</i>	16,075,536	20,301,184	10.34	4,225,648	26.29
<i>Public Works</i>	14,324,813	16,687,871	8.50	2,363,058	16.50
<i>Health</i>	46,382,366	55,548,460	28.29	9,166,094	19.76
<i>Human Services</i>	45,742,537	57,369,834	29.22	11,627,297	25.42
<i>Conservation and Recreation</i>	168,873	290,400	0.15	121,527	71.96
<i>Economic Development and Assistance</i>	45,000	-	-	(45,000)	(100.00)
<i>Other</i>	652,905	437,133	0.23	(215,772)	(33.05)
<i>Capital Outlay</i>	5,312,042	3,136,304	1.60	(2,175,738)	(40.96)
<i>Intergovernmental</i>	7,113,354	10,163,003	5.18	3,049,649	42.87
<i>Debt Service:</i>					
<i>Principal Retirement</i>	1,503,997	647,961	0.33	(856,036)	(56.92)
<i>Interest and Fiscal Charges</i>	<u>374,498</u>	<u>284,416</u>	<u>0.14</u>	<u>(90,082)</u>	<u>(24.05)</u>
<i>Total Expenditures</i>	<u>\$ 169,786,962</u>	<u>\$ 196,328,654</u>	<u>100.00 %</u>	<u>\$ 26,541,692</u>	<u>15.63 %</u>

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General Government - Legislative and Executive expenditures increased significantly for two reasons. The first is the increase in data processing maintenance cost. The second is due to the discontinued collection of the voter-approved sales and use tax. As explained in the next paragraph the revenue help defray the cost related to the criminal justice system.

The .5% county sales tax ended in June 1999. Half of the sales tax money was allocated to the Justice System sales tax fund to help defray the costs related to the criminal justice system. All expenditures in this fund were categorized as judicial. Therefore, there is a significant decrease in the General Government – Judicial expenditure category. Expenditures that this fund was helping to defray subsequently were absorbed by other departments (i.e. Prosecutor’s, Sheriff’s, etc.). This caused an increase in both the General Government - Legislative and Executive expenditures and the Public Safety expenditures.



Health expenditures increased as a result of the mental health department increase in the amount of Medicaid monies provided to various agencies and the restructuring by Medicaid where the county department mental health department spends the money first then gets reimbursed by Medicaid. The restructuring began mid-year in 1999.

Human Services expenditures increased as a result of public assistant department receiving a new state grant the Prevention, Retention, Contingency Development Reserve Grant which in turn increase contracts with more agencies.

Capital Outlay decreased \$2,175,738 due to the reduction of Issue II infrastructure improvement projects in 2000 and the Mental Retardation and Developmental Disabilities completion of the Lester Higgins Workshop renovation.

Intergovernmental expenditures increased \$3,049,649 due to an increase in the amount of monies provided to various County governmental entities.

The County made one final payment to a subdivision for a judgement payable in the beginning of 2000. These payments were made from the Principal Retirement account and are the reason for the decrease in this account for 2000.

Interest and Fiscal Charges decreased due to both the end of judgement payments to a subdivision discussed above and also the general reduction in interest related to debt payments being made from this fund.

#### *Unreserved Fund Balances – Budgetary Basis*

The County had encumbered monies in several funds for various projects and expenses. Since these monies were not encumbered for specific vendors or contracts they could not be reflected as encumbrances in the budgetary basis statements or as reserve for encumbrances on the GAAP basis Balance Sheet (governmental fund types only). In the General fund this consisted of approximately \$3,740,000 for jail intake area renovations and \$975,000 for the Zimber Ditch project. Also, there is approximately \$9 million in the Permanent Improvement capital projects fund, which is the result of the sale of the Nist Nursing home. This money is in the capital projects fund and is therefore to be used only for capital projects including jail renovations. Lastly, approximately \$3.6 million in the Self Insurance internal service fund which will be used for expenditures for employee health insurance claims. Although these amounts are reflected as part of the “Unreserved Fund Balance” in the CAFR they are intended to be used for the purposes stated above and not as any other part of operations.

#### *General Fund Balance*

The fund balance of the General Fund decreased from \$25,985,809 to \$20,946,239 during 2000. This decrease is due primarily to the non-renewal of the permissive sales tax which accounted for \$7 million less in sales tax revenues.

### *Enterprise Funds*

The Enterprise funds operated by the County consist of Sewer, Water, Molly Stark Hospital and Nist Nursing Home funds. Operating revenues were \$14,586,172, with a depreciation expense of \$2,723,237, net income of \$8,920,524 and retained earnings of \$38,954,043. The Water and Molly Stark Hospital funds experienced net losses. The Water fund loss was \$346,184, while its retained earnings were \$778,364 which is due to the timing difference in reporting on accrual. The Nist Nursing Home experienced a gain of \$8,009,419. The County sold the Home and has placed the proceeds in a permanent improvement fund. The Molly Stark Hospital is a discontinued operation which is still paying some fees for record keeping services. A study is being done to determine if the Hospital is eligible for a grant to enable renovation of the building.

### *Internal Service Funds*

The two internal service funds operated by the County are the Self Insurance and Workers' Compensation funds. The Self Insurance fund was created to provide medical benefits to employees and the Workers' Compensation fund was created to provide workers' compensation benefits to employees. For the year ended December 31, 2000, the funds had net income of \$409,368 and \$323,063 and retained earnings of \$5,782,683 and \$5,553,828, respectively.

### *Fiduciary Funds*

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Stark County maintains are expendable trust and agency funds.

At December 31, 2000, assets held in the trust fund totaled \$2,190, while assets in agency funds totaled \$318,073,506. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

### *Cash Management*

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2000, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements, short-term certificates of deposit, manuscript bonds, federal agency securities and STAR Ohio. Interest earned by the primary government in 2000 was \$10,173,588. The average daily balance in 2000 was \$157,543,151 with an average daily yield of 6.10 percent.

### *Risk Management*

The County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held in the amount of \$128,838,183.

The County participates in the Retrospective Rating and Payment System for workers' compensation coverage. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured in 2000. Each fund is required to pay for its own premiums. Due to the size of the fund balance in this fund, the County has decided not to charge each fund for premiums in 2000.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$150,000 per individual with an aggregate amount of \$5,833,169 annually.

### *Debt Management*

In 2000, the County retired \$709,000 in general obligation bonds, \$255,310 in special assessment bonds, \$1,645,320 in OWDA loans and \$66,254 in OPWC loans. The amount outstanding at December 31, 2000, for general obligation bonds was \$19,162,000, \$3,588,526 for special assessment bonds, \$14,484,920 for OWDA loans and \$1,015,140 for OPWC loans. The overall legal debt margin at December 31, 2000 was \$137,509,751 with an unvoted total debt margin of \$55,603,900.

The County maintains an "A3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 1999.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

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

## **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's general purpose financial statements as of and for the year ended December 31, 2000, by Jim Petro, Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, as well as the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

## ACKNOWLEDGEMENTS

This report would not have been possible without the dedication, determination, and high professional standards of Karen Alger, CPA, CGFM, and Stephanie Fakelis of the Financial Accounting and Reporting Department for the Stark County Auditor's Office. The assistance provided by Douglas P. Thorn, Financial Administrator, and the Auditor's Fiscal Administration and Data Processing Departments was invaluable in the completion of this project.

I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Stark County.

Sincerely,



Janet Weir Creighton  
Stark County Auditor

# STARK COUNTY, OHIO

*Elected Officials*

*December 31, 2000*

COUNTY COMMISSIONERS

John P. Dougherty  
Gayle A. Jackson  
Jane Vignos

COUNTY AUDITOR

Janet Weir Creighton

COUNTY CORONER

Dr. James R. Pritchard

COUNTY ENGINEER

Francis V. Fischer

COUNTY PROSECUTOR

Robert D. Horowitz

COUNTY RECORDER

Chris Thomas

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

John F. Boggins  
John G. Haas  
Sara E. Lioi  
Richard D. Reinbold Jr.  
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

John R. Hoffman  
Jim D. James  
David E. Stucki

PROBATE COURT JUDGE

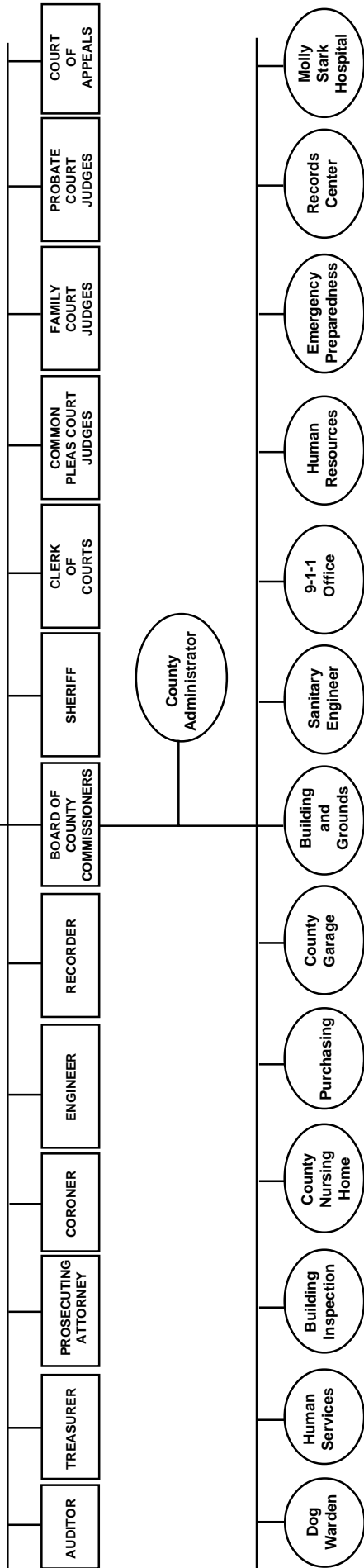
R. R. Denny Clunk

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

Julie A. Edwards  
Sheila G. Farmer  
W. Scott Gwin  
William B. Hoffman  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF STARK COUNTY



Appointed Boards and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:

AKRON-CANTON REGIONAL AIRPORT	ALCOHOL & DRUG ADDICTION SERVICES BOARD	BOARD OF ELECTIONS	BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES	BOARD OF TAX REVISION	BUDGET COMMISSION	COMMUNITY IMPROVEMENT CORPORATION
DATA PROCESSING BOARD	DISASTER SERVICES - HAZMAT	ECONOMIC DEVELOPMENT BOARD	MENTAL HEALTH BOARD	MICROFILM BOARD	MULTI-COUNTY JUVENILE ATTENTION SYSTEM	OHIO STATE COOPERATIVE EXTENSION SERVICES
PUBLIC DEFENDER COMMISSION	RECORDS COMMISSION	STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT	STARK COUNCIL OF GOVERNMENTS	STARK COUNTY AGRICULTURAL SOCIETY	STARK COUNTY CHILDREN'S SERVICES ADVISORY AND ADVOCACY COUNCIL	
STARK COUNTY FAMILY COUNCIL	STARK COUNTY HEALTH DEPARTMENT	STARK COUNTY LOCAL EMERGENCY PLANNING COMMITTEE	STARK COUNTY PORT AUTHORITY	STARK COUNTY PUBLIC LIBRARY	STARK COUNTY REGIONAL PLANNING COMMISSION	STARK COUNTY TAX INCENTIVE REVIEW COUNCIL
STARK REGIONAL COMMUNITY CORRECTIONS CENTER	STARK SOIL & WATER CONSERVATION DISTRICT	THE WORKSHOPS, INCORPORATED	TRANSPORTATION IMPROVEMENT DISTRICT	VETERANS COMMISSION	YOUTH SERVICES ADVISORY BOARD	

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Stark County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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



*Anne Spray Kinney*  
President

*Jeffrey L. Essler*  
Executive Director

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# Financial Section





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

## REPORT OF INDEPENDENT ACCOUNTANTS

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Stark County (the County) as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represents 51 percent of the assets in the component unit column and \$2,323,433 of the support and revenues. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for The Workshops, Incorporated, is based solely on the report of the other auditors.

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 and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and the discretely presented component units for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, sweeping loop at the end.

**Jim Petro**  
Auditor of State

June 12, 2001

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

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The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2000, and the result of operations and changes in cash flows of its proprietary fund types for the year then ended.

# STARK COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 20,843,882	\$ 42,551,707	\$ 331,051	\$ 10,243,888
Cash and Cash Equivalents in Segregated Accounts	428,713	49,784	-	-
Cash and Cash Equivalents with Fiscal Agents	5,121	180,380	-	81,440
Investments in Segregated Accounts	-	-	-	-
Receivables:				
Taxes	12,117,098	27,949,902	-	-
Permissive Sales Tax	4,345	4,345	-	-
Accounts	31,063	88,927	-	-
Special Assessments	-	-	7,957,711	-
Interfund	-	-	-	-
Accrued Interest	947,591	-	-	-
Due from Other Funds	1,671,270	163,444	-	-
Intergovernmental Receivable	291,310	2,915,618	-	-
Materials and Supplies Inventory	362,817	1,356,328	-	-
Loans Receivable	-	1,453,911	-	-
Prepaid Items	-	-	-	-
Land	-	-	-	-
Building and Building Improvements	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Furniture, Fixtures, and Equipment	-	-	-	-
Construction in Progress	-	-	-	-
Accumulated Depreciation	-	-	-	-
<b>Other Debits:</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	-	-	-	-
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-
<b>Total Assets and Other Debits</b>	<b>\$ 36,703,210</b>	<b>\$ 76,714,346</b>	<b>\$ 8,288,762</b>	<b>\$ 10,325,328</b>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$ 18,122,413	\$ 13,990,779	\$ 33,553,814	\$ -	\$ -	\$ 139,637,534	\$ -	\$ 139,637,534
8,194	-	5,650,430	-	-	6,137,121	1,183,622	7,320,743
57,977	-	-	-	-	324,918	-	324,918
-	-	-	-	-	-	209,531	209,531
-	-	260,586,575	-	-	300,653,575	-	300,653,575
-	-	-	-	-	8,690	-	8,690
4,256,410	51,200	-	-	-	4,427,600	267,124	4,694,724
-	-	8,997,365	-	-	16,955,076	-	16,955,076
29,500	-	-	-	-	29,500	-	29,500
-	-	-	-	-	947,591	-	947,591
2,727	724,209	74,703	-	-	2,636,353	-	2,636,353
-	905,197	9,212,809	-	-	13,324,934	-	13,324,934
234,053	-	-	-	-	1,953,198	84,773	2,037,971
-	-	-	-	-	1,453,911	-	1,453,911
-	-	-	-	-	-	8,399	8,399
284,407	-	-	5,271,155	-	5,555,562	-	5,555,562
130,455,410	-	-	67,686,092	-	198,141,502	980,608	199,122,110
-	-	-	128,845	-	128,845	-	128,845
3,861,636	-	-	30,143,509	-	34,005,145	485,210	34,490,355
1,258,327	-	-	1,955,073	-	3,213,400	-	3,213,400
(39,607,069)	-	-	-	-	(39,607,069)	(480,504)	(40,087,573)
-	-	-	-	200,940	200,940	-	200,940
-	-	-	-	130,111	130,111	-	130,111
-	-	-	-	15,865,431	15,865,431	-	15,865,431
<u>\$ 118,963,985</u>	<u>\$ 15,671,385</u>	<u>\$ 318,075,696</u>	<u>\$ 105,184,674</u>	<u>\$ 16,196,482</u>	<u>\$ 706,123,868</u>	<u>\$ 2,738,763</u>	<u>\$ 708,862,631</u>

(continued)

# STARK COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units (continued)

December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 1,138,630	\$ 5,003,506	\$ -	\$ 65,582
Contracts Payable	60,720	408,425	-	5,568
Accrued Wages	1,581,274	3,117,940	-	-
Compensated Absences Payable	120,083	303,670	-	-
Retainage Payable	5,121	180,380	-	81,440
Interfund Payable	-	-	-	-
Due to Other Funds	623,690	478,053	-	-
Intergovernmental Payable	110,355	474,132	-	-
Deferred Revenue	12,117,098	27,949,902	7,957,711	-
Deposits Held and Due to Others	-	-	-	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
Claims Payable	-	-	-	-
CIC Loans Payable	-	-	-	-
Capital Leases Payable	-	-	-	-
Undistributed Monies	-	-	-	-
OPWC Loans Payable	-	-	-	-
OWDA Loans Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-
<b>Total Liabilities</b>	<b>15,756,971</b>	<b>37,916,008</b>	<b>7,957,711</b>	<b>152,590</b>
<b>Fund Equity and Other Credits:</b>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital:				
Intergovernmental	-	-	-	-
Retained Earnings:				
Unreserved	-	-	-	-
Fund Balance:				
Reserved for Encumbrances	10,702,848	17,710,878	-	926,571
Reserved for Inventory	362,817	1,356,328	-	-
Reserved for Debt Service Principal	-	-	331,051	-
Reserved for Loan Guarantee	-	1,455,619	-	-
Reserved for Unclaimed Monies	960,115	-	-	-
Restricted	-	-	-	-
Unreserved, Undesignated	8,920,459	18,275,513	-	9,246,167
<b>Total Fund Equity and Other Credits</b>	<b>20,946,239</b>	<b>38,798,338</b>	<b>331,051</b>	<b>10,172,738</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 36,703,210</b>	<b>\$ 76,714,346</b>	<b>\$ 8,288,762</b>	<b>\$ 10,325,328</b>

See accompanying notes to the general purpose financial statements



Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$ 167,991	\$ 19,401	\$ -	\$ -	\$ -	\$ 6,395,110	\$ 146,408	\$ 6,541,518
4,435	-	-	-	-	479,148	-	479,148
177,407	-	-	-	-	4,876,621	29,697	4,906,318
150,530	-	-	-	5,592,764	6,167,047	-	6,167,047
57,977	-	-	-	-	324,918	-	324,918
29,500	-	-	-	-	29,500	-	29,500
42,958	-	1,491,652	-	-	2,636,353	-	2,636,353
806,500	-	300,839,991	-	1,483,139	303,714,117	7,694	303,721,811
-	-	-	-	-	48,024,711	35,000	48,059,711
-	-	6,073,775	-	-	6,073,775	-	6,073,775
145,083	-	-	-	-	145,083	-	145,083
1,390,000	-	-	-	-	1,390,000	-	1,390,000
-	4,315,473	-	-	-	4,315,473	-	4,315,473
-	-	-	-	-	-	100,000	100,000
-	-	-	-	757,916	757,916	-	757,916
-	-	9,668,088	-	-	9,668,088	-	9,668,088
1,015,141	-	-	-	-	1,015,141	-	1,015,141
14,484,920	-	-	-	4,774,137	19,259,057	-	19,259,057
19,162,000	-	-	-	-	19,162,000	-	19,162,000
-	-	-	-	<u>3,588,526</u>	<u>3,588,526</u>	-	<u>3,588,526</u>
<u>37,634,442</u>	<u>4,334,874</u>	<u>318,073,506</u>	-	<u>16,196,482</u>	<u>438,022,584</u>	<u>318,799</u>	<u>438,341,383</u>
-	-	-	105,184,674	-	105,184,674	-	105,184,674
42,375,500	-	-	-	-	42,375,500	-	42,375,500
38,954,043	11,336,511	-	-	-	50,290,554	1,131,016	51,421,570
-	-	-	-	-	29,340,297	-	29,340,297
-	-	-	-	-	1,719,145	-	1,719,145
-	-	-	-	-	331,051	-	331,051
-	-	-	-	-	1,455,619	-	1,455,619
-	-	-	-	-	960,115	-	960,115
-	-	-	-	-	-	403	403
-	-	<u>2,190</u>	-	-	<u>36,444,329</u>	<u>1,288,545</u>	<u>37,732,874</u>
<u>81,329,543</u>	<u>11,336,511</u>	<u>2,190</u>	<u>105,184,674</u>	-	<u>268,101,284</u>	<u>2,419,964</u>	<u>270,521,248</u>
<u>\$ 118,963,985</u>	<u>\$ 15,671,385</u>	<u>\$ 318,075,696</u>	<u>\$ 105,184,674</u>	<u>\$ 16,196,482</u>	<u>\$ 706,123,868</u>	<u>\$ 2,738,763</u>	<u>\$ 708,862,631</u>

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Governmental Fund Types and Expendable Trust Fund  
 For the Year Ended December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property and Other Local Taxes	\$ 11,041,095	\$ 28,913,394	\$ -	\$ -
Sales Tax	478,942	1,551,982	-	-
Charges for Services	10,923,865	7,398,854	-	-
Licenses and Permits	35,202	1,205	-	-
Fines and Forfeitures	176,673	283,720	-	-
Intergovernmental	9,943,107	99,866,260	-	1,453,825
Special Assessments	-	2,150	508,810	-
Interest	9,079,726	448,303	-	-
Rent	454,598	3,402	-	-
Other	1,248,328	1,015,381	-	21,960
<b>Total Revenues</b>	<b>43,381,536</b>	<b>139,484,651</b>	<b>508,810</b>	<b>1,475,785</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	13,309,751	4,761,278	-	-
Judicial	8,104,886	5,286,173	-	-
Public Safety	16,748,305	3,552,879	-	-
Public Works	1,060,740	15,627,131	-	-
Health	-	55,548,460	-	-
Human Services	703,110	56,666,724	-	-
Conservation and Recreation	290,400	-	-	-
Other	437,133	-	-	-
Capital Outlay	-	-	-	3,136,304
Intergovernmental	6,098,763	4,064,240	-	-
Debt Service:				
Principal Retirement	384,084	8,567	255,310	-
Interest and Fiscal Charges	46,263	834	237,319	-
<b>Total Expenditures</b>	<b>47,183,435</b>	<b>145,516,286</b>	<b>492,629</b>	<b>3,136,304</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(3,801,899)</b>	<b>(6,031,635)</b>	<b>16,181</b>	<b>(1,660,519)</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	-	939,738	-	2,134,453
Proceeds from Sale of Fixed Assets	600	-	-	-
Inception of Capital Lease	21,612	-	-	-
Operating Transfers - Out	(1,274,738)	(1,849,453)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,252,526)</b>	<b>(909,715)</b>	<b>-</b>	<b>2,134,453</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(5,054,425)</b>	<b>(6,941,350)</b>	<b>16,181</b>	<b>473,934</b>
<b>Fund Balances at Beginning of Year, as Restated (Note 19)</b>	<b>25,985,809</b>	<b>45,658,850</b>	<b>314,870</b>	<b>770,403</b>
Residual Equity Transfers	-	-	-	8,928,401
Increase in Reserve for Inventory	14,855	80,838	-	-
<b>Fund Balances End of Year</b>	<b>\$ 20,946,239</b>	<b>\$ 38,798,338</b>	<b>\$ 331,051</b>	<b>\$ 10,172,738</b>

See accompanying notes to the general purpose financial statements

<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
<u>Expendable Trust</u>	
\$ -	\$ 39,954,489
-	2,030,924
-	18,322,719
-	36,407
-	460,393
-	111,263,192
-	510,960
-	9,528,029
-	458,000
-	<u>2,285,669</u>
-	<u>184,850,782</u>
-	18,071,029
-	13,391,059
-	20,301,184
-	16,687,871
-	55,548,460
-	57,369,834
-	290,400
-	437,133
-	3,136,304
-	10,163,003
-	647,961
-	<u>284,416</u>
-	<u>196,328,654</u>
-	<u>(11,477,872)</u>
-	3,074,191
-	600
-	21,612
-	<u>(3,124,191)</u>
-	<u>(27,788)</u>
-	<u>(11,505,660)</u>
2,190	72,732,122
-	8,928,401
-	<u>95,693</u>
<u>\$ 2,190</u>	<u>\$ 70,250,556</u>

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types and Expendable Trust Fund  
 For the Year Ended December 31, 2000

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 11,118,748	\$ 11,041,095	\$ (77,653)
Sales Tax	-	568,378	568,378
Charges for Services	13,032,524	10,703,407	(2,329,117)
Licenses and Permits	72,905	73,310	405
Fines and Forfeitures	399,838	402,223	2,385
Intergovernmental	9,090,977	9,993,499	902,522
Special Assessments	-	-	-
Interest	7,506,000	8,416,588	910,588
Rentals	-	479,470	479,470
Other	2,433,911	1,169,302	(1,264,609)
<b>Total Revenues</b>	<u>43,654,903</u>	<u>42,847,272</u>	<u>(807,631)</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	18,731,190	16,101,950	2,629,240
Judicial	9,264,397	8,962,611	301,786
Public Safety	18,912,275	18,414,156	498,119
Public Works	6,328,655	1,533,393	4,795,262
Health	-	-	-
Human Services	754,076	736,606	17,470
Conservation and Recreation	292,900	292,900	-
Other	595,338	578,470	16,868
Capital Outlay	-	-	-
Intergovernmental	11,479,541	11,479,541	-
Debt Service:			
Principal Retirement	69,315	64,315	5,000
Interest and Fiscal Charges	6,364	6,364	-
<b>Total Expenditures</b>	<u>66,434,051</u>	<u>58,170,306</u>	<u>8,263,745</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(22,779,148)</u>	<u>(15,323,034)</u>	<u>7,456,114</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	600	600	-
Proceeds from Sale of Discontinued Operations	-	-	-
Advances - In	62,500	62,500	-
Advances - Out	(62,500)	(62,500)	-
Operating Transfers - In	-	-	-
Operating Transfers - Out	(674,738)	(674,738)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(674,138)</u>	<u>(674,138)</u>	<u>-</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(23,453,286)</u>	<u>(15,997,172)</u>	<u>7,456,114</u>
<b>Fund Balances (Deficit) Beginning of Year, as Restated (Note 19)</b>	12,011,718	12,011,718	-
<b>Prior Year Encumbrances Appropriated</b>	12,879,320	12,879,320	-
<b>Fund Balances End of Year</b>	<u>\$ 1,437,752</u>	<u>\$ 8,893,866</u>	<u>\$ 7,456,114</u>

See accompanying notes to the general purpose financial statements

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 29,884,638	\$ 28,913,394	\$ (971,244)	\$ -	\$ -	\$ -
1,150,000	1,633,812	483,812	-	-	-
16,380,168	7,553,547	(8,826,621)	-	-	-
500	1,205	705	-	-	-
240,348	271,048	30,700	-	-	-
111,743,114	98,683,820	(13,059,294)	-	-	-
-	2,150	2,150	1,750,000	483,500	(1,266,500)
1,065,846	485,114	(580,732)	-	-	-
-	5,169	5,169	-	-	-
<u>2,010,814</u>	<u>934,631</u>	<u>(1,076,183)</u>	-	-	-
<u>162,475,428</u>	<u>138,483,890</u>	<u>(23,991,538)</u>	<u>1,750,000</u>	<u>483,500</u>	<u>(1,266,500)</u>
9,433,024	7,743,514	1,689,510	-	-	-
9,227,221	6,845,430	2,381,791	-	-	-
6,022,707	4,147,112	1,875,595	-	-	-
23,599,481	20,471,472	3,128,009	-	-	-
67,420,346	58,857,429	8,562,917	-	-	-
69,059,812	63,850,048	5,209,764	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,125,187	5,125,187	-	-	-	-
25,000	-	25,000	911,300	260,000	651,300
-	-	-	<u>886,978</u>	<u>239,994</u>	<u>646,984</u>
<u>189,912,778</u>	<u>167,040,192</u>	<u>22,872,586</u>	<u>1,798,278</u>	<u>499,994</u>	<u>1,298,284</u>
<u>(27,437,350)</u>	<u>(28,556,302)</u>	<u>(1,118,952)</u>	<u>(48,278)</u>	<u>(16,494)</u>	<u>31,784</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	62,500	62,500	-	-	-
(62,500)	(62,500)	-	-	-	-
269,520	339,738	70,218	-	-	-
<u>(1,849,453)</u>	<u>(1,849,453)</u>	-	-	-	-
<u>(1,642,433)</u>	<u>(1,509,715)</u>	<u>132,718</u>	-	-	-
(29,079,783)	(30,066,017)	(986,234)	(48,278)	(16,494)	31,784
28,147,130	28,147,130	-	259,192	259,192	-
<u>20,513,553</u>	<u>20,513,553</u>	-	<u>55,678</u>	<u>55,678</u>	-
<u>\$ 19,580,900</u>	<u>\$ 18,594,666</u>	<u>\$ (986,234)</u>	<u>\$ 266,592</u>	<u>\$ 298,376</u>	<u>\$ 31,784</u>

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types and Expendable Trust Fund (continued)  
 For the Year Ended December 31, 2000

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ -	\$ -	\$ -
Sales Tax	-	-	-
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental	2,666,562	1,453,825	(1,212,737)
Special Assessments	-	-	-
Interest	-	-	-
Rentals	-	-	-
Other	21,960	21,960	-
<b>Total Revenues</b>	<u>2,688,522</u>	<u>1,475,785</u>	<u>(1,212,737)</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Conservation and Recreation	-	-	-
Other	-	-	-
Capital Outlay	14,258,684	4,397,775	9,860,909
Intergovernmental	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<b>Total Expenditures</b>	<u>14,258,684</u>	<u>4,397,775</u>	<u>9,860,909</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(11,570,162)</u>	<u>(2,921,990)</u>	<u>8,648,172</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	-	-	-
Proceeds from Sale of Discontinued Operations	8,928,401	8,928,401	-
Advances - In	-	-	-
Advances - Out	-	-	-
Operating Transfers - In	2,134,453	2,134,453	-
Operating Transfers - Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>11,062,854</u>	<u>11,062,854</u>	<u>-</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	(507,308)	8,140,864	8,648,172
<b>Fund Balances (Deficit) Beginning of Year, as Restated (Note 19)</b>	(4,660)	(4,660)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,111,408</u>	<u>1,111,408</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ 599,440</u>	<u>\$ 9,247,612</u>	<u>\$ 8,648,172</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Fund			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 41,003,386	\$ 39,954,489	\$ (1,048,897)
-	-	-	1,150,000	2,202,190	1,052,190
-	-	-	29,412,692	18,256,954	(11,155,738)
-	-	-	73,405	74,515	1,110
-	-	-	640,186	673,271	33,085
-	-	-	123,500,653	110,131,144	(13,369,509)
-	-	-	1,750,000	485,650	(1,264,350)
-	-	-	8,571,846	8,901,702	329,856
-	-	-	-	484,639	484,639
-	-	-	<u>4,466,685</u>	<u>2,125,893</u>	<u>(2,340,792)</u>
-	-	-	<u>210,568,853</u>	<u>183,290,447</u>	<u>(27,278,406)</u>
-	-	-	28,164,214	23,845,464	4,318,750
-	-	-	18,491,618	15,808,041	2,683,577
-	-	-	24,934,982	22,561,268	2,373,714
-	-	-	29,928,136	22,004,865	7,923,271
-	-	-	67,420,346	58,857,429	8,562,917
-	-	-	69,813,888	64,586,654	5,227,234
-	-	-	292,900	292,900	-
-	-	-	595,338	578,470	16,868
-	-	-	14,258,684	4,397,775	9,860,909
-	-	-	16,604,728	16,604,728	-
-	-	-	1,005,615	324,315	681,300
-	-	-	<u>893,342</u>	<u>246,358</u>	<u>646,984</u>
-	-	-	<u>272,403,791</u>	<u>230,108,267</u>	<u>42,295,524</u>
-	-	-	<u>(61,834,938)</u>	<u>(46,817,820)</u>	<u>15,017,118</u>
-	-	-	600	600	-
-	-	-	8,928,401	8,928,401	-
-	-	-	62,500	125,000	62,500
-	-	-	(125,000)	(125,000)	-
-	-	-	2,403,973	2,474,191	70,218
-	-	-	<u>(2,524,191)</u>	<u>(2,524,191)</u>	<u>-</u>
-	-	-	<u>8,746,283</u>	<u>8,879,001</u>	<u>132,718</u>
-	-	-	(53,088,655)	(37,938,819)	15,149,836
2,190	2,190	-	40,415,570	40,415,570	-
-	-	-	<u>34,559,959</u>	<u>34,559,959</u>	<u>-</u>
<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>	<u>\$ 21,886,874</u>	<u>\$ 37,036,710</u>	<u>\$ 15,149,836</u>

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenses and Changes in Fund Equity

All Proprietary Fund Types and All Similar Discretely Presented Component Units

For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals (Memorandum Only)	Component	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Units	Reporting Entity
<b>Operating Revenues:</b>					
Charges for Services	\$ 13,871,873	\$ 6,060,548	\$ 19,932,421	\$ 86,546	\$ 20,018,967
Rental Income	-	-	-	143,140	143,140
Other	106,681	51,633	158,314	7,075	165,389
Special Assessments	<u>607,618</u>	<u>-</u>	<u>607,618</u>	<u>-</u>	<u>607,618</u>
<b>Total Operating Revenues</b>	<u>14,586,172</u>	<u>6,112,181</u>	<u>20,698,353</u>	<u>236,761</u>	<u>20,935,114</u>
<b>Operating Expenses:</b>					
Personal Services	3,298,950	25,206	3,324,156	-	3,324,156
Contractual Services	5,546,611	820,346	6,366,957	453,565	6,820,522
Materials and Supplies	870,887	3,208	874,095	-	874,095
Claims and Judgments	-	5,436,187	5,436,187	-	5,436,187
Depreciation	2,723,237	-	2,723,237	47,500	2,770,737
Other	<u>109,931</u>	<u>50,000</u>	<u>159,931</u>	<u>-</u>	<u>159,931</u>
<b>Total Operating Expenses</b>	<u>12,549,616</u>	<u>6,334,947</u>	<u>18,884,563</u>	<u>501,065</u>	<u>19,385,628</u>
<b>Operating Income (Loss)</b>	<u>2,036,556</u>	<u>(222,766)</u>	<u>1,813,790</u>	<u>(264,304)</u>	<u>1,549,486</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest	645,559	-	645,559	17,601	663,160
Grants	375,000	-	375,000	306,840	681,840
Other	-	905,197	905,197	-	905,197
Interest and Fiscal Charges	(2,130,410)	-	(2,130,410)	(3,250)	(2,133,660)
Loss on Sale of Fixed Assets	<u>(15,600)</u>	<u>-</u>	<u>(15,600)</u>	<u>-</u>	<u>(15,600)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(1,125,451)</u>	<u>905,197</u>	<u>(220,254)</u>	<u>321,191</u>	<u>100,937</u>
<b>Income Before Operating Transfers</b>	<u>911,105</u>	<u>682,431</u>	<u>1,593,536</u>	<u>56,887</u>	<u>1,650,423</u>
Operating Transfers In	-	50,000	50,000	-	50,000
<b>Net Income from Continuing Operations</b>	911,105	732,431	1,643,536	56,887	1,700,423
<b>Discontinued Operations:</b>					
Loss from Operations of Discontinued Operations	(82,070)	-	(82,070)	-	(82,070)
Gain from Disposal of Discontinued Operations	<u>8,091,489</u>	<u>-</u>	<u>8,091,489</u>	<u>-</u>	<u>8,091,489</u>
<b>Net Income</b>	8,920,524	732,431	9,652,955	56,887	9,709,842
<b>Retained Earnings Beginning of Year, as Restated (Note 19)</b>	38,961,920	10,604,080	49,566,000	1,074,129	50,640,129
<b>Residual Equity Transfer</b>	<u>(8,928,401)</u>	<u>-</u>	<u>(8,928,401)</u>	<u>-</u>	<u>(8,928,401)</u>
<b>Retained Earnings End of Year</b>	<u>38,954,043</u>	<u>11,336,511</u>	<u>50,290,554</u>	<u>1,131,016</u>	<u>51,421,570</u>
<b>Contributed Capital Beginning of Year</b>	40,889,110	-	40,889,110	-	40,889,110
<b>Capital Contributions During the Year:</b>					
Developers	1,651,275	-	1,651,275	-	1,651,275
<b>Capital Disposals During the Year:</b>					
Discontinued Operations	<u>(164,885)</u>	<u>-</u>	<u>(164,885)</u>	<u>-</u>	<u>(164,885)</u>
<b>Contributed Capital End of Year</b>	<u>42,375,500</u>	<u>-</u>	<u>42,375,500</u>	<u>-</u>	<u>42,375,500</u>
<b>Total Fund Equity End of Year</b>	<u>\$ 81,329,543</u>	<u>\$ 11,336,511</u>	<u>\$ 92,666,054</u>	<u>\$ 1,131,016</u>	<u>\$ 93,797,070</u>

See accompanying notes to the general purpose financial statements



# STARK COUNTY, OHIO

Statement of Support and Revenues,

Expenses and Changes in Fund Balance

The Workshops, Incorporated - Discretely Presented Component Unit

For the Year Ended December 31, 2000

	<u>The Workshops, Incorporated</u>
<b>Support and Revenues:</b>	
Sales	\$ 1,990,398
Interest	32,084
Contributions	11,730
In-Kind Contributions	288,395
Other Income	<u>826</u>
<b>Total Support and Revenues</b>	<b><u>2,323,433</u></b>
<b>Expenses:</b>	
Program Services:	
Rehabilitation and Training	1,811,321
Supporting Services:	
General and Administration	<u>374,216</u>
<b>Total Expenses</b>	<b><u>2,185,537</u></b>
<b>Excess of Support and Revenues Over Expenses</b>	<b>137,896</b>
<b>Fund Balance Beginning of Year</b>	<b><u>1,151,052</u></b>
<b>Fund Balance End of Year</b>	<b><u>\$ 1,288,948</u></b>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

## Combined Statement of Cash Flows

### All Proprietary Fund Types and Discretely Presented Component Units

For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals (Memorandum Only)		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Component Units	Reporting Entity
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b><i>Cash Flows from Operating Activities:</i></b>					
Cash Received from Quasi-External Transactions with Other Funds	\$ -	\$ 6,877,514	\$ 6,877,514	\$ -	\$ 6,877,514
Cash Received from Customers	15,258,578	-	15,258,578	2,174,309	17,432,887
Cash Payments to Suppliers for Goods and Services	(6,465,621)	-	(6,465,621)	(1,647,675)	(8,113,296)
Cash Payments for Employee Services and Benefits	(3,888,228)	-	(3,888,228)	(564,912)	(4,453,140)
Cash Payments for Contractual Services	-	(1,000,389)	(1,000,389)	-	(1,000,389)
Cash Received from Other Revenues	112,826	-	112,826	150,215	263,041
Cash Payments for Employee Benefits	-	(25,206)	(25,206)	-	(25,206)
Cash Payments for Claims	-	(5,783,968)	(5,783,968)	-	(5,783,968)
Cash Payments for Other Operating Expenses	<u>(110,371)</u>	<u>-</u>	<u>(110,371)</u>	<u>-</u>	<u>(110,371)</u>
<b><i>Net Cash Provided by Operating Activities</i></b>	<b><u>4,907,184</u></b>	<b><u>67,951</u></b>	<b><u>4,975,135</u></b>	<b><u>111,937</u></b>	<b><u>5,087,072</u></b>
<b><i>Cash Flows from Noncapital Financing Activities:</i></b>					
Net Proceeds from the Sale of Discontinued Operations	8,921,953	-	8,921,953	-	8,921,953
Residual Equity Transfer	(8,928,401)	-	(8,928,401)	-	(8,928,401)
Transfers In	-	50,000	50,000	-	50,000
Cash Received from Operating Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,840</u>	<u>306,840</u>
<b><i>Net Cash Provided by (Used for) Noncapital Financing Activities</i></b>	<b><u>(6,448)</u></b>	<b><u>50,000</u></b>	<b><u>43,552</u></b>	<b><u>306,840</u></b>	<b><u>350,392</u></b>
<b><i>Cash Flows from Capital and Related Financing Activities:</i></b>					
Acquisition of Fixed Assets	(2,556,855)	-	(2,556,855)	(47,525)	(2,604,380)
Capital Grants	375,000	-	375,000	-	375,000
Interest Paid on CIC Loans	-	-	-	(3,250)	(3,250)
Proceeds of Notes	1,390,000	-	1,390,000	-	1,390,000
Principal Paid on General Obligation Bonds	(709,000)	-	(709,000)	-	(709,000)
Interest Paid on General Obligation Bonds	(1,153,032)	-	(1,153,032)	-	(1,153,032)
Principal Paid on Notes	(1,900,000)	-	(1,900,000)	-	(1,900,000)
Interest Paid on Notes	(73,150)	-	(73,150)	-	(73,150)
Principal Paid on OPWC Loan	(66,253)	-	(66,253)	-	(66,253)
Principal Paid on OWDA Loans	(1,645,320)	-	(1,645,320)	-	(1,645,320)
Interest Paid on OWDA Loans	<u>(904,121)</u>	<u>-</u>	<u>(904,121)</u>	<u>-</u>	<u>(904,121)</u>
<b><i>Net Cash Used for Capital and Related Financing Activities</i></b>	<b><u>(7,242,731)</u></b>	<b><u>-</u></b>	<b><u>(7,242,731)</u></b>	<b><u>(50,775)</u></b>	<b><u>(7,293,506)</u></b>
<b><i>Cash Flows from Investing Activities:</i></b>					
Interest	645,559	-	645,559	49,844	695,403
Proceeds from Sale of Investments	-	-	-	9,719	9,719
Purchase of Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,810)</u>	<u>(110,810)</u>
<b><i>Net Cash Provided by (Used for) Investing Activities</i></b>	<b><u>645,559</u></b>	<b><u>-</u></b>	<b><u>645,559</u></b>	<b><u>(51,247)</u></b>	<b><u>594,312</u></b>
<b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>	<b>(1,696,436)</b>	<b>117,951</b>	<b>(1,578,485)</b>	<b>316,755</b>	<b>(1,261,730)</b>
<b><i>Cash and Cash Equivalents Beginning of Year</i></b>	<b><u>19,885,020</u></b>	<b><u>13,872,828</u></b>	<b><u>33,757,848</u></b>	<b><u>866,867</u></b>	<b><u>34,624,715</u></b>
<b><i>Cash and Cash Equivalents End of Year</i></b>	<b><u>\$ 18,188,584</u></b>	<b><u>\$ 13,990,779</u></b>	<b><u>\$ 32,179,363</u></b>	<b><u>\$ 1,183,622</u></b>	<b><u>\$ 33,362,985</u></b>

# STARK COUNTY, OHIO

## Combined Statement of Cash Flows

All Proprietary Fund Types and Discretely Presented Component Units (continued)

For the Year Ended December 31, 2000

	Proprietary Fund Types		Totals (Memorandum Only)		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Component Units	Reporting Entity
<b>Reconciliation of Operating Income (Loss)/Excess of Revenues Under Expenses to Net Cash Provided by Operating Activities:</b>					
Operating Income (Loss)/Excess of Revenues Under Expenses	\$ 2,036,556	\$ (222,766)	\$ 1,813,790	\$ (126,408)	\$ 1,687,382
<b>Adjustments to Reconcile Operating Income (Loss)/Excess of Revenues Under Expenses to Net Cash Provided by Operating Activities:</b>					
Loss from Discontinued Operations	(82,070)	-	(82,070)	-	(82,070)
Depreciation Expense	2,734,580	-	2,734,580	133,701	2,868,281
Interest	-	-	-	(32,084)	(32,084)
(Increase) Decrease in Assets:					
Accounts Receivable	1,226,100	(51,200)	1,174,900	49,967	1,224,867
Due from Other Funds	(2,727)	877,597	874,870	-	874,870
Material and Supplies Inventory	61,765	-	61,765	1,959	63,724
Prepaid Items	-	-	-	5,978	5,978
Increase (Decrease) in Liabilities:					
Accounts Payable	(197,832)	(133,407)	(331,239)	48,507	(282,732)
Contracts Payable	(199,972)	-	(199,972)	-	(199,972)
Accrued Wages and Benefits	(254,443)	-	(254,443)	(4,683)	(259,126)
Compensated Absences Payable	(209,547)	-	(209,547)	-	(209,547)
Retainage Payable	(59,758)	-	(59,758)	-	(59,758)
Due to Other Funds	(169,346)	-	(169,346)	-	(169,346)
Intergovernmental Payable	512,525	(54,492)	458,033	-	458,033
Claims Payable	-	(347,781)	(347,781)	-	(347,781)
Deferred Revenues	-	-	-	35,000	35,000
<b>Total Adjustments</b>	<b>3,359,275</b>	<b>290,717</b>	<b>3,649,992</b>	<b>238,345</b>	<b>3,888,337</b>
<b>Net Cash Used for Discontinued Operations</b>	<b>(488,647)</b>	<b>-</b>	<b>(488,647)</b>	<b>-</b>	<b>(488,647)</b>
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 4,907,184</b>	<b>\$ 67,951</b>	<b>\$ 4,975,135</b>	<b>\$ 111,937</b>	<b>\$ 5,087,072</b>

### Non-Cash Capital Financing Activities:

Developers during the year donated \$1,576,075 of sewer lines to the sewer fund.

Developers during the year donated \$75,200 of water lines to the water fund.

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Combining Balance Sheet

All Discretely Presented Component Units

December 31, 2000

	Stark County Transportation Improvement District	Stark County Port Authority	The Workshops, Incorporated	Total Component Units
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 305,741	\$ 237,552	\$ 640,329	\$ 1,183,622
Investments in Segregated Accounts	-	-	209,531	209,531
Receivables:				
Accounts	-	-	267,124	267,124
Materials and Supplies Inventory	-	-	84,773	84,773
Prepaid Items	-	-	8,399	8,399
<b>Total Current Assets</b>	<u>305,741</u>	<u>237,552</u>	<u>1,210,156</u>	<u>1,753,449</u>
Fixed Assets (net of Accumulated Depreciation)	-	807,500	177,814	985,314
<b>Total Assets</b>	<u>\$ 305,741</u>	<u>\$ 1,045,052</u>	<u>\$ 1,387,970</u>	<u>\$ 2,738,763</u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 86,777	\$ 33,000	\$ 26,631	\$ 146,408
Accrued Wages	-	-	29,697	29,697
Intergovernmental Payable	-	-	7,694	7,694
Deferred Revenue	-	-	35,000	35,000
<b>Total Current Liabilities</b>	<u>86,777</u>	<u>33,000</u>	<u>99,022</u>	<u>218,799</u>
CIC Loans Payable	-	100,000	-	100,000
<b>Total Liabilities</b>	<u>86,777</u>	<u>133,000</u>	<u>99,022</u>	<u>318,799</u>
<b>Fund Equity:</b>				
Retained Earnings:				
Unreserved	218,964	912,052	-	1,131,016
Fund Balance:				
Unreserved:				
Restricted	-	-	403	403
Undesignated	-	-	1,288,545	1,288,545
<b>Total Fund Equity</b>	<u>218,964</u>	<u>912,052</u>	<u>1,288,948</u>	<u>2,419,964</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 305,741</u>	<u>\$ 1,045,052</u>	<u>\$ 1,387,970</u>	<u>\$ 2,738,763</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Combining Statement of Revenues,

Expenses and Changes in Retained Earnings

All Similar Proprietary Discretely Presented Component Units

For the Year Ended December 31, 2000

	Stark County Transportation Improvement District	Stark County Port Authority	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$ 86,546	\$ -	\$ 86,546
Rental Income	-	143,140	143,140
Other	<u>-</u>	<u>7,075</u>	<u>7,075</u>
<b>Total Operating Revenues</b>	<u>86,546</u>	<u>150,215</u>	<u>236,761</u>
<b>Operating Expenses:</b>			
Contractual Services	380,225	73,340	453,565
Depreciation	<u>-</u>	<u>47,500</u>	<u>47,500</u>
<b>Total Operating Expenses</b>	<u>380,225</u>	<u>120,840</u>	<u>501,065</u>
<b>Operating Income (Loss)</b>	<u>(293,679)</u>	<u>29,375</u>	<u>(264,304)</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest	14,785	2,816	17,601
Grants	256,840	50,000	306,840
Interest and Fiscal Charges	<u>-</u>	<u>(3,250)</u>	<u>(3,250)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>271,625</u>	<u>49,566</u>	<u>321,191</u>
<b>Net Income (Loss)</b>	<u>(22,054)</u>	<u>78,941</u>	<u>56,887</u>
<b>Retained Earnings Beginning of Year</b>	<u>241,018</u>	<u>833,111</u>	<u>1,074,129</u>
<b>Retained Earnings End of Year</b>	<u>\$ 218,964</u>	<u>\$ 912,052</u>	<u>\$ 1,131,016</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Discretely Presented Component Units

For the Year Ended December 31, 2000

	Stark County Transportation Improvement District	Stark County Port Authority	The Workshops, Incorporated	Total Component Units
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 86,546	\$ -	\$ 2,087,763	\$ 2,174,309
Cash Payments to Suppliers for Goods and Services	(364,698)	(52,011)	(1,230,966)	(1,647,675)
Cash Received from Other Revenues	-	150,215	-	150,215
Cash Payments for Employee Services and Benefits	-	-	(564,912)	(564,912)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>(278,152)</u>	<u>98,204</u>	<u>291,885</u>	<u>111,937</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Operating Grants	256,840	50,000	-	306,840
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Fixed Assets	-	-	(47,525)	(47,525)
Interest Paid on CIC Loans	-	(3,250)	-	(3,250)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>-</u>	<u>(3,250)</u>	<u>(47,525)</u>	<u>(50,775)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest	14,785	2,816	32,243	49,844
Proceeds from Sale of Investments	-	-	9,719	9,719
Purchase of Investments	-	-	(110,810)	(110,810)
<b>Net Cash Provided by (Used for) Investing Activities</b>	<u>14,785</u>	<u>2,816</u>	<u>(68,848)</u>	<u>(51,247)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(6,527)	147,770	175,512	316,755
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>312,268</u>	<u>89,782</u>	<u>464,817</u>	<u>866,867</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 305,741</u>	<u>\$ 237,552</u>	<u>\$ 640,329</u>	<u>\$ 1,183,622</u>
<b>Reconciliation of Operating Income (Loss)/Excess of Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities:</b>				
<b>Operating Income (Loss)/Excess of Revenues Over Expenses</b>	\$ (293,679)	\$ 29,375	\$ 137,896	\$ (126,408)
<b>Adjustments to Reconcile Operating Income (Loss)/Excess of Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation Expense	-	47,500	86,201	133,701
Interest on Investments	-	-	(32,084)	(32,084)
(Increase) Decrease in Assets:				
Accounts Receivable	-	-	49,967	49,967
Materials and Supplies Inventory	-	-	1,959	1,959
Prepaid Items	-	-	5,978	5,978
Increase (Decrease) in Liabilities:				
Accounts Payable	15,527	21,329	11,651	48,507
Accrued Wages and Benefits	-	-	(4,683)	(4,683)
Deferred Revenue	-	-	35,000	35,000
<b>Total Adjustments</b>	<u>15,527</u>	<u>68,829</u>	<u>153,989</u>	<u>238,345</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (278,152)</u>	<u>\$ 98,204</u>	<u>\$ 291,885</u>	<u>\$ 111,937</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2000

## NOTE 1. THE COUNTY AND REPORTING ENTITY

### A. The County

Stark County (County) operates as a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1808 and is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio Law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Also elected, to oversee the district's justice system, are five Common Pleas Court Judges, three Domestic Relations Court Judges, and one Probate Court Judge.

### B. Reporting Entity

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

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Department of Human Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, Molly Stark Hospital and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially responsible for any of these entities:

Stark Metropolitan Housing Authority  
Stark County Educational Service Center  
Stark Development Board

Discretely Presented Component Units The component units column in the combined financial statements identifies the financial data of the County's component units, The Workshops, Incorporated, the Stark County Transportation Improvement District and the Stark County Port Authority. These organizations are presented in Notes 27, 28, and 29 to the general purpose financial statements. They are reported separately to emphasize that they are legally separate from the County.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

*The Workshops, Incorporated (Workshop)* - The Workshop is a legally separate, not-for-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Stark County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of the County, the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

*The Stark County Transportation Improvement District (District)* - The District provides road and highway improvements within the County in conjunction with the Ohio Department of Transportation. Its board is appointed by the County Commissioners. The District is economically dependent on the County. Based on this relationship, the District is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Transportation Improvement District, 110 Central Plaza South, Canton, Ohio 44702.

*The Stark County Port Authority (Authority)* - The Authority promotes economic development within the County. Its board is appointed by the County Commissioners. The Authority is economically dependent on the County. Based on this relationship, the Authority is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Port Authority, 116 Cleveland Ave. NW, Suite 600, Canton, Ohio 44702.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 20, 21 and 22 to the general purpose financial statements. These organizations are:

*Multi-County Juvenile Attention System*  
*Stark Council of Governments*  
*Stark County Regional Planning Commission*  
*Stark-Tuscarawas-Wayne Joint Solid Waste Management District*  
*Community Improvement Corporation of Stark County*  
*Akron-Canton Regional Airport*  
*Stark County Family Council*  
*Stark County Tax Incentive Review Council*  
*Northeast Ohio Trade and Economic Consortium*  
*Northeast Ohio Four County Regional Planning and Development Organization*  
*Stark Area Regional Transit Authority*  
*Northeast Ohio Network*  
*Stark Regional Community Corrections Center*  
*Stark County Public Library*  
*Stark County Park District*



# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of the County. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

*Stark Council of Governments*  
*Stark County Health Department*  
*Stark County Regional Planning Commission*  
*Multi-County Juvenile Attention System*  
*Stark County Park District*  
*Stark Soil and Water Conservation District*  
*Stark Regional Community Corrections Center*  
*Stark County Family Council*

Information in the following notes to the general purpose financial statements relates in general to the primary government. Information related to the operation of the component units is specifically identified.

## **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County 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 County 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 County's accounting policies are described below.

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

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

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 County 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 typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

The following are the County's governmental fund types:

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

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

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

*Capital Projects Funds* - Capital projects 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 or trust funds).

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

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

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

*Expendable Trust Fund* - This fund is accounted for in essentially the same manner as governmental 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* - The general fixed assets account group is used to account for the general fixed assets of the County other than those accounted for in the proprietary funds.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

*General Long-Term Obligations Account Group* - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary 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 and the expendable trust fund 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 are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

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

All governmental fund types, the expendable trust fund and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County 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: earnings on investments, sales tax (see Note 6), federal and state grants and subventions, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have been recorded as deferred revenue.

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

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

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

## *C. Budgetary Process*

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 Resolution, all of which are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriations Resolution 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. Budgetary information for the Workshops, Incorporated, the Stark County Transportation Improvement District and the Stark County Port Authority are not reported because they are not included in the entity for which the "appropriated budget" is adopted. The primary 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 County Commissioners.

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* A budget of estimated cash receipts and disbursements 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 certifies its actions to the County by September 1. As part of this certification, the County receives the Official Certificate of Estimated Resources which states the projected receipts of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the Annual Appropriation Measure. On or about January 1, the Certificate of Estimated Resources is amended to include any unencumbered balance from the preceding year. The Certificate may be further amended during the year if the County Auditor determines and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported in the budgetary statement reflect the amounts in the final amended Official Certificate of Estimated Resources issued during 2000.

*Appropriations* A temporary appropriation resolution 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 Resolution must be passed by April 1 of each year for the period January 1 to December 31. The Appropriation Resolution fixes spending authority at the fund, department and object level. The Appropriation Resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. However, the amounts of the increases were not significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriations amounts, including all amendments and modifications.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of moneys 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/or 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 the financial statements for proprietary funds.

Lapsing of Appropriations Unencumbered appropriations lapse at year end. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated.

## *D. Cash and Cash Equivalents and Investments*

To improve cash management, cash received by the County is pooled in various bank accounts. Moneys for all funds, including proprietary funds, are maintained in these accounts or are temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Cash and Cash Equivalents" on the Combined Balance Sheet.

During 2000, investments were limited to federal agency securities, manuscript bonds, repurchase agreements and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during fiscal year 2000. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investments could be sold for on December 31, 2000.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2000 amounted to \$9,079,726, which includes \$8,194,105 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts are presented on the Combined Balance Sheet as "Cash and Cash Equivalents with Fiscal Agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" or "Investments in Segregated Accounts."

For purposes of the Combined Statement of Cash Flows and for presentation on the Combined Balance Sheet, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

## *E. Inventories*

Inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. 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 are expensed when used.

## *F. Short-Term Receivables/Payables*

Receivables and payables resulting from transactions between funds for services provided or goods received and agency fund assets due to operating funds are classified as "Due from Other Funds" or "Due to Other Funds" on the combined balance sheet. Short-term interfund loans are classified as "Interfund Receivables/Payables."

## *G. Property, Plant, Equipment and Depreciation*

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds and the related assets are recorded in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year.

Fixed asset values are stated at original cost. 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 recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$1,000 with the exception of land, as all land was listed regardless of cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

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

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

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

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<i>Description</i>	<i>Primary Government Estimated Lives</i>
<i>Buildings and Improvements</i>	<i>20 Years</i>
<i>Furniture, Fixtures and Equipment</i>	<i>5-20 Years</i>

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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 2000, interest costs capitalized on construction projects in the enterprise funds were not material.

## *H. Compensated Absences*

The liability for compensated absences is based on the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for 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 County's past experience of making termination payments.

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

## *I. 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.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

## *J. Accrued and Long-Term Obligations*

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are considered not to have been made with current available financial resources. Bonds and capital leases are reported as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

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

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have been allocated accordingly.

## *K. Contributed Capital*

Contributed capital represents resources provided from other funds of the County, other governments and private sources to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings.

## *L. Reserves of Fund Equity and Designations*

The County records reservations for portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, inventory, debt service and loans (community development block grant moneys loaned to homeowners). Under Ohio law, unclaimed moneys are not available for appropriations until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

## *M. Interfund Transactions*

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

Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.



# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

## *N. Total Columns on General Purpose Financial Statements*

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that component units are included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component units (see Note 1). The total column on statements which do not include component units have no additional caption.

## *O. Estimates*

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

## **NOTE 3. BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) - All Governmental Fund Types and Expendable Trust Fund is 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 (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
- d) Principal and interest payments on bonds and notes and the corresponding revenues are reported in a debt service fund (budget) rather than in the fund that received the proceeds (GAAP).

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

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

<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses All Governmental Fund Types</i>				
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ (5,054,425)	\$ (6,941,350)	\$ 16,181	\$ 473,934
Net Adjustment for Revenue Accruals	(555,876)	(1,600,761)	(25,310)	-
Advances In	62,500	62,500	-	-
Proceeds From Sale of Discontinued Operations	-	-	-	8,928,401
Net Adjustment for Expenditure Accruals	1,513,570	1,618,417	32,675	(265,195)
Advances Out	(62,500)	(62,500)	-	-
Debt Principal Retirement	-	-	(4,690)	-
Debt Interest and Fiscal Charges	-	-	(2,675)	-
Encumbrances	<u>(11,900,441)</u>	<u>(23,142,323)</u>	<u>(32,675)</u>	<u>(996,276)</u>
Budget Basis	<u>\$ (15,997,172)</u>	<u>\$ (30,066,017)</u>	<u>\$ (16,494)</u>	<u>\$ 8,140,864</u>

## NOTE 4. DEPOSITS AND INVESTMENTS

Moneys held by the County are classified by State Statute into three categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County 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 the County 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 County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

Interim moneys can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, 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 certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$660,776 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Cash and Cash Equivalents."

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

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

Deposits At year-end, the carrying amount of the County’s deposits was \$25,232,869 and the bank balance was \$29,205,338. Of the bank balance:

1. \$2,229,522 was covered by federal depository insurance.
2. \$26,975,816 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County’s name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments GASB Statement No. 3 “Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements” requires the investments of the County to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County'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 County’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 County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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	<i>Category</i>		<i>Fair</i>
	<i>1</i>	<i>3</i>	<i>Value</i>
<i>Federal Home Loan Bank Notes</i>	\$ -	\$ 20,497,490	\$ 20,497,490
<i>Federal National Mortgage Association Notes</i>	-	35,396,483	35,396,483
<i>Federal Home Loan Mortgage Company Notes</i>	-	6,465,270	6,465,270
<i>Federal Farm Credit Bank Notes</i>	-	4,208,659	4,208,659
<i>Student Loan Marketing Association Notes</i>	-	1,000,700	1,000,700
<i>Manuscript Bonds</i>	209,000	-	209,000
<i>Repurchase Agreements</i>	-	7,925,000	7,925,000
<i>STAR Ohio</i>	-	-	44,503,326
<i>Total Investments</i>	<u>\$ 209,000</u>	<u>\$ 75,493,602</u>	<u>\$ 120,205,928</u>

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The classification of cash and cash equivalents 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.”

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

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

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$ 146,099,573	\$ -
Cash on Hand	(660,776)	-
Investments which are part of the cash management pool:		
Federal Home Loan Bank Notes	(20,497,490)	20,497,490
Federal National Mortgage Association Notes	(35,396,483)	35,396,483
Federal Home Loan Mortgage Company Notes	(6,465,270)	6,465,270
Federal Farm Credit Bank Notes	(4,208,659)	4,208,659
Student Loan Marketing Association Notes	(1,000,700)	1,000,700
Manuscript Bonds	(209,000)	209,000
Repurchase Agreements	(7,925,000)	7,925,000
STAR Ohio	(44,503,326)	44,503,326
	<u>\$ 25,232,869</u>	<u>\$ 120,205,928</u>
GASB Statement No. 3	<u>\$ 25,232,869</u>	<u>\$ 120,205,928</u>

## NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property, and tangible personal (used in business) property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied by October 1, in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. A revaluation was completed in 2000. 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, unless extended.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values of the most recent fiscal year of the taxpayer up to and including January 1 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of true value. Amounts paid by single-county taxpayers are due September 20. Multi-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 by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "Due from Other Funds/Due to Other Funds" on the Combined Balance Sheet. The amount of the County's special assessments which will flow through an agency fund is reported as "Due from Other Funds/Due to Other Funds" on the Combined Balance Sheet.

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2000. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2000, was \$9.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

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<i>Real Property</i>	\$	4,476,945,780
<i>Public Utility Personal Property</i>		343,203,900
<i>Tangible Personal Property</i>		<u>830,240,358</u>
<i>Total Assessed Value</i>	\$	<u><u>5,650,390,038</u></u>

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## **NOTE 6. PERMISSIVE SALES AND USE TAX**

During 2000, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 1995 primary election and were levied for a period of four years that began July 1, 1995 and ended June 30, 1999. Proceeds of the tax were credited one-quarter percent to the General Fund and one-quarter percent to the Justice System Sales Tax special revenue fund. Permissive sales and use taxes collected in 2000 totaled \$2,030,924, including monies attributable to state motor vehicle licensing sales. \$954,649 of this total was attributable to the County sales and use tax.

## **NOTE 7. RECEIVABLES**

Receivables at December 31, 2000 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2000

## NOTE 8. FIXED ASSETS

A summary of the enterprise funds' fixed assets as of December 31, 2000, follows:

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Land	\$	284,407
Buildings and Improvements		130,455,410
Furniture, Fixtures and Equipment		3,861,636
Construction in Progress		<u>1,258,327</u>
Total		135,859,780
Less: Accumulated Depreciation		<u>(39,607,069)</u>
Net Fixed Assets	\$	<u>96,252,711</u>

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A summary of changes in general fixed assets follows:

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	Balance		Balance	
	January 1, 2000	Additions	Deletions	December 31, 2000
Land	\$ 4,492,355	\$ 778,800	\$ -	\$ 5,271,155
Buildings and Improvements	65,919,224	1,766,868	-	67,686,092
Improvements Other Than Buildings	101,422	27,423	-	128,845
Furniture, Fixtures and Equipment	27,852,917	3,140,703	850,111	30,143,509
Construction in Progress	<u>1,846,823</u>	<u>1,753,143</u>	<u>1,644,893</u>	<u>1,955,073</u>
Total	<u>\$ 100,212,741</u>	<u>\$ 7,466,937</u>	<u>\$ 2,495,004</u>	<u>\$ 105,184,674</u>

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## NOTE 9. RISK MANAGEMENT

The County 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. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits are accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$5,833,169 for the County as a whole. Incurred but not reported claims of \$431,681 have been accrued as a liability based on a review of January 2001 billings provided by the County Auditor's Office.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$3,883,792 have been accrued

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

The claims liability of \$4,315,473 reported in the internal service funds at December 31, 2000, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the funds' claims liability amounts for 1998, 1999 and 2000 were:

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	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
1998	\$ 4,870,875	\$ 7,204,029	\$ 7,179,673	\$ 4,895,231
1999	4,895,231	7,208,587	7,440,564	4,663,254
2000	4,663,254	5,436,187	5,783,968	4,315,473

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## **NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS**

### *A. Public Employees Retirement System*

All County full-time employees, other than teachers, 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. Authority to establish and amend benefits is provided by state statute per 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, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations; law enforcement employees contribute 9 percent. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. For plan members, other than those engaged in law enforcement, the County was required to contribute 6.54 percent of covered salary for 2000, a reduction from 9.35 percent for 1999. The County contribution for law enforcement employees for 2000 was 11.4 percent, down from 12.5 percent for 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$6,999,285, \$6,892,054, and \$6,761,062, respectively; 73 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds and the general long-term obligations account group.



# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

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## *B. State Teachers Retirement System*

Certified teachers employed by the school for the Mentally Retarded and Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 6 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2000, 1999, and 1998 were \$155,429, \$196,375, and \$223,805, respectively; 80 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

## **NOTE 11. POSTEMPLOYMENT BENEFITS**

### *A. Public Employees Retirement System*

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and 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, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

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

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

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

The number of active contributing participants was 401,339. The County's actual contributions for 2000 which were used to fund postemployment benefits were \$3,318,100. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

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

## *B. State Teachers Retirement System*

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$207,239 for 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3.419 billion. For the year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

## **NOTE 12. OTHER EMPLOYEE BENEFITS**

Compensated Absences County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation time may not be accumulated for more than three years. Unused vacation time is payable upon termination of employment if the employee has at least one year of service. All sick and vacation payments are made at the employee's current wage rate. Certain agencies of the County that are not under the control of the Board of County Commissioners may have slight variances in policies in regard to the accumulation and payment of compensated absences. As of December 31, 2000, the liability for unpaid compensated absences was \$6,167,047 for the entire County.

## **NOTE 13. LEASES**

### *A. Capital Leases*

In 2000, as in prior years, the County entered into leases for copiers and computer equipment. These leases were accounted for as expenditures in the governmental funds with offsetting amounts reported as other financing sources.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

These lease obligations meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statements. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense. These expenditures are reflected as program/function expenditures on a budgetary basis.

Fixed assets acquired by lease have been capitalized in the general fixed assets account group or the enterprise funds in an amount equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group or enterprise funds.

The following is an analysis of equipment leased under capital leases as of December 31, 2000:

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	<u>General Fixed Assets</u>
<i>Equipment</i>	\$2,459,277

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The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2000:

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<u>Year</u>	<u>General Long-Term Obligations Account Group</u>
2001	\$ 364,933
2002	361,651
2003	69,205
2004	3,376
2005	281
<i>Total Minimum Lease Payments</i>	799,446
<i>Less: Amount Representing Interest</i>	(41,530)
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 757,916</u>

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## B. Operating Leases

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. The minimum rental commitments under all such non-cancelable leases at December 31, 2000, are \$9,603, \$6,245, \$3,868, \$342 for 2001, 2002, 2003, and 2004 respectively.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

## NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2000. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$351,588 in the General Fund, \$1,709,551 in the Special Revenue funds, \$171,737 in the Capital Projects funds, and \$2,381,588 in the Enterprise funds.

## NOTE 15. LONG-TERM DEBT

Changes in the County's long-term obligations during 2000 were as follows:

	<i>Outstanding</i> <i>01/01/2000</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2000</i>
<b>GENERAL LONG-TERM OBLIGATIONS:</b>				
<i>SPECIAL ASSESSMENT BONDS</i>				
<i>1988 - 7.579%</i>				
<i>Stark County Sewer Project 429 &amp; 445</i>	\$ 210,000	\$ -	\$ 35,000	\$ 175,000
<i>1983 - 9.50%</i>				
<i>Stark County Sewer Project 405, 427 &amp; 451</i>	50,000	-	-	50,000
<i>1986 - 7.125%</i>				
<i>Stark County Sewer District Project 433</i>	12,000	-	2,000	10,000
<i>1990 - Various</i>				
<i>Sewer Projects 352, 428, 432, 446, 456, 457, 458</i>	1,000,000	-	100,000	900,000
<i>1993 - 7.125%</i>				
<i>Stark County Sewer District Project 409</i>	228,000	-	19,000	209,000
<i>1996 -</i>				
<i>Various Sewer Projects</i>	1,979,000	-	76,000	1,903,000
<i>1997 - 5.25%</i>				
<i>Stark County Sewer District Project 474-89</i>	146,153	-	11,242	134,911
<i>1997 - 5.60%</i>				
<i>Stark County Sewer District Project 500</i>	191,225	-	10,623	180,602
<i>1998 - 5.25%</i>				
<i>Stark County Sewer District Project 512</i>	27,458	-	1,445	26,013
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<u>3,843,836</u>	<u>-</u>	<u>255,310</u>	<u>3,588,526</u>
<i>2000 -</i>				
<i>Nimishillen OWDA Loan</i>	-	4,793,713	19,576	4,774,137
<b>CAPITAL LEASES</b>	1,074,116	21,612	337,812	757,916
<b>INTERGOVERNMENTAL</b>	2,084,364	1,483,139	2,084,364	1,483,139
<b>COMPENSATED ABSENCES</b>	5,149,208	443,556	-	5,592,764
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS</b>	<u>\$ 12,151,524</u>	<u>\$ 6,742,020</u>	<u>\$ 2,697,062</u>	<u>\$ 16,196,482</u>

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2000

	<i>Outstanding 01/01/2000</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2000</i>
<b>ENTERPRISE FUNDS:</b>				
<i>GENERAL OBLIGATION BONDS:</i>				
<i>1993 – Various</i>				
<i>Sewerage System Refunding Bonds, Series 1993</i>	\$ 15,665,000	\$ -	\$ 535,000	\$ 15,130,000
<i>1996 - 4.618%</i>				
<i>Sewer District Improvements</i>	3,156,000	-	114,000	3,042,000
<i>1996 - 4.618%</i>				
<i>Water Improvements</i>	<u>1,050,000</u>	-	<u>60,000</u>	<u>990,000</u>
<b>TOTAL ENTERPRISE GENERAL OBLIGATION BONDS</b>	<u>19,871,000</u>	-	<u>709,000</u>	<u>19,162,000</u>
<b>OPWC LOAN - 0%</b>	<u>1,081,394</u>	-	<u>66,253</u>	<u>1,015,141</u>
<i>OWDA LOANS</i>				
<i>1994 -</i>				
<i>Waynesburg 4.52%</i>	373,310	-	23,433	349,877
<i>1995 -</i>				
<i>Sewer Project #491 4.52%</i>	2,239,988	-	102,137	2,137,851
<i>1996 -</i>				
<i>Sewer Project #475 4.52%</i>	2,763,994	-	112,711	2,651,283
<i>1997 -</i>				
<i>Sewer Project #449 4.12%</i>	2,704,480	-	99,935	2,604,545
<i>1998 -</i>				
<i>Sewer Project #493 3.50%</i>	6,496,853	-	1,227,769	5,269,084
<i>1998 -</i>				
<i>Sewer Project #504 3.91%</i>	<u>1,551,508</u>	<u>107</u>	<u>79,335</u>	<u>1,472,280</u>
<b>TOTAL OWDA LOANS</b>	<u>16,130,133</u>	<u>107</u>	<u>1,645,320</u>	<u>14,484,920</u>
<b>TOTAL ENTERPRISE FUNDS</b>	<u>37,082,527</u>	<u>107</u>	<u>2,420,573</u>	<u>34,662,061</u>
<b>GRAND TOTAL</b>	<u>\$ 49,234,051</u>	<u>\$ 6,742,127</u>	<u>\$ 5,117,635</u>	<u>\$ 50,858,543</u>

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system. Capital leases will be paid from the fund which utilizes the assets. Compensated absences and the unfunded pension obligation reported in the "compensated absences payable" and "intergovernmental payables" will be paid from the fund from which the employees' salaries are paid.

The County's voted legal debt margin was \$137,509,751 with an unvoted debt margin of \$55,603,900 at December 31, 2000.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, OWDA Loans, and OPWC Loans:

<i>Fiscal Year</i>	<i>General Obligation Bonds</i>	<i>Special Assessment Bonds</i>	<i>OWDA Loans</i>	<i>OPWC Loans</i>
2001	\$ 1,820,463	\$ 532,352	\$ 779,377	\$ 46,826
2002	1,823,579	467,137	1,553,176	66,252
2003	1,848,922	455,848	1,553,175	66,253
2004	1,786,671	438,916	1,553,174	66,252
2005	1,799,146	430,911	1,553,177	66,253
2006-2010	8,974,779	1,700,266	7,705,505	331,264
2011-2015	8,982,066	1,067,871	7,462,243	274,911
2016-2020	3,171,760	101,882	4,894,308	97,130
2021-2025	-	-	1,587,147	-
<i>Totals</i>	<u>\$ 30,207,386</u>	<u>\$ 5,195,183</u>	<u>\$ 28,641,282</u>	<u>\$ 1,015,141</u>

The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OWDA and OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Industrial Development Revenue Bonds As of December 31, 2000, there were fifty-two series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$26.195 million. The aggregate principal amount payable for the forty-four series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$197.539 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term obligations account group. As of December 31, 2000, \$4.765 million of bonds outstanding are considered to be defeased.

## **NOTE 16. FUND DEFICIT**

At December 31, 2000, the Public Assistance Special Revenue Fund had a deficit fund balance of \$2,533,740. The deficit is caused by the application of generally accepted accounting principles. The general fund provides transfers to cover any deficit balances; however, this is done when cash is needed rather than when accruals occur.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

## NOTE 17. INTERFUND TRANSACTIONS

Due from other funds and due to other funds at December 31, 2000, consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
<i>General Fund</i>	\$ 1,671,270	\$ 623,690
<i>Special Revenue Funds:</i>		
<i>Emergency 911</i>	-	10,360
<i>Adult Probation</i>	-	2,680
<i>Alcohol and Drug Board</i>	84,222	282
<i>BJA Block Grant</i>	-	40,480
<i>Children Services</i>	-	77,073
<i>Computer Technology</i>	-	1,150
<i>Dog and Kennel</i>	-	4,990
<i>Drug Court</i>	-	1,920
<i>Delinquent Tax Assessment and Collection</i>	-	2,880
<i>Mental Health</i>	75,441	-
<i>Motor Vehicle Gas Tax</i>	3,781	48,810
<i>Public Assistance</i>	-	243,754
<i>Real Estate Assessment</i>	-	18,310
<i>Sheriff's Litter Patrol</i>	-	2,249
<i>Stark County Day Reporting</i>	-	2,390
<i>Certificate of Title Administration</i>	-	9,870
<i>Youth Services</i>	-	10,855
<i>Total Special Revenue Funds</i>	<u>163,444</u>	<u>478,053</u>
<i>Enterprise Funds:</i>		
<i>Nist Nursing Home</i>	-	390
<i>Sewer</i>	2,727	42,088
<i>Water</i>	-	480
<i>Total Enterprise Funds</i>	<u>2,727</u>	<u>42,958</u>
<i>Internal Service Funds:</i>		
<i>Self Insurance</i>	<u>724,209</u>	-
<i>Agency Funds:</i>		
<i>Stark County Park District</i>	4,272	3,783
<i>Law Library</i>	-	11,154
<i>Local Government Revenue Assistance</i>	-	256,308
<i>Local Government</i>	-	1,217,819
<i>Stark Council of Governments</i>	64,369	680
<i>Ohio Family &amp; Child First Grant</i>	-	1,908
<i>Stark County Regional Planning Commission</i>	6,062	-
<i>Total Agency Funds</i>	<u>74,703</u>	<u>1,491,652</u>
<i>Total All Funds</i>	<u>\$ 2,636,353</u>	<u>\$ 2,636,353</u>

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

Interfund balances December 31, 2000, consist of the following interfund receivables and payables:

	<u>Receivable</u>	<u>Payable</u>
<i>Enterprise Funds:</i>		
Sewer	\$ -	\$ 29,500
Water	<u>29,500</u>	<u>-</u>
<i>Total All Funds</i>	<u>\$ 29,500</u>	<u>\$ 29,500</u>

## NOTE 18. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County's enterprise funds account for the provision of sewer, water, hospital and nursing home services. Financial segment information for each activity as of and for the year ended December 31, 2000, is as follows:

	<u>Sewer</u>	<u>Water</u>	<u>Molly Stark Hospital</u>	<u>Nist Nursing Home</u>	<u>Total</u>
Operating Revenue	\$ 14,413,858	\$ 163,658	\$ 8,656	\$ -	\$ 14,586,172
Operating Expenses					
<i>Before Depreciation</i>	9,119,484	340,321	366,574	-	9,826,379
<i>Depreciation Expense</i>	2,613,071	110,166	-	-	2,723,237
Operating Income (Loss)	2,681,303	(286,829)	(357,918)	-	2,036,556
Net Income (Loss)	1,615,207	(346,184)	(357,918)	8,009,419	8,920,524
Residual Equity Transfer	-	-	-	(8,928,401)	(8,928,401)
Net Working Capital	11,707,967	2,788,767	4,125,238	35,992	18,657,964
Total Assets	106,294,350	7,965,313	4,357,929	346,393	118,963,985
Long-Term Liabilities	32,591,132	990,000	-	-	33,581,132
Current Contributions	1,576,075	75,200	-	-	1,651,275
Property, Plant and <i>Equipment Additions</i>	2,556,855	-	-	-	2,556,855
Property, Plant and <i>Equipment Deletions</i>	-	-	-	(427,307)	(427,307)
Total Equity	70,508,296	6,660,017	4,125,238	35,992	81,329,543
Encumbrances as of <i>December 31, 2000</i>	6,019,075	352,812	113,079	334,258	6,819,224



# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

## NOTE 19. PRIOR PERIOD ADJUSTMENT

It was determined that the fixed assets in the Sewer enterprise fund were overstated in error in the prior period. Also, several segregated bank accounts were reported in an incorrect fund in the past. These situations created the beginning balances in these funds to be misstated. The following table summarizes the effects of the corrections of these errors on the fund balances/equity in the GAAP basis financial statements:

	<u>General Fund</u>	<u>Special Revenue Fund Type</u>	<u>Enterprise Fund Type</u>
<i>Fund Balance/Equity as Previously</i>			
<i>Reported December 31, 1999</i>	\$ 26,126,033	\$ 46,347,884	\$ 85,501,227
<i>Restatement of Fund Balance/Equity</i>	<u>(140,224)</u>	<u>(689,034)</u>	<u>(5,650,197)</u>
<i>Restated January 1, 2000</i>	<u>\$ 25,985,809</u>	<u>\$ 45,658,850</u>	<u>\$ 79,851,030</u>

On the budget basis financial statements the General fund's beginning fund balance has been restated from \$20,051,569 to \$12,011,718. This was due to an error in reporting \$8,039,851 of encumbrances in 1999.

## NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2000, the County contributed \$3,089,660 to the System which represents 56 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$994,156 to the Council in 2000. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

*Stark County Regional Planning Commission (Commission)* The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2000, the County contributed \$160,000 which represents 10 percent of total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

## **NOTE 21. JOINTLY GOVERNED ORGANIZATIONS**

*Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)* The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2000, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

*Community Improvement Corporation of Stark County (Corporation)* The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2000, no moneys were received from the County.

*Akron-Canton Regional Airport (Regional Airport)* The Regional Airport is a jointly governed organization by the counties of Stark and Summit. An eight member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The Board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

*Stark County Family Council (Council)* The Council is a jointly governed organization by various inter-county and inter-state entities. A thirty-three member board of trustees and an administrative agent oversees the operation of the Council. Each member has various representation based on State statute. The County has one member currently sitting on the Board. The Board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Council's liabilities. Complete financial statements may be obtained from the Stark County Family Council, Canton, Ohio.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

*Stark County Tax Incentive Review Council (Council)* The Council is a jointly governed organization created by State statute for review of and advising on tax incentives considered within the County. It is controlled by a twenty-four member regional council. Of the twenty-four council members, three are appointed by the County Commissioners and one is appointed by the County Auditor. The Council employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. There is no cost associated with being a member of this Council.

*Northeast Ohio Trade and Economic Consortium (Consortium)* The Consortium is a jointly governed organization by the Counties of Stark, Columbiana, Mahoning, Portage, Summit, and Trumbull. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

*Northeast Ohio Four County Regional Planning and Development Organization (Organization)* The Organization is a jointly governed organization by the Counties of Stark, Portage, Wayne and Summit, and the cities of Canton, Akron, Wooster and Kent. A thirty-six member general policy board oversees the operation of the Organization. Each member appoints board representatives based on population. The County has twelve representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Organization's liabilities. Complete financial statements may be obtained from the Northeast Ohio Four County Regional Planning and Development Organization, Akron, Ohio.

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

*Northeast Ohio Network (Network)* The Network is a jointly governed organization between the Counties of Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage and Trumbull. A ten member regional council oversees the operation of the Network. Of the ten members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

*Stark Regional Community Corrections Center (S.R.C.C.C.)* S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of ten common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and five from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

## **NOTE 22. RELATED ORGANIZATIONS**

*Stark County Public Library (Library)* The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2000.

*Stark County Park District (Park District)* The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2000.

## **NOTE 23. RELATED PARTY TRANSACTIONS**

During 2000, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$11,730 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$288,395.

## **NOTE 24. CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of several of these claims and lawsuits is unable to be determined. County management believes that these claims and lawsuits will not have a material effect on the County's financial statements.

# **STARK COUNTY, OHIO**

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

## **NOTE 25. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME**

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .05 percent and 2.9 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2000. The Hospital's total assets comprised approximately 3.66 percent of total Enterprise Fund Assets at December 31, 2000. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The County has recognized a gain on disposal of the discontinued operation of \$8,091,489. This gain is net of operating losses of \$572,493 incurred after the agreement to sell the facility was reached in January 2000 and \$262,419 related to the net book value of fixed assets (including contributed capital fixed assets) sold. The proceeds from the sale of the facility of \$8,928,401 were recorded as part of the gain in the Enterprise Nist Nursing Home Fund for GAAP reporting purposes and transferred to the Capital Projects Permanent Improvement Fund through a residual equity transfer. For budgetary reporting purposes the proceeds from the sale were recorded directly to the Capital Projects Permanent Improvement Fund.

## **NOTE 26. SUBSEQUENT EVENTS**

The County and the Nimishillen Water and Sewer District (NWSD) mutually determined that it would be in the best interest of the residents of the NWSD if the County assumed ownership of the NWSD sanitary sewerage system. In April 1999, the County and the NWSD entered into an agreement for the interim operation, maintenance and repair of the system until ownership can be assumed by the County. According to this agreement, the County is running the operations of the system through an agency fund until ownership is assumed.

NWSD was dissolved as of December 29, 2000 by court order. However, the County did not take title until January 26, 2001.

## **NOTE 27. THE WORKSHOPS, INCORPORATED**

### *A. Nature of Operations*

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board Statement No. 14.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

## B. Basis of Accounting

The financial statements of the Workshops have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

## C. Basis of Presentation

As a component unit of Stark County, the Workshops is considered a governmental entity. Accordingly, effective January 1, 1995, the Workshops adopted Governmental Accounting Standards Board (GASB) Statement No. 29. In accordance with GASB Statement No. 29, the Workshops elected to follow the American Institute of Certified Public Accountants Not-for-Profit Model by continuing to follow the accounting and financial reporting principles contained in Audits of Voluntary Health and Welfare Organizations. However, as required by GASB Statement No. 29, modifications to the AICPA Not-for-Profit Model have been made beginning in 1996 for the application of certain GASB pronouncements. The only effect of applying these GASB pronouncements was to increase certain note disclosures.

The Workshops applies all applicable GASB pronouncements and all FASB statements and interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

## D. Fund Accounting

The Workshops uses fund accounting to segregate cash and investments that are restricted as to use. The Workshops classifies its funds into the following types:

Unrestricted Fund - represents assets which are unrestricted and available for current support of the Workshop's operations.

Restricted - represents assets restricted for specific purposes by the donors of such funds.

Property and Equipment Fund - represents funds expended for property and equipment.

## E. Cash Equivalents and Investments

Cash equivalents consist of money market instruments and certificates of deposit with original maturities of three months or less. Certificates of deposit with original maturities in excess of three months are classified as investments. Cash equivalents and investments are carried at cost which approximates fair value.

## F. Concentration of Credit Risk

At December 31, 2000, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$469,800.

Accounts receivable and sales are recognized and recorded at the time products are shipped to customers, most of whom are located in the Stark County area. The Workshops routinely assesses the financial strength of its customers. As a consequence, concentrations of credit risk are limited.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

## G. Inventories

Inventories consist of wood products, crafts, ceramic products and supplies and are stated at the lower of cost or market determined on the first-in, first-out basis. As of December 31, 2000 the inventories consisted of the following:

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<i>Supplies</i>	\$	8,283
<i>Work in process</i>		17,809
<i>Finished Goods</i>		<u>58,681</u>
<i>Total Inventory</i>	\$	<u><u>84,773</u></u>

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## H. Property and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over the estimated useful lives of the assets ranging from 5 to 20 years.

## I. Deferred Revenue

The Workshops reports deferred revenue on its balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

## J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## K. Contributions

All contributions are considered available for unrestricted use, unless specifically restricted by the donor.

## L. Income Taxes

The Workshops are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

## M. Functional Allocation of Expenses

The costs of providing various programs have been summarized on a functional basis. Accordingly, certain costs have been allocated by management among the programs and supporting services benefited.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

## N. Advertising Costs

Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. The Workshops did not incur direct-response advertising during 2000.

## O. Funeral Program

The Workshops developed a funeral program in 1997 to help defray funeral expenses for its clients on an as needed basis. The Workshops will pay up to a maximum of \$3,500 for funeral costs not covered by a client's available funds.

## P. Compensated Absences

Employees of the Workshops are entitled to paid vacation and paid sick days, depending on job classification, length of service and other factors; however, these benefits do not accumulate.

## Q. Risk Management

The Workshops 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 Workshops carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

## R. Restricted Fund Balance

Restricted fund balances are available for the following purposes:

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<i>Special Olympics</i>	\$	302
<i>Staff Recognition</i>		<u>101</u>
<i>Total Restricted Fund Balance</i>	\$	<u><u>403</u></u>

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## S. Transactions With Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements.

Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$288,395 for 2000.



## **STARK COUNTY, OHIO**

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$76,241 during 2000.

As of December 31, 2000, the Workshops owed MRDD \$17,697 for the above expenses.

The unaudited insured value of MRDD property used by the Workshops was \$15,093,319 at December 31, 2000.

### ***NOTE 28. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT***

#### *A. Organization*

The Stark County Transportation Improvement District (District) was created pursuant to Sections 5540.02, 5540.151 and 4504.21 of the Ohio Revised Code for the purpose of road and highway improvements in conjunction with the Ohio Department of Transportation. As a political subdivision it is distinct from, and is not an agency fund of, the State of Ohio or any other local government unit. The District is not subject to Federal or State income taxes. The District is a developmental stage enterprise activity.

The District is managed by a five member Board of Trustees.

#### *B. Operations*

The District has not obtained a dedicated local funding source. In 2000, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

#### *C. Reporting Entity*

For financial reporting purposes, all departments and operations for which the District is financially accountable are included in the reporting entity. Financial accountability was evaluated based on consideration of financial interdependency, appointment of voting majority, and imposition of will. No governmental units other than the District itself are included in the reporting entity as none are deemed component units based upon the consideration above.

The District is considered a component unit of the County due to the fact that the members of the District's board are appointed by the Stark County Board of Commissioners, and the District is economically dependent on the County for operating subsidies.

#### *D. Basis of Accounting*

The District follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2000*

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the District has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The District will continue applying all applicable pronouncements issued by the GASB.

## *E. Cash and Cash Equivalents*

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

## *F. Deposits and Investments*

The investment and deposit of District moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the District to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The District may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the District's name.

The District is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a "derivative"). The District is also prohibited from investing in reverse repurchase agreements.

Deposits The carrying amount and bank balance of the District's deposits was (\$16,015) at December 31, 2000. All deposits were covered by federal depository insurance at December 31, 2000.

Investments The District had investments with a fair value of \$321,756 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

The classification of cash and cash equivalents 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."

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2000

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

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	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$ 305,741	\$ -
Investments which are part of the cash management pool:		
STAR Ohio	<u>(321,756)</u>	<u>321,756</u>
GASB Statement No. 3	<u>\$ (16,015)</u>	<u>\$ 321,756</u>

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## NOTE 29. STARK COUNTY PORT AUTHORITY

### A. Description of the Entity

The Stark County Port Authority (the Port Authority) is a body politic and corporate established to promote, develop and advance the general welfare, commerce, and economic development of Stark County and its citizens, and to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority is directed by a five-member Board appointed by the Stark County Commissioners.

The Port Authority is a component unit of Stark County due to the members of the Port Authority's Board being appointed by the Stark County Board of Commissioners and being economically dependent on the County for operating subsidies.

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed in June 1995 and became independent from Stark County as their fiscal agent in May 1998.

### B. Basis of Accounting

The Port Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the Port Authority has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Authority will continue applying all applicable pronouncements issued by the GASB.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2000

## C. Fund Accounting

The Port Authority maintains a General Fund, which is the general operating fund and is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

## D. Budgetary Process

Budget The Ohio Revised Code, Section 4582.13, requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Appropriations According to the bylaws of the Port Authority, the Board shall adopt an appropriation resolution.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not reappropriated.

## E. Property, Plant and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over an estimated useful life of 20 years.

## F. Cash

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$135,392 in Demand Deposits and \$102,160 in Certificates of Deposit. Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

## G. Budgetary Activity

Budgetary activity for the year ended December 31, 2000 follows:

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<i>2000 Budgeted vs. Actual Receipts</i>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 202,930	\$ 203,032	\$ 102
<i>2000 Budgeted vs. Actual Budgetary Expenditures</i>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 212,170	\$ 88,262	\$ 123,908

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# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2000

## H. Risk Management

The Port Authority has obtained public officials' liability insurance from the Ohio Farmers Insurance Company.

## I. Related Party Transactions

During 1997 and 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2000, the Port Authority paid the SDB \$250 for servicing the loans.

## J. Debt

At December 31, 2000, debt outstanding totaled \$100,000 consisting of two \$50,000 loans with the CIC with a 3% rate of interest.

The Port Authority obtained the CIC loans for operating purposes. The interest will be paid in annual installments with the balance of the loan being repaid at the end of the loan term. Amortization of the above debt, including interest, is scheduled as follows:

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<i>Year Ended</i> <i>December 31</i>	<i>1997</i> <i>Loan</i>	<i>1998</i> <i>Loan</i>	<i>Total</i>
2001	\$ 1,500	\$ 1,500	\$ 3,000
2002	51,500	1,500	53,000
2003	-	51,500	51,500
<i>Total</i>	<u>\$ 53,000</u>	<u>\$ 54,500</u>	<u>\$ 107,500</u>

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The Stark County Port Authority authorized the issuance in an amount not to exceed \$5,300,000 of Stark County Port Authority Adjustable Rate Revenue Bonds. The proceeds of the bonds will be loaned to and become the debt of the Stark County Community Action Agency, used to finance costs of acquiring, constructing, installing and financing a family development center, a job training center and related facilities within the geographical jurisdiction of the County.

On October 20, 2000, the board of Directors adopted a resolution to consider authorizing and issuing revenue bonds of the Port Authority in an aggregate face amount not to exceed \$65 million for the purpose of providing funds to pay the costs of acquiring, construction, furnishings and equipping port authority facilities (the "Project"). The Project will be owned, leased to, or otherwise used by PEL Technologies, LLC, an Ohio corporation as facilities for the conversion of hazardous and non-hazardous wastes into marketable engineered oxides, located at 3026 Saratoga, S.W., Canton. Further official action will be taken upon issuance of the bonds with one or more agreements ("Financing Agreements") between the Port Authority and the Company in respect to the Project and financing therefore. These bonds are expected to be issued in fiscal year 2001.

## **GENERAL FUND**

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The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

# STARK COUNTY, OHIO

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 11,118,748	\$ 11,041,095	\$ (77,653)
Permissive Sales Tax	-	568,378	568,378
Charges for Services	13,032,524	10,703,407	(2,329,117)
Licenses and Permits	72,905	73,310	405
Fines and Forfeitures	399,838	402,223	2,385
Intergovernmental	9,090,977	9,993,499	902,522
Interest	7,506,000	8,416,588	910,588
Rentals	-	479,470	479,470
Other	<u>2,433,911</u>	<u>1,169,302</u>	<u>(1,264,609)</u>
<b>Total Revenues</b>	<u>43,654,903</u>	<u>42,847,272</u>	<u>(807,631)</u>
<b>Expenditures:</b>			
Current:			
<b>General Government - Legislative and Executive</b>			
Commissioners' Office			
Personal Services	1,448,347	1,273,166	175,181
Materials and Supplies	89,011	85,948	3,063
Contractual Services	2,938,295	2,724,859	213,436
Capital Outlay	30,965	22,015	8,950
Other	<u>2,090,347</u>	<u>182,632</u>	<u>1,907,715</u>
Total Commissioners' Office	<u>6,596,965</u>	<u>4,288,620</u>	<u>2,308,345</u>
County Auditor			
Personal Services	1,164,268	1,161,454	2,814
Materials and Supplies	19,697	18,124	1,573
Contractual Services	199,651	199,383	268
Capital Outlay	19,138	18,849	289
Other	<u>18,940</u>	<u>15,712</u>	<u>3,228</u>
Total County Auditor	<u>1,421,694</u>	<u>1,413,522</u>	<u>8,172</u>
County Treasurer			
Personal Services	589,068	566,248	22,820
Materials and Supplies	13,597	13,595	2
Contractual Services	111,181	111,128	53
Capital Outlay	<u>17,200</u>	<u>15,717</u>	<u>1,483</u>
Total County Treasurer	<u>731,046</u>	<u>706,688</u>	<u>24,358</u>
Prosecuting Attorney			
Personal Services	2,435,186	2,310,847	124,339
Materials and Supplies	80,218	79,836	382
Contractual Services	68,903	66,146	2,757
Capital Outlay	32,650	32,650	-
Other	<u>47,397</u>	<u>47,305</u>	<u>92</u>
Total Prosecuting Attorney	<u>\$ 2,664,354</u>	<u>\$ 2,536,784</u>	<u>\$ 127,570</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$ 418,707	\$ 388,499	\$ 30,208
Materials and Supplies	16,843	14,076	2,767
Contractual Services	40,726	30,008	10,718
Capital Outlay	2,349	1,415	934
Other	<u>1,219</u>	<u>636</u>	<u>583</u>
Total Recorder	<u>479,844</u>	<u>434,634</u>	<u>45,210</u>
Citizen's Building Operating			
Personal Services	232,444	217,005	15,439
Materials and Supplies	337,295	337,246	49
Contractual Services	647,683	647,640	43
Capital Outlay	261,661	261,661	-
Other	<u>57,262</u>	<u>57,262</u>	<u>-</u>
Total Citizen's Building Operating	<u>1,536,345</u>	<u>1,520,814</u>	<u>15,531</u>
Board of Elections			
Personal Services	1,108,968	1,108,896	72
Materials and Supplies	79,908	79,908	-
Contractual Services	158,705	158,705	-
Capital Outlay	26,583	26,583	-
Other	<u>8,870</u>	<u>8,870</u>	<u>-</u>
Total Board of Elections	<u>1,383,034</u>	<u>1,382,962</u>	<u>72</u>
Data Processing			
Personal Services	1,365,686	1,272,412	93,274
Materials and Supplies	69,476	69,434	42
Contractual Services	1,219,228	1,218,978	250
Capital Outlay	520,565	520,439	126
Other	<u>3,281</u>	<u>3,279</u>	<u>2</u>
Total Data Processing	<u>3,178,236</u>	<u>3,084,542</u>	<u>93,694</u>
Buildings and Grounds Maintenance			
Personal Services	135,370	130,940	4,430
Materials and Supplies	322,472	322,400	72
Contractual Services	268,641	267,855	786
Capital Outlay	12,189	12,189	-
Other	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Buildings and Grounds Maintenance	<u>739,672</u>	<u>733,384</u>	<u>6,288</u>
<b>Total General Government - Legislative and Executive</b>	<u>18,731,190</u>	<u>16,101,950</u>	<u>2,629,240</u>
<b>General Government - Judicial</b>			
Court of Appeals			
Materials and Supplies	70,852	60,068	10,784
Contractual Services	107,546	104,168	3,378
Capital Outlay	<u>43,887</u>	<u>43,591</u>	<u>296</u>
Total Court of Appeals	<u>\$ 222,285</u>	<u>\$ 207,827</u>	<u>\$ 14,458</u>

(continued)



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Common Pleas Court</b>			
Personal Services	\$ 2,367,876	\$ 2,328,485	\$ 39,391
Materials and Supplies	87,913	86,609	1,304
Contractual Services	389,944	389,622	322
Capital Outlay	63,968	58,265	5,703
Other	<u>30,301</u>	<u>28,855</u>	<u>1,446</u>
Total Common Pleas Court	<u>2,940,002</u>	<u>2,891,836</u>	<u>48,166</u>
<b>Common Pleas Jury Commission</b>			
Personal Services	81,370	78,883	2,487
Contractual Services	<u>294</u>	<u>294</u>	-
Total Common Pleas Jury Commission	<u>81,664</u>	<u>79,177</u>	<u>2,487</u>
<b>Juvenile Court</b>			
Personal Services	2,481,234	2,472,622	8,612
Materials and Supplies	104,453	102,940	1,513
Contractual Services	256,949	250,972	5,977
Capital Outlay	53,702	52,517	1,185
Other	<u>40,515</u>	<u>39,448</u>	<u>1,067</u>
Total Juvenile Court	<u>2,936,853</u>	<u>2,918,499</u>	<u>18,354</u>
<b>Probate Court</b>			
Personal Services	453,971	403,473	50,498
Materials and Supplies	13,936	13,893	43
Contractual Services	79,419	77,252	2,167
Capital Outlay	11,000	10,616	384
Other	<u>1,200</u>	<u>1,074</u>	<u>126</u>
Total Probate Court	<u>559,526</u>	<u>506,308</u>	<u>53,218</u>
<b>Clerk of Courts</b>			
Personal Services	907,181	887,891	19,290
Materials and Supplies	19,159	18,907	252
Contractual Services	132,648	131,834	814
Capital Outlay	1,100	1,092	8
Other	<u>1,587</u>	<u>878</u>	<u>709</u>
Total Clerk of Courts	<u>1,061,675</u>	<u>1,040,602</u>	<u>21,073</u>
<b>Public Defender</b>			
Personal Services	863,730	776,930	86,800
Materials and Supplies	8,887	8,030	857
Contractual Services	56,000	55,843	157
Capital Outlay	15,048	7,948	7,100
Other	<u>1,900</u>	<u>495</u>	<u>1,405</u>
Total Public Defender	<u>945,565</u>	<u>849,246</u>	<u>96,319</u>
<b>Municipal Court</b>			
Personal Services	475,627	438,024	37,603
Contractual Services	<u>41,200</u>	<u>31,092</u>	<u>10,108</u>
Total Municipal Court	<u>516,827</u>	<u>469,116</u>	<u>47,711</u>
<b>Total General Government - Judicial</b>	<u>\$ 9,264,397</u>	<u>\$ 8,962,611</u>	<u>\$ 301,786</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety</b>			
Sheriff			
Personal Services	\$ 11,166,283	\$ 11,094,877	\$ 71,406
Materials and Supplies	863,420	862,529	891
Contractual Services	3,218,306	3,218,123	183
Capital Outlay	685,934	683,883	2,051
Other	<u>140,910</u>	<u>140,067</u>	<u>843</u>
Total Sheriff	<u>16,074,853</u>	<u>15,999,479</u>	<u>75,374</u>
Sheriff's Rotary			
Personal Services	1,170,519	1,135,021	35,498
Materials and Supplies	87,313	73,796	13,517
Contractual Service	38,472	13,328	25,144
Capital Outlay	100,548	74,548	26,000
Other	<u>197,479</u>	<u>-</u>	<u>197,479</u>
Total Sheriff's Rotary	<u>1,594,331</u>	<u>1,296,693</u>	<u>297,638</u>
Coroner			
Personal Services	367,057	364,794	2,263
Materials and Supplies	14,997	14,707	290
Contractual Services	79,595	78,795	800
Other	<u>2,764</u>	<u>2,711</u>	<u>53</u>
Total Coroner	<u>464,413</u>	<u>461,007</u>	<u>3,406</u>
Building Inspection			
Personal Services	553,234	492,261	60,973
Materials and Supplies	42,099	25,677	16,422
Contractual Services	29,194	26,470	2,724
Capital Outlay	37,872	22,255	15,617
Other	<u>25,313</u>	<u>18,158</u>	<u>7,155</u>
Total Building Inspection	<u>687,712</u>	<u>584,821</u>	<u>102,891</u>
Emergency Preparedness/HAZMAT			
Personal Services	58,734	47,613	11,121
Materials and Supplies	3,499	1,973	1,526
Contractual Services	20,215	19,867	348
Capital Outlay	4,453	1,113	3,340
Other	<u>4,065</u>	<u>1,590</u>	<u>2,475</u>
Total Emergency Preparedness/HAZMAT	<u>90,966</u>	<u>72,156</u>	<u>18,810</u>
<b>Total Public Safety</b>	<u>18,912,275</u>	<u>18,414,156</u>	<u>498,119</u>
<b>Public Works</b>			
Buildings and Grounds Capital			
Contractual Service	4,785,228	4,785,102	126
Capital Outlay	<u>1,543,427</u>	<u>1,463,291</u>	<u>80,136</u>
<b>Total Public Works</b>	<u>\$ 6,328,655</u>	<u>\$ 6,248,393</u>	<u>\$ 80,262</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Human Services</b>			
Veteran's Service Commission			
Personal Services	\$ 504,375	\$ 500,259	\$ 4,116
Materials and Supplies	11,764	9,319	2,445
Contractual Services	14,453	9,838	4,615
Capital Outlay	7,269	5,919	1,350
Other	<u>216,215</u>	<u>211,271</u>	<u>4,944</u>
<b>Total Human Services</b>	<u>754,076</u>	<u>736,606</u>	<u>17,470</u>
<b>Conservation and Recreation</b>			
Agriculture Department			
Contractual Services	<u>292,900</u>	<u>292,900</u>	<u>-</u>
<b>Other</b>			
Unclaimed Monies			
Other	<u>307,410</u>	<u>290,542</u>	<u>16,868</u>
Real and Personal Tax Overpayment			
Other	<u>287,928</u>	<u>287,928</u>	<u>-</u>
<b>Total Other</b>	<u>595,338</u>	<u>578,470</u>	<u>16,868</u>
<b>Total Intergovernmental</b>	<u>11,479,541</u>	<u>11,479,541</u>	<u>-</u>
<b>Debt Service:</b>			
Principal Retirement	69,315	64,315	5,000
Interest and Fiscal Charges	<u>6,364</u>	<u>6,364</u>	<u>-</u>
<b>Total Debt Service</b>	<u>75,679</u>	<u>70,679</u>	<u>5,000</u>
<b>Total Expenditures</b>	<u>66,434,051</u>	<u>62,885,306</u>	<u>3,548,745</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(22,779,148)</u>	<u>(20,038,034)</u>	<u>2,741,114</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	600	600	-
Advances - In	62,500	62,500	-
Advances - Out	(62,500)	(62,500)	-
Operating Transfers - Out	<u>(674,738)</u>	<u>(674,738)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(674,138)</u>	<u>(674,138)</u>	<u>-</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</b>	(23,453,286)	(20,712,172)	2,741,114
<b>Fund Balance at Beginning of Year</b>	12,011,718	12,011,718	-
<b>Prior Year Encumbrances Appropriated</b>	<u>12,879,320</u>	<u>12,879,320</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 1,437,752</u>	<u>\$ 4,178,866</u>	<u>\$ 2,741,114</u>

## **SPECIAL REVENUE**

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's special revenue funds:

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Alcohol and Drug Board - To account for Federal and State grants used to provide alcohol dependency and drug addiction services by the Alcohol and Drug Addiction Services Board of Stark County.

Stark Regional Community Corrections Center - To account for revenue from the State Bureau of Rehabilitation and Correction used to provide services for juvenile felons.

Justice System Sales Tax - To account for the County-wide sales and use tax used for improvements to the criminal justice system.

Mental Retardation and Developmental Disabilities - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

Real Estate Tax Prepayment - To account for prepayments used toward the payment of real property taxes when due and account for interest earnings on prepayments used to pay expenses incurred in establishing and administering the prepayment system.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Mental Health - To account for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Certificate of Title Administration - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

Children's Services - To account for monies received from a County-wide property tax, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

## **SPECIAL REVENUE**

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Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

Domestic Violence - To account for revenues from marriage license fees and additional fees for annulment/divorce/dissolution to be used for funding a shelter for domestic violence victims.

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Jail Commissary - To account for revenues received and expenditures made related to the daily operations of the commissary in the County jail.

Probate Court Conduct Business - To account for court costs expended on specific supplies as stated within the Revised Code.

Public Assistance - To account for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Real Estate Assessment - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

Other Public Safety - These funds' monies, comprised of Federal, State and local monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

Sheriff's Litter Patrol, Adult Probation, Misdemeanant Community Sanctions, Day Reporting, Bureau of Justice Assistance Block Grant, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Prosecutor's Crimewatch, Enforcement and Education, Violence Prevention, Indigent Drivers, Supportive Housing Program

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Federal, State and local monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio Litter Grant, Domestic Violence Program Legal Advocate, Childrens' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant

# STARK COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds

December 31, 2000

	Victim Assistance	Youth Services	Alcohol and Drug Board	Stark Regional Community Corrections Center	Justice System Sales Tax	Mental Retardation and Developmental Disabilities
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 70,090	\$ 1,045,583	\$ 2,158,897	\$ 133,224	\$ 4,063,867	\$ 15,707,964
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	11,260	-
Receivables:						
Taxes	-	-	-	-	-	17,607,943
Permissive Sales Tax Accounts	-	-	-	-	4,345	-
Due from Other Funds	-	-	84,222	-	-	48,648
Intergovernmental Receivable	-	18,852	13,727	688,307	-	-
Materials and Supplies Inventory	-	793	3,382	-	-	97,741
Loans Receivable	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 70,090</u></b>	<b><u>\$ 1,065,228</u></b>	<b><u>\$ 2,260,228</u></b>	<b><u>\$ 821,531</u></b>	<b><u>\$ 4,079,472</u></b>	<b><u>\$ 33,462,296</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$ 2,848	\$ 70,317	\$ 474,365	\$ 133,224	\$ 384,804	\$ 232,919
Contracts Payable	-	-	-	-	129,164	3,401
Accrued Wages	7,119	21,257	20,264	-	-	1,263,231
Compensated Absences Payable	790	2,761	8,435	-	-	129,865
Retainage Payable	-	-	-	-	11,260	-
Due to Other Funds	-	10,855	282	-	-	-
Intergovernmental Payable	406	1,025	293	-	-	86,022
Deferred Revenue	-	-	-	-	-	17,607,943
<b>Total Liabilities</b>	<b><u>11,163</u></b>	<b><u>106,215</u></b>	<b><u>503,639</u></b>	<b><u>133,224</u></b>	<b><u>525,228</u></b>	<b><u>19,323,381</u></b>
<b>Fund Equity:</b>						
Fund Balance:						
Reserved for Encumbrances	8,399	272,776	1,553,673	1,060,947	952,895	1,107,998
Reserved for Inventory	-	793	3,382	-	-	97,741
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated	50,528	685,444	199,534	(372,640)	2,601,349	12,933,176
<b>Total Fund Equity</b>	<b><u>58,927</u></b>	<b><u>959,013</u></b>	<b><u>1,756,589</u></b>	<b><u>688,307</u></b>	<b><u>3,554,244</u></b>	<b><u>14,138,915</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 70,090</u></b>	<b><u>\$ 1,065,228</u></b>	<b><u>\$ 2,260,228</u></b>	<b><u>\$ 821,531</u></b>	<b><u>\$ 4,079,472</u></b>	<b><u>\$ 33,462,296</u></b>

<u>Real Estate Tax Prepayment</u>	<u>HOME Program</u>	<u>911 System</u>	<u>Mental Health</u>	<u>Certificate of Title Administration</u>	<u>Children's Services</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>
\$ 50,203	\$ 145,285	\$ 402,872	\$ 2,863,386	\$ 826,042	\$ 7,831,284	\$ 147,514	\$ 277,340	\$ 101,370
-	-	-	-	-	49,784	-	-	-
-	-	-	-	-	-	-	30,467	-
-	-	475,614	4,782,684	-	5,083,661	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	34,968	-	-	-	-	-
-	-	-	75,441	-	-	-	-	-
-	-	-	1,119,254	-	434,405	-	114,731	5,200
-	-	636	1,914	4,314	-	-	-	-
-	-	-	-	-	-	-	<u>1,453,911</u>	-
<u>\$ 50,203</u>	<u>\$ 145,285</u>	<u>\$ 879,122</u>	<u>\$ 8,877,647</u>	<u>\$ 830,356</u>	<u>\$ 13,399,134</u>	<u>\$ 147,514</u>	<u>\$ 1,876,449</u>	<u>\$ 106,570</u>
\$ -	\$ 37,469	\$ 167	\$ 56,259	\$ 688	\$ 1,320,608	\$ -	\$ 43,782	\$ 1,661
-	-	-	-	-	163,378	-	13,492	-
-	-	18,943	62,012	45,330	192,455	7,486	-	-
-	-	1,530	4,556	3,052	16,648	1,574	-	-
-	-	-	-	-	-	-	30,467	-
-	-	10,360	-	9,870	77,073	-	-	-
-	-	1,081	1,257	2,452	121,333	428	-	-
-	-	<u>475,614</u>	<u>4,782,684</u>	-	<u>5,083,661</u>	-	-	-
-	<u>37,469</u>	<u>507,695</u>	<u>4,906,768</u>	<u>61,392</u>	<u>6,975,156</u>	<u>9,488</u>	<u>87,741</u>	<u>1,661</u>
5	953,965	35,576	206,642	96,160	1,308,809	36,907	576,090	2,432
-	-	636	1,914	4,314	-	-	-	-
-	-	-	-	-	-	-	1,455,619	-
<u>50,198</u>	<u>(846,149)</u>	<u>335,215</u>	<u>3,762,323</u>	<u>668,490</u>	<u>5,115,169</u>	<u>101,119</u>	<u>(243,001)</u>	<u>102,477</u>
<u>50,203</u>	<u>107,816</u>	<u>371,427</u>	<u>3,970,879</u>	<u>768,964</u>	<u>6,423,978</u>	<u>138,026</u>	<u>1,788,708</u>	<u>104,909</u>
<u>\$ 50,203</u>	<u>\$ 145,285</u>	<u>\$ 879,122</u>	<u>\$ 8,877,647</u>	<u>\$ 830,356</u>	<u>\$ 13,399,134</u>	<u>\$ 147,514</u>	<u>\$ 1,876,449</u>	<u>\$ 106,570</u>

# STARK COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds (continued)

December 31, 2000

	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>	<u>Dog and Kennel</u>	<u>Domestic Violence</u>	<u>Immobilization and Impoundment</u>	<u>In-Home Detention</u>
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 958,574	\$ 848,824	\$ 136,288	\$ 66,657	\$ 39,133	\$ 428
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-	-
Receivables:						
Taxes	-	-	-	-	-	-
Permissive Sales Tax Accounts	-	4,761	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	700	-
Materials and Supplies Inventory	1,207	423	3,022	-	-	-
Loans Receivable	-	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 959,781</u>	<u>\$ 854,008</u>	<u>\$ 139,310</u>	<u>\$ 66,657</u>	<u>\$ 39,833</u>	<u>\$ 428</u>
<b>Liabilities:</b>						
Accounts Payable	\$ 3,032	\$ 91,341	\$ 2,525	\$ 23,762	\$ -	\$ -
Contracts Payable	-	-	-	-	-	-
Accrued Wages	11,114	6,600	21,062	-	-	-
Compensated Absences Payable	262	761	868	-	-	-
Retainage Payable	-	-	-	-	-	-
Due to Other Funds	1,150	2,880	4,990	-	-	-
Intergovernmental Payable	437	377	5,990	-	-	-
Deferred Revenue	-	-	-	-	-	-
<b>Total Liabilities</b>	<u>15,995</u>	<u>101,959</u>	<u>35,435</u>	<u>23,762</u>	<u>-</u>	<u>-</u>
<b>Fund Equity:</b>						
Fund Balance:						
Reserved for Encumbrances	174,097	2,523,176	53,527	90,040	-	-
Reserved for Inventory	1,207	423	3,022	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated	<u>768,482</u>	<u>(1,771,550)</u>	<u>47,326</u>	<u>(47,145)</u>	<u>39,833</u>	<u>428</u>
<b>Total Fund Equity</b>	<u>943,786</u>	<u>752,049</u>	<u>103,875</u>	<u>42,895</u>	<u>39,833</u>	<u>428</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 959,781</u>	<u>\$ 854,008</u>	<u>\$ 139,310</u>	<u>\$ 66,657</u>	<u>\$ 39,833</u>	<u>\$ 428</u>



<u>Motor Vehicle and Gas Tax</u>	<u>Jail Commissary</u>	<u>Probate Court Conduct Business</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$ 2,295,712	\$ 56,782	\$ 8,898	\$ 584,006	\$ 753,328	\$ 644,352	\$ 333,804	\$ 42,551,707
-	-	-	-	-	-	-	49,784
138,653	-	-	-	-	-	-	180,380
-	-	-	-	-	-	-	27,949,902
-	-	-	-	-	-	-	4,345
550	-	-	-	-	-	-	88,927
3,781	-	-	-	-	-	-	163,444
471,128	-	-	-	-	49,314	-	2,915,618
1,124,306	17,383	-	18,600	-	76,098	6,509	1,356,328
-	-	-	-	-	-	-	<u>1,453,911</u>
<u>\$ 4,034,130</u>	<u>\$ 74,165</u>	<u>\$ 8,898</u>	<u>\$ 602,606</u>	<u>\$ 753,328</u>	<u>\$ 769,764</u>	<u>\$ 340,313</u>	<u>\$ 76,714,346</u>
\$ 413,823	\$ 1,613	\$ 41	\$ 1,614,364	\$ 12,756	\$ 42,313	\$ 38,825	\$ 5,003,506
98,990	-	-	-	-	-	-	408,425
344,469	-	-	948,483	92,624	47,062	8,429	3,117,940
24,693	-	-	100,240	3,384	4,043	208	303,670
138,653	-	-	-	-	-	-	180,380
48,810	-	-	243,754	18,310	47,799	1,920	478,053
15,535	-	-	229,505	4,972	2,544	475	474,132
-	-	-	-	-	-	-	<u>27,949,902</u>
<u>1,084,973</u>	<u>1,613</u>	<u>41</u>	<u>3,136,346</u>	<u>132,046</u>	<u>143,761</u>	<u>49,857</u>	<u>37,916,008</u>
1,856,334	46,802	345	4,182,883	329,263	192,208	88,929	17,710,878
1,124,306	17,383	-	18,600	-	76,098	6,509	1,356,328
-	-	-	-	-	-	-	1,455,619
<u>(31,483)</u>	<u>8,367</u>	<u>8,512</u>	<u>(6,735,223)</u>	<u>292,019</u>	<u>357,697</u>	<u>195,018</u>	<u>18,275,513</u>
<u>2,949,157</u>	<u>72,552</u>	<u>8,857</u>	<u>(2,533,740)</u>	<u>621,282</u>	<u>626,003</u>	<u>290,456</u>	<u>38,798,338</u>
<u>\$ 4,034,130</u>	<u>\$ 74,165</u>	<u>\$ 8,898</u>	<u>\$ 602,606</u>	<u>\$ 753,328</u>	<u>\$ 769,764</u>	<u>\$ 340,313</u>	<u>\$ 76,714,346</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

All Special Revenue Funds

For the Year Ended December 31, 2000

	Victim Assistance	Youth Services	Alcohol and Drug Board	Stark Regional Community Corrections Center	Justice System Sales Tax	Mental Retardation and Developmental Disabilities
<b>Revenues:</b>						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,402,982
Sales Tax	-	-	-	-	475,707	-
Charges for Services	-	-	-	-	-	120,249
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	158,943	1,039,675	4,956,562	4,752,547	-	10,040,476
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Rent	-	-	-	-	-	3,402
Other	-	-	53,573	-	113	134,553
<b>Total Revenues</b>	<u>158,943</u>	<u>1,039,675</u>	<u>5,010,135</u>	<u>4,752,547</u>	<u>475,820</u>	<u>27,701,662</u>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	303	-	-	-	-	-
Judicial	-	-	-	-	2,901,910	-
Public Safety	-	1,021,104	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	4,470,608	-	-	26,100,776
Human Services	149,557	-	-	-	-	-
Intergovernmental	-	-	-	4,064,240	-	-
Debt Service:						
Principal Retirement	-	-	4,884	-	-	-
Interest and Fiscal Charges	-	-	744	-	-	-
<b>Total Expenditures</b>	<u>149,860</u>	<u>1,021,104</u>	<u>4,476,236</u>	<u>4,064,240</u>	<u>2,901,910</u>	<u>26,100,776</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>9,083</u>	<u>18,571</u>	<u>533,899</u>	<u>688,307</u>	<u>(2,426,090)</u>	<u>1,600,886</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers - In	-	-	-	-	107,738	-
Operating Transfers - Out	-	-	-	-	-	(1,849,453)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>107,738</u>	<u>(1,849,453)</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	9,083	18,571	533,899	688,307	(2,318,352)	(248,567)
<b>Fund Balances (Deficits) Beginning of Year</b>	49,844	940,361	1,221,838	-	5,872,596	14,381,682
<b>Increase (Decrease) in Reserve for Inventory</b>	-	81	852	-	-	5,800
<b>Fund Balances (Deficits) End of Year</b>	<u>\$ 58,927</u>	<u>\$ 959,013</u>	<u>\$ 1,756,589</u>	<u>\$ 688,307</u>	<u>\$ 3,554,244</u>	<u>\$ 14,138,915</u>

<u>Real Estate Tax Prepayment</u>	<u>HOME Program</u>	<u>911 System</u>	<u>Mental Health</u>	<u>Certificate of Title Administration</u>	<u>Children's Services</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>
\$ 564,567	\$ -	\$ 491,909	\$ 4,911,364	\$ -	\$ 5,261,701	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	1,206,191	1,044,960	-	6,525	47,249
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,336,201	58,795	16,103,279	-	12,249,178	208,209	2,025,583	-
-	-	-	-	-	-	-	-	-
115,129	27	-	1,000	123,335	-	-	633	-
-	-	-	-	-	-	-	-	-
-	<u>99,526</u>	-	<u>396,796</u>	<u>12</u>	<u>200,234</u>	-	<u>85,620</u>	-
<u>679,696</u>	<u>1,435,754</u>	<u>550,704</u>	<u>21,412,439</u>	<u>1,329,538</u>	<u>18,756,073</u>	<u>208,209</u>	<u>2,118,361</u>	<u>47,249</u>
1,163,240	-	-	-	-	-	319	-	-
-	-	-	-	1,561,338	-	-	-	-
-	-	425,067	-	-	-	-	-	16,160
-	1,428,573	-	-	-	-	-	2,291,774	-
-	-	-	24,251,358	-	-	-	-	-
-	-	-	-	-	19,144,612	177,724	-	-
-	-	-	-	-	-	-	-	-
-	2,834	849	-	-	-	-	-	-
-	<u>75</u>	<u>15</u>	-	-	-	-	-	-
<u>1,163,240</u>	<u>1,431,482</u>	<u>425,931</u>	<u>24,251,358</u>	<u>1,561,338</u>	<u>19,144,612</u>	<u>178,043</u>	<u>2,291,774</u>	<u>16,160</u>
<u>(483,544)</u>	<u>4,272</u>	<u>124,773</u>	<u>(2,838,919)</u>	<u>(231,800)</u>	<u>(388,539)</u>	<u>30,166</u>	<u>(173,413)</u>	<u>31,089</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(483,544)	4,272	124,773	(2,838,919)	(231,800)	(388,539)	30,166	(173,413)	31,089
533,747	103,544	247,107	6,811,314	1,001,932	6,812,517	107,860	1,962,121	73,820
-	-	<u>(453)</u>	<u>(1,516)</u>	<u>(1,168)</u>	-	-	-	-
<u>\$ 50,203</u>	<u>\$ 107,816</u>	<u>\$ 371,427</u>	<u>\$ 3,970,879</u>	<u>\$ 768,964</u>	<u>\$ 6,423,978</u>	<u>\$ 138,026</u>	<u>\$ 1,788,708</u>	<u>\$ 104,909</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

All Special Revenue Funds (continued)

For the Year Ended December 31, 2000

	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Domestic Violence	Immobilization and Impoundment	In-Home Detention
<b>Revenues:</b>						
Property and Other Local Taxes	\$ -	\$ 280,871	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	-
Charges for Services	613,965	835,918	510,683	105,255	5,000	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	52,800	-	2,558	-	-	-
Intergovernmental	-	-	-	-	700	-
Special Assessments	-	-	-	-	-	-
Interest	-	27	-	-	-	-
Rent	-	-	-	-	-	-
Other	1,538	4,761	5,636	-	-	-
<b>Total Revenues</b>	<u>668,303</u>	<u>1,121,577</u>	<u>518,877</u>	<u>105,255</u>	<u>5,700</u>	<u>-</u>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	238,269	716,638	142	-	-	-
Judicial	320,235	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	509,892	69,612	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>558,504</u>	<u>716,638</u>	<u>510,034</u>	<u>69,612</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>109,799</u>	<u>404,939</u>	<u>8,843</u>	<u>35,643</u>	<u>5,700</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers - In	-	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	109,799	404,939	8,843	35,643	5,700	-
<b>Fund Balances (Deficits) Beginning of Year</b>	833,980	346,800	93,343	7,252	34,133	428
<b>Increase (Decrease) in Reserve for Inventory</b>	<u>7</u>	<u>310</u>	<u>1,689</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits) End of Year</b>	<u>\$ 943,786</u>	<u>\$ 752,049</u>	<u>\$ 103,875</u>	<u>\$ 42,895</u>	<u>\$ 39,833</u>	<u>\$ 428</u>

Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business	Public Assistance	Real Estate Assessment	Other Public Safety	Other	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,913,394
1,076,275	-	-	-	-	-	-	1,551,982
70,381	175,116	9,162	-	2,393,155	13,620	241,425	7,398,854
1,205	-	-	-	-	-	-	1,205
145,497	-	-	-	-	82,865	-	283,720
9,434,835	-	-	35,522,175	-	1,635,146	343,956	99,866,260
2,150	-	-	-	-	-	-	2,150
198,065	-	-	-	-	10,087	-	448,303
-	-	-	-	-	-	-	3,402
<u>18,356</u>	<u>2,465</u>	<u>-</u>	<u>-</u>	<u>11,823</u>	<u>375</u>	<u>-</u>	<u>1,015,381</u>
<u>10,946,764</u>	<u>177,581</u>	<u>9,162</u>	<u>35,522,175</u>	<u>2,404,978</u>	<u>1,742,093</u>	<u>585,381</u>	<u>139,484,651</u>
-	-	-	-	2,642,367	-	-	4,761,278
-	-	5,817	-	-	-	496,873	5,286,173
-	164,289	-	-	-	1,926,259	-	3,552,879
11,812,971	-	-	-	-	-	93,813	15,627,131
-	-	-	140,336	-	-	5,878	55,548,460
-	-	-	37,194,831	-	-	-	56,666,724
-	-	-	-	-	-	-	4,064,240
-	-	-	-	-	-	-	8,567
-	-	-	-	-	-	-	834
<u>11,812,971</u>	<u>164,289</u>	<u>5,817</u>	<u>37,335,167</u>	<u>2,642,367</u>	<u>1,926,259</u>	<u>596,564</u>	<u>145,516,286</u>
<u>(866,207)</u>	<u>13,292</u>	<u>3,345</u>	<u>(1,812,992)</u>	<u>(237,389)</u>	<u>(184,166)</u>	<u>(11,183)</u>	<u>(6,031,635)</u>
600,000	-	-	-	-	232,000	-	939,738
-	-	-	-	-	-	-	(1,849,453)
<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>232,000</u>	<u>-</u>	<u>(909,715)</u>
(266,207)	13,292	3,345	(1,812,992)	(237,389)	47,834	(11,183)	(6,941,350)
3,149,450	52,161	5,512	(720,748)	861,453	572,970	301,833	45,658,850
<u>65,914</u>	<u>7,099</u>	<u>-</u>	<u>-</u>	<u>(2,782)</u>	<u>5,199</u>	<u>(194)</u>	<u>80,838</u>
<u>\$ 2,949,157</u>	<u>\$ 72,552</u>	<u>\$ 8,857</u>	<u>\$ (2,533,740)</u>	<u>\$ 621,282</u>	<u>\$ 626,003</u>	<u>\$ 290,456</u>	<u>\$ 38,798,338</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Victim Assistance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 158,943	\$ 158,943	\$ -
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	200,477	151,578	48,899
Capital Outlay	2,994	2,872	122
Other	1,765	-	1,765
<b>Total Expenditures</b>	<u>205,236</u>	<u>154,450</u>	<u>50,786</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(46,293)	4,493	50,786
<b>Fund Balance Beginning of Year</b>	41,154	41,154	-
<b>Prior Year Encumbrances Appropriated</b>	13,196	13,196	-
<b>Fund Balance End of Year</b>	<u>\$ 8,057</u>	<u>\$ 58,843</u>	<u>\$ 50,786</u>

### Youth Services

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 2,294,287	\$ 1,042,164	\$ (1,252,123)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	659,128	460,041	199,087
Materials and Supplies	11,964	5,086	6,878
Contractual Services	1,852,355	873,754	978,601
Other	120,858	22,535	98,323
<b>Total Expenditures</b>	<u>2,644,305</u>	<u>1,361,416</u>	<u>1,282,889</u>
<b>Excess of Revenues Under Expenditures</b>	(350,018)	(319,252)	30,766
<b>Other Financing Sources (Uses):</b>			
Advances In	-	60,000	60,000
Advances Out	(60,000)	(60,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(60,000)</u>	<u>-</u>	<u>60,000</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	(410,018)	(319,252)	90,766
<b>Fund Balance Beginning of Year</b>	837,049	837,049	-
<b>Prior Year Encumbrances Appropriated</b>	181,698	181,698	-
<b>Fund Balance End of Year</b>	<u>\$ 608,729</u>	<u>\$ 699,495</u>	<u>\$ 90,766</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Alcohol and Drug Board

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 5,511,384	\$ 4,285,284	\$ (1,226,100)
Other	<u>161,351</u>	<u>53,573</u>	<u>(107,778)</u>
<b>Total Revenues</b>	<u>5,672,735</u>	<u>4,338,857</u>	<u>(1,333,878)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	414,803	382,683	32,120
Materials and Supplies	79,698	70,541	9,157
Contractual Services	5,878,736	5,559,610	319,126
Capital Outlay	11,792	11,556	236
Other	<u>129,679</u>	<u>23,592</u>	<u>106,087</u>
<b>Total Expenditures</b>	<u>6,514,708</u>	<u>6,047,982</u>	<u>466,726</u>
<b>Excess of Revenues Under Expenditures</b>	(841,973)	(1,709,125)	(867,152)
<b>Fund Balance Beginning of Year</b>	669,075	669,075	-
<b>Prior Year Encumbrances Appropriated</b>	<u>588,645</u>	<u>588,645</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ 415,747</u>	<u>\$ (451,405)</u>	<u>\$ (867,152)</u>

### Stark Regional Community Corrections Center

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 5,125,187	\$ 4,064,240	\$ (1,060,947)
<b>Expenditures:</b>			
Intergovernmental	<u>5,125,187</u>	<u>5,125,187</u>	<u>-</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	-	(1,060,947)	(1,060,947)
<b>Fund Balance Beginning of Year</b>	(2,212,417)	(2,212,417)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,212,417</u>	<u>2,212,417</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ -</u>	<u>\$ (1,060,947)</u>	<u>\$ (1,060,947)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax  
 For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Sales Tax	\$ 50,000	\$ 557,537	\$ 507,537
Other	<u>-</u>	<u>113</u>	<u>113</u>
<b>Total Revenues</b>	<u>50,000</u>	<u>557,650</u>	<u>507,650</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	315,387	302,298	13,089
Materials and Supplies	9,835	9,784	51
Contractual Services	881,823	759,278	122,545
Capital Outlay	4,693,272	3,039,984	1,653,288
Other	<u>297,162</u>	<u>76,110</u>	<u>221,052</u>
<b>Total Expenditures</b>	<u>6,197,479</u>	<u>4,187,454</u>	<u>2,010,025</u>
<b>Excess of Revenues Under Expenditures</b>	(6,147,479)	(3,629,804)	2,517,675
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>-</u>	<u>107,738</u>	<u>107,738</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	(6,147,479)	(3,522,066)	2,625,413
<b>Fund Balance Beginning of Year</b>	3,620,097	3,620,097	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,529,422</u>	<u>2,529,422</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 2,040</u>	<u>\$ 2,627,453</u>	<u>\$ 2,625,413</u>



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 17,261,371	\$ 17,402,982	\$ 141,611
Charges for Services	134,700	119,656	(15,044)
Intergovernmental	10,003,805	10,352,799	348,994
Rent	-	5,169	5,169
Other	<u>480,189</u>	<u>94,082</u>	<u>(386,107)</u>
<b>Total Revenues</b>	<u>27,880,065</u>	<u>27,974,688</u>	<u>94,623</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	23,529,944	22,869,108	660,836
Materials and Supplies	1,441,019	1,396,572	44,447
Contractual Services	4,160,884	2,921,221	1,239,663
Capital Outlay	37,825	33,338	4,487
Other	<u>441,281</u>	<u>248,084</u>	<u>193,197</u>
<b>Total Expenditures</b>	<u>29,610,953</u>	<u>27,468,323</u>	<u>2,142,630</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,730,888)	506,365	2,237,253
<b>Other Financing Uses:</b>			
Operating Transfers Out	<u>(1,849,453)</u>	<u>(1,849,453)</u>	-
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	(3,580,341)	(1,343,088)	2,237,253
<b>Fund Balance Beginning of Year</b>	14,374,782	14,374,782	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,353,587</u>	<u>1,353,587</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 12,148,028</u>	<u>\$ 14,385,281</u>	<u>\$ 2,237,253</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Real Estate Tax Prepayment

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 600,000	\$ 564,567	\$ (35,433)
Interest	900,000	146,944	(753,056)
<b>Total Revenues</b>	<b>1,500,000</b>	<b>711,511</b>	<b>(788,489)</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive:			
Personal Services	41,500	-	41,500
Materials and Supplies	7,000	-	7,000
Contractual Services	10,000	6,000	4,000
Capital Outlay	6,500	-	6,500
Other	1,872,648	1,157,245	715,403
<b>Total Expenditures</b>	<b>1,937,648</b>	<b>1,163,245</b>	<b>774,403</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(437,648)</b>	<b>(451,734)</b>	<b>(14,086)</b>
<b>Fund Balance Beginning of Year</b>	<b>165,999</b>	<b>165,999</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>331,045</b>	<b>331,045</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 59,396</b>	<b>\$ 45,310</b>	<b>\$ (14,086)</b>

### HOME Program

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 3,369,975	\$ 1,336,201	\$ (2,033,774)
Other	101,150	99,526	(1,624)
<b>Total Revenues</b>	<b>3,471,125</b>	<b>1,435,727</b>	<b>(2,035,398)</b>
<b>Expenditures:</b>			
Current:			
Public Works:			
Materials and Supplies	10,000	565	9,435
Contractual Services	2,055,220	1,543,152	512,068
Capital Outlay	840,692	690,692	150,000
Other	729,398	311,945	417,453
<b>Total Expenditures</b>	<b>3,635,310</b>	<b>2,546,354</b>	<b>1,088,956</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(164,185)</b>	<b>(1,110,627)</b>	<b>(946,442)</b>
<b>Fund Deficit Beginning of Year</b>	<b>(904,166)</b>	<b>(904,166)</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,168,454</b>	<b>1,168,454</b>	<b>-</b>
<b>Fund Deficit End of Year</b>	<b>\$ 100,103</b>	<b>\$ (846,339)</b>	<b>\$ (946,442)</b>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### 911 System

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 553,500	\$ 491,909	\$ (61,591)
Intergovernmental	-	58,795	58,795
<b>Total Revenues</b>	<u>553,500</u>	<u>550,704</u>	<u>(2,796)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	446,608	417,176	29,432
Materials and Supplies	3,468	2,598	870
Contractual Services	51,869	38,323	13,546
Capital Outlay	40,350	1,463	38,887
Other	<u>35,700</u>	-	<u>35,700</u>
<b>Total Expenditures</b>	<u>577,995</u>	<u>459,560</u>	<u>118,435</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(24,495)	91,144	115,639
<b>Fund Balance Beginning of Year</b>	261,352	261,352	-
<b>Prior Year Encumbrances Appropriated</b>	<u>14,633</u>	<u>14,633</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 251,490</u>	<u>\$ 367,129</u>	<u>\$ 115,639</u>

### Mental Health

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 5,580,858	\$ 4,911,364	\$ (669,494)
Charges for Services	6,524,405	-	(6,524,405)
Intergovernmental	16,495,296	16,244,924	(250,372)
Interest	500	987	487
Other	<u>447,050</u>	<u>361,828</u>	<u>(85,222)</u>
<b>Total Revenues</b>	<u>29,048,109</u>	<u>21,519,103</u>	<u>(7,529,006)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	1,160,525	1,063,181	97,344
Materials and Supplies	51,413	46,792	4,621
Contractual Services	29,064,501	23,357,656	5,706,845
Capital Outlay	77,123	56,009	21,114
Other	<u>42,383</u>	<u>34,105</u>	<u>8,278</u>
<b>Total Expenditures</b>	<u>30,395,945</u>	<u>24,557,743</u>	<u>5,838,202</u>
<b>Excess of Revenues Under Expenditures</b>	(1,347,836)	(3,038,640)	(1,690,804)
<b>Fund Balance Beginning of Year</b>	4,433,582	4,433,582	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,131,993</u>	<u>1,131,993</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 4,217,739</u>	<u>\$ 2,526,935</u>	<u>\$ (1,690,804)</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration  
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 1,200,000	\$ 1,325,456	\$ 125,456
Intergovernmental	-	1,239	1,239
Interest	-	118,070	118,070
Other	-	<u>12</u>	<u>12</u>
<b>Total Revenues</b>	<u>1,200,000</u>	<u>1,444,777</u>	<u>244,777</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	1,064,547	1,001,233	63,314
Materials and Supplies	59,729	59,549	180
Contractual Services	113,841	105,302	8,539
Capital Outlay	20,000	-	20,000
Other	<u>536,616</u>	<u>500,631</u>	<u>35,985</u>
<b>Total Expenditures</b>	<u>1,794,733</u>	<u>1,666,715</u>	<u>128,018</u>
<b>Excess of Revenues Under Expenditures</b>	(594,733)	(221,938)	372,795
<b>Fund Balance Beginning of Year</b>	830,629	830,629	-
<b>Prior Year Encumbrances Appropriated</b>	<u>35,616</u>	<u>35,616</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 271,512</u>	<u>\$ 644,307</u>	<u>\$ 372,795</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 5,888,909	\$ 5,261,701	\$ (627,208)
Charges for Services	825,000	1,044,960	219,960
Intergovernmental	10,230,000	11,910,391	1,680,391
Other	<u>456,000</u>	<u>200,234</u>	<u>(255,766)</u>
<b>Total Revenues</b>	<u>17,399,909</u>	<u>18,417,286</u>	<u>1,017,377</u>
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	3,964,769	3,839,016	125,753
Materials and Supplies	34,875	24,800	10,075
Contractual Services	13,566,421	13,150,915	415,506
Capital Outlay	85,000	78,423	6,577
Other	<u>7,624,630</u>	<u>4,199,550</u>	<u>3,425,080</u>
Total Human Services	<u>25,275,695</u>	<u>21,292,704</u>	<u>3,982,991</u>
Debt Service:			
Principal Retirement	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Total Expenditures</b>	<u>25,300,695</u>	<u>21,292,704</u>	<u>4,007,991</u>
<b>Excess of Revenues Under Expenditures</b>	(7,900,786)	(2,875,418)	5,025,368
<b>Fund Balance Beginning of Year</b>	5,251,189	5,251,189	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,649,597</u>	<u>2,649,597</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 5,025,368</u>	<u>\$ 5,025,368</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

	<b>Child Assault Prosecution</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 308,130	\$ 308,130	\$ -
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	232,814	227,008	5,806
Materials and Supplies	72	72	-
Other	<u>114,573</u>	<u>9,772</u>	<u>104,801</u>
<b>Total Expenditures</b>	<u>347,459</u>	<u>236,852</u>	<u>110,607</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(39,329)	71,278	110,607
<b>Fund Balance Beginning of Year</b>	16,180	16,180	-
<b>Prior Year Encumbrances Appropriated</b>	<u>23,149</u>	<u>23,149</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 110,607</u>	<u>\$ 110,607</u>

	<b>Community Development</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 6,525	\$ 6,525
Intergovernmental	4,222,571	2,025,583	(2,196,988)
Other	<u>319,074</u>	<u>85,620</u>	<u>(233,454)</u>
<b>Total Revenues</b>	<u>4,541,645</u>	<u>2,117,728</u>	<u>(2,423,917)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
Materials and Supplies	11,297	3,864	7,433
Contractual Services	2,833,963	1,596,464	1,237,499
Capital Outlay	426,871	421,607	5,264
Other	<u>1,444,085</u>	<u>924,299</u>	<u>519,786</u>
<b>Total Expenditures</b>	<u>4,716,216</u>	<u>2,946,234</u>	<u>1,769,982</u>
<b>Excess of Revenues Under Expenditures</b>	(174,571)	(828,506)	(653,935)
<b>Fund Balance Beginning of Year</b>	(449,581)	(449,581)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>922,239</u>	<u>922,239</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ 298,087</u>	<u>\$ (355,848)</u>	<u>\$ (653,935)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Coroner Laboratory

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 20,000	\$ 47,339	\$ 27,339
<b>Expenditures:</b>			
Current:			
Public Safety:			
Materials and Supplies	1,000	592	408
Contractual Services	19,000	18,000	1,000
<b>Total Expenditures</b>	<u>20,000</u>	<u>18,592</u>	<u>1,408</u>
<b>Excess of Revenues Over Expenditures</b>	-	28,747	28,747
<b>Fund Balance Beginning of Year</b>	<u>68,530</u>	<u>68,530</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 68,530</u>	<u>\$ 97,277</u>	<u>\$ 28,747</u>

### Computer Technology

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 589,000	\$ 624,992	\$ 35,992
Fines and Forfeitures	29,033	45,836	16,803
Other	-	1,538	1,538
<b>Total Revenues</b>	<u>618,033</u>	<u>672,366</u>	<u>54,333</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	125,330	60,548	64,782
Materials and Supplies	8,269	7,759	510
Contractual Services	209,113	88,539	120,574
Capital Outlay	218,000	191,062	26,938
<b>Total General Government - Legislative and Executive</b>	<u>560,712</u>	<u>347,908</u>	<u>212,804</u>
General Government - Judicial			
Personal Services	237,989	208,686	29,303
Materials and Supplies	60,433	48,396	12,037
Contractual Services	64,592	26,989	37,603
Capital Outlay	168,774	112,975	55,799
Other	3,000	913	2,087
<b>Total General Government - Judicial</b>	<u>534,788</u>	<u>397,959</u>	<u>136,829</u>
<b>Total Expenditures</b>	<u>1,095,500</u>	<u>745,867</u>	<u>349,633</u>
<b>Excess of Revenues Under Expenditures</b>	(477,467)	(73,501)	403,966
<b>Fund Balance Beginning of Year</b>	765,328	765,328	-
<b>Prior Year Encumbrances Appropriated</b>	<u>64,970</u>	<u>64,970</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 352,831</u>	<u>\$ 756,797</u>	<u>\$ 403,966</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Delinquent Tax Assessment and Collection

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property Taxes	\$ -	\$ 280,871	\$ 280,871
Charges for Services	<u>3,473,516</u>	<u>835,918</u>	<u>(2,637,598)</u>
<b>Total Revenues</b>	<u>3,473,516</u>	<u>1,116,789</u>	<u>(2,356,727)</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive:			
Personal Services	459,566	317,061	142,505
Materials and Supplies	34,318	29,120	5,198
Contractual Services	185,721	64,926	120,795
Capital Outlay	112,283	111,609	674
Other	<u>2,772,967</u>	<u>2,720,891</u>	<u>52,076</u>
<b>Total Expenditures</b>	<u>3,564,855</u>	<u>3,243,607</u>	<u>321,248</u>
<b>Excess of Revenues Under Expenditures</b>	(91,339)	(2,126,818)	(2,035,479)
<b>Fund Balance Beginning of Year</b>	287,686	287,686	-
<b>Prior Year Encumbrances Appropriated</b>	<u>75,629</u>	<u>75,629</u>	-
<b>Fund Deficit End of Year</b>	<u>\$ 271,976</u>	<u>\$ (1,763,503)</u>	<u>\$ (2,035,479)</u>

### Dog and Kennel

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 506,000	\$ 510,683	\$ 4,683
Fines and Forfeitures	3,000	2,558	(442)
Other	<u>25,000</u>	<u>5,636</u>	<u>(19,364)</u>
<b>Total Revenues</b>	<u>534,000</u>	<u>518,877</u>	<u>(15,123)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	489,824	448,119	41,705
Materials and Supplies	47,675	39,907	7,768
Contractual Services	67,252	61,927	5,325
Capital Outlay	30,236	-	30,236
Other	<u>22,952</u>	<u>12,627</u>	<u>10,325</u>
<b>Total Expenditures</b>	<u>657,939</u>	<u>562,580</u>	<u>95,359</u>
<b>Excess of Revenues Under Expenditures</b>	(123,939)	(43,703)	80,236
<b>Fund Balance Beginning of Year</b>	74,796	74,796	-
<b>Unexpended Prior Year Encumbrances</b>	<u>49,143</u>	<u>49,143</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 80,236</u>	<u>\$ 80,236</u>



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Domestic Violence

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 179,652	\$ 106,946	\$ (72,706)
<b>Expenditures:</b>			
Current:			
Health:			
Contractual Services	234,923	214,923	20,000
<b>Excess of Revenues Under Expenditures</b>	(55,271)	(107,977)	(52,706)
<b>Fund Deficit Beginning of Year</b>	(39,652)	(39,652)	-
<b>Prior Year Encumbrances Appropriated</b>	94,923	94,923	-
<b>Fund Deficit End of Year</b>	<u>\$ -</u>	<u>\$ (52,706)</u>	<u>\$ (52,706)</u>

### Immobilization and Impoundment

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 5,000	\$ 5,000
<b>Expenditures:</b>			
Current:			
Public Safety:			
Other	34,133	-	34,133
<b>Excess of Revenues Over (Under) Expenditures</b>	(34,133)	5,000	39,133
<b>Fund Balance Beginning of Year</b>	34,133	34,133	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 39,133</u>	<u>\$ 39,133</u>

### In - Home Detention

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over (Under) Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	428	428	-
<b>Fund Balance End of Year</b>	<u>\$ 428</u>	<u>\$ 428</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Motor Vehicle and Gas Tax

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Sales Tax	\$ 1,100,000	\$ 1,076,275	\$ (23,725)
Charges for Services	75,000	101,099	26,099
Licenses and Permits	500	1,205	705
Fines and Forfeitures	136,000	141,918	5,918
Intergovernmental	10,000,000	9,419,583	(580,417)
Special Assessments	-	2,150	2,150
Interest	160,000	208,923	48,923
Other	20,000	17,806	(2,194)
<b>Total Revenues</b>	<b>11,491,500</b>	<b>10,968,959</b>	<b>(522,541)</b>
<b>Expenditures:</b>			
Current:			
Public Works:			
Personal Services	5,890,087	5,859,471	30,616
Materials and Supplies	2,219,731	2,112,201	107,530
Contractual Services	2,307,717	2,278,478	29,239
Capital Outlay	4,654,780	4,571,834	82,946
Other	52,143	33,403	18,740
<b>Total Expenditures</b>	<b>15,124,458</b>	<b>14,855,387</b>	<b>269,071</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(3,632,958)</b>	<b>(3,886,428)</b>	<b>(253,470)</b>
<b>Fund Balance Beginning of Year</b>	<b>526,793</b>	<b>526,793</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,276,402</b>	<b>3,276,402</b>	<b>-</b>
<b>Fund Deficit End of Year</b>	<b>\$ 170,237</b>	<b>\$ (83,233)</b>	<b>\$ (253,470)</b>

### Jail Commissary

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 175,000	\$ 175,116	\$ 116
Other	-	2,465	2,465
<b>Total Revenues</b>	<b>175,000</b>	<b>177,581</b>	<b>2,581</b>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Materials and Supplies	218,133	216,153	1,980
Other	5,469	1,663	3,806
<b>Total Expenditures</b>	<b>223,602</b>	<b>217,816</b>	<b>5,786</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(48,602)</b>	<b>(40,235)</b>	<b>8,367</b>
<b>Fund Balance Beginning of Year</b>	<b>29,153</b>	<b>29,153</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>19,449</b>	<b>19,449</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 8,367</b>	<b>\$ 8,367</b>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Probate Court Conduct Business

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 6,000	\$ 9,291	\$ 3,291
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Materials and Supplies	3,632	3,594	38
Contractual Services	1,805	1,757	48
Other	1,740	1,730	10
<b>Total Expenditures</b>	<u>7,177</u>	<u>7,081</u>	<u>96</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,177)	2,210	3,387
<b>Fund Balance Beginning of Year</b>	4,696	4,696	-
<b>Prior Year Encumbrances Appropriated</b>	1,177	1,177	-
<b>Fund Balance End of Year</b>	<u>\$ 4,696</u>	<u>\$ 8,083</u>	<u>\$ 3,387</u>

### Public Assistance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 41,875,401	\$ 35,522,175	\$ (6,353,226)
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	17,710,580	17,137,465	573,115
Materials and Supplies	584,880	560,786	24,094
Contractual Services	22,778,229	22,358,955	419,274
Capital Outlay	775,440	774,618	822
Other	1,382,293	1,334,218	48,075
<b>Total Expenditures</b>	<u>43,231,422</u>	<u>42,166,042</u>	<u>1,065,380</u>
<b>Excess of Revenues Under Expenditures</b>	(1,356,021)	(6,643,867)	(5,287,846)
<b>Fund Deficit Beginning of Year</b>	(1,895,560)	(1,895,560)	-
<b>Prior Year Encumbrances Appropriated</b>	3,251,582	3,251,582	-
<b>Fund Deficit End of Year</b>	<u>\$ 1</u>	<u>\$ (5,287,845)</u>	<u>\$ (5,287,846)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Real Estate Assessment

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 2,400,000	\$ 2,393,155	\$ (6,845)
Other	1,000	11,823	10,823
<b>Total Revenues</b>	<b>2,401,000</b>	<b>2,404,978</b>	<b>3,978</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive:			
Personal Services	2,040,123	1,874,981	165,142
Materials and Supplies	84,607	61,901	22,706
Contractual Services	674,485	661,418	13,067
Capital Outlay	359,899	227,739	132,160
Other	210,695	162,715	47,980
<b>Total Expenditures</b>	<b>3,369,809</b>	<b>2,988,754</b>	<b>381,055</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(968,809)</b>	<b>(583,776)</b>	<b>385,033</b>
<b>Fund Balance Beginning of Year</b>	<b>795,228</b>	<b>795,228</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>199,857</b>	<b>199,857</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 26,276</b>	<b>\$ 411,309</b>	<b>\$ 385,033</b>

### Sheriff's Litter Patrol

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 328,567	\$ 306,831	\$ (21,736)
Other	-	375	375
<b>Total Revenues</b>	<b>328,567</b>	<b>307,206</b>	<b>(21,361)</b>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	253,551	248,833	4,718
Materials and Supplies	27,175	4,583	22,592
Capital Outlay	81,517	34,565	46,952
<b>Total Expenditures</b>	<b>362,243</b>	<b>287,981</b>	<b>74,262</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(33,676)</b>	<b>19,225</b>	<b>52,901</b>
<b>Fund Balance Beginning of Year</b>	<b>21,451</b>	<b>21,451</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>12,225</b>	<b>12,225</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 52,901</b>	<b>\$ 52,901</b>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Adult Probation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 4,000	\$ 5,060	\$ 1,060
Intergovernmental	<u>414,155</u>	<u>414,155</u>	<u>-</u>
<b>Total Revenues</b>	<u>418,155</u>	<u>419,215</u>	<u>1,060</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	352,831	329,445	23,386
Materials and Supplies	21,772	18,675	3,097
Contractual Services	83,197	74,418	8,779
Capital Outlay	-	-	-
Other	<u>31,666</u>	<u>2,811</u>	<u>28,855</u>
<b>Total Expenditures</b>	<u>489,466</u>	<u>425,349</u>	<u>64,117</u>
<b>Excess of Revenues Under Expenditures</b>	(71,311)	(6,134)	65,177
<b>Fund Balance Beginning of Year</b>	64,857	64,857	-
<b>Prior Year Encumbrances Appropriated</b>	<u>22,170</u>	<u>22,170</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 15,716</u>	<u>\$ 80,893</u>	<u>\$ 65,177</u>

### Misdemeanant Community Sanctions

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$ 147,856</u>	<u>\$ 73,928</u>	<u>\$ (73,928)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Contractual Services	<u>147,856</u>	<u>147,856</u>	<u>-</u>
<b>Excess of Revenues Under Expenditures</b>	-	(73,928)	(73,928)
<b>Fund Deficit Beginning of Year</b>	(36,507)	(36,507)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>36,507</u>	<u>36,507</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ -</u>	<u>\$ (73,928)</u>	<u>\$ (73,928)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Day Reporting

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 164,724	\$ 164,724	\$ -
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	359,257	318,332	40,925
Materials and Supplies	43,922	29,830	14,092
Contractual Services	52,580	44,714	7,866
Capital Outlay	444	338	106
Other	2,666	630	2,036
<b>Total Expenditures</b>	<u>458,869</u>	<u>393,844</u>	<u>65,025</u>
<b>Excess of Revenues Under Expenditures</b>	(294,145)	(229,120)	65,025
<b>Other Financing Sources:</b>			
Operating Transfers In	269,520	232,000	(37,520)
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	(24,625)	2,880	27,505
<b>Fund Balance Beginning of Year</b>	53,559	53,559	-
<b>Prior Year Encumbrances Appropriated</b>	<u>15,639</u>	<u>15,639</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 44,573</u>	<u>\$ 72,078</u>	<u>\$ 27,505</u>

### Bureau of Justice Assistance Block Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 451,726	\$ 396,714	\$ (55,012)
Interest	5,346	10,190	4,844
<b>Total Revenues</b>	<u>457,072</u>	<u>406,904</u>	<u>(50,168)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	285,059	230,046	55,013
Materials and Supplies	30,309	29,400	909
Capital Outlay	277,823	206,516	71,307
Other	1,500	1,500	-
<b>Total Expenditures</b>	<u>594,691</u>	<u>467,462</u>	<u>127,229</u>
<b>Excess of Revenues Under Expenditures</b>	(137,619)	(60,558)	77,061
<b>Fund Balance Beginning of Year</b>	68,619	68,619	-
<b>Prior Year Encumbrances Appropriated</b>	<u>69,000</u>	<u>69,000</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 77,061</u>	<u>\$ 77,061</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

	<b>Disaster Services - HAZMAT</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 16,000	\$ 7,780	\$ (8,220)
Intergovernmental	<u>35,000</u>	<u>30,000</u>	<u>(5,000)</u>
<b>Total Revenues</b>	<u>51,000</u>	<u>37,780</u>	<u>(13,220)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Materials and Supplies	22,719	21,487	1,232
Contractual Services	21,148	19,125	2,023
Capital Outlay	51,800	13,113	38,687
Other	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Total Expenditures</b>	<u>96,667</u>	<u>53,725</u>	<u>42,942</u>
<b>Excess of Revenues Under Expenditures</b>	(45,667)	(15,945)	29,722
<b>Fund Balance Beginning of Year</b>	60,557	60,557	-
<b>Prior Year Encumbrances Appropriated</b>	<u>5,667</u>	<u>5,667</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 20,557</u>	<u>\$ 50,279</u>	<u>\$ 29,722</u>

	<b>House Arrest</b>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 72,315	\$ 73,013	\$ 698
<b>Expenditures:</b>			
Current:			
Public Safety:			
Contractual Services	<u>90,304</u>	<u>81,699</u>	<u>8,605</u>
<b>Excess of Revenues Under Expenditures</b>	(17,989)	(8,686)	9,303
<b>Fund Balance Beginning of Year</b>	80,671	80,671	-
<b>Prior Year Encumbrances Appropriated</b>	<u>20,491</u>	<u>20,491</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 83,173</u>	<u>\$ 92,476</u>	<u>\$ 9,303</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Prosecutor's Career Drug Unit

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 61,057	\$ 61,057	\$ -
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	80,108	74,084	6,024
Contractual Services	3,580	1,790	1,790
<b>Total Expenditures</b>	<u>83,688</u>	<u>75,874</u>	<u>7,814</u>
<b>Excess of Revenues Under Expenditures</b>	(22,631)	(14,817)	7,814
<b>Fund Balance Beginning of Year</b>	<u>22,631</u>	<u>22,631</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 7,814</u>	<u>\$ 7,814</u>

### Prosecutor's Crimewatch

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	6,646	6,646	-
<b>Excess of Revenues Under Expenditures</b>	(6,646)	(6,646)	-
<b>Fund Balance Beginning of Year</b>	<u>6,650</u>	<u>6,650</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Enforcement and Education

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$ -	\$ 6,998	\$ 6,998
<b>Expenditures:</b>			
Current:			
Public Safety:			
Contractual Services	4,109	4,109	-
Other	6,723	-	6,723
<b>Total Expenditures</b>	<u>10,832</u>	<u>4,109</u>	<u>6,723</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(10,832)	2,889	13,721
<b>Fund Balance Beginning of Year</b>	6,723	6,723	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,109</u>	<u>4,109</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 13,721</u>	<u>\$ 13,721</u>

### Violence Prevention

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 167,502	\$ 156,126	\$ (11,376)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	162,759	137,888	24,871
Materials and Supplies	1,417	1,017	400
Contractual Services	13,851	4,748	9,103
Other	3,383	1,530	1,853
<b>Total Expenditures</b>	<u>181,410</u>	<u>145,183</u>	<u>36,227</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(13,908)	10,943	24,851
<b>Fund Balance Beginning of Year</b>	19,853	19,853	-
<b>Prior Year Encumbrances Appropriated</b>	<u>886</u>	<u>886</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 6,831</u>	<u>\$ 31,682</u>	<u>\$ 24,851</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Indigent Drivers

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 725	\$ 725
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	725	725
<b>Fund Balance Beginning of Year</b>	2,825	2,825	-
<b>Fund Balance End of Year</b>	<u>\$ 2,825</u>	<u>\$ 3,550</u>	<u>\$ 725</u>

### Supportive Housing Program

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	4	4	-
<b>Fund Balance End of Year</b>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>

### Recycle Ohio Litter Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 75,733	\$ 74,699	\$ (1,034)
<b>Expenditures:</b>			
Current:			
Public Works:			
Other	123,497	123,497	-
<b>Excess of Revenues Under Expenditures</b>	(47,764)	(48,798)	(1,034)
<b>Fund Deficit Beginning of Year</b>	(16,110)	(16,110)	-
<b>Prior Year Encumbrances Appropriated</b>	47,764	47,764	-
<b>Fund Deficit End of Year</b>	<u>\$ (16,110)</u>	<u>\$ (17,144)</u>	<u>\$ (1,034)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Domestic Violence Program Legal Advocate

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 5,878	\$ 5,878	\$ -
<b>Expenditures:</b>			
Current:			
Health:			
Contractual Services	5,878	5,878	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Deficit Beginning of Year</b>	(5,878)	(5,878)	-
<b>Prior Year Encumbrances Appropriated</b>	5,878	5,878	-
<b>Fund Balance End of Year</b>	\$ -	\$ -	\$ -

### Childrens' Trust State Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	3,838	3,838	-
<b>Fund Balance End of Year</b>	\$ 3,838	\$ 3,838	\$ -

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Computer Justice Information System

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 75,000	\$ 75,000	\$ -
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Materials and Supplies	31,494	31,494	-
Contractual Services	77,099	77,099	-
Capital Outlay	27,187	27,187	-
Other	4,419	3,359	1,060
<b>Total Expenditures</b>	<u>140,199</u>	<u>139,139</u>	<u>1,060</u>
<b>Excess of Revenues Under Expenditures</b>	(65,199)	(64,139)	1,060
<b>Fund Balance Beginning of Year</b>	3,814	3,814	-
<b>Prior Year Encumbrances Appropriated</b>	<u>61,484</u>	<u>61,484</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 99</u>	<u>\$ 1,159</u>	<u>\$ 1,060</u>

### Drug Court Planning Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 9,000	\$ 12,184	\$ 3,184
Intergovernmental	197,937	194,192	3,745
<b>Total Revenues</b>	<u>206,937</u>	<u>206,376</u>	<u>(561)</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	169,189	165,380	3,809
Materials and Supplies	22,582	21,877	705
Contractual Services	54,171	52,567	1,604
Other	1,991	181	1,810
<b>Total Expenditures</b>	<u>247,933</u>	<u>240,005</u>	<u>7,928</u>
<b>Excess of Revenues Under Expenditures</b>	(40,996)	(33,629)	7,367
<b>Other Financing Sources (Uses):</b>			
Advances In	-	2,500	2,500
Advances Out	(2,500)	(2,500)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(2,500)</u>	<u>-</u>	<u>2,500</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	(43,496)	(33,629)	9,867
<b>Fund Balance Beginning of Year</b>	44,047	44,047	-
<b>Prior Year Encumbrances Appropriated</b>	<u>11,287</u>	<u>11,287</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 11,838</u>	<u>\$ 21,705</u>	<u>\$ 9,867</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Indigent Guardianship

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 50,000	\$ 56,173	\$ 6,173
Intergovernmental	-	65	65
<b>Total Revenues</b>	<u>50,000</u>	<u>56,238</u>	<u>6,238</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	8,687	8,068	619
Materials and Supplies	2,270	265	2,005
Contractual Services	44,999	44,909	90
Capital Outlay	1,000	-	1,000
Other	3,062	1,973	1,089
<b>Total Expenditures</b>	<u>60,018</u>	<u>55,215</u>	<u>4,803</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(10,018)	1,023	11,041
<b>Fund Balance Beginning of Year</b>	9,629	9,629	-
<b>Prior Year Encumbrances Appropriated</b>	4,818	4,818	-
<b>Fund Balance End of Year</b>	<u>\$ 4,429</u>	<u>\$ 15,470</u>	<u>\$ 11,041</u>

### Common Pleas Mediation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 192,895	\$ 166,214	\$ (26,681)
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	192,894	117,894	75,000
Contractual Services	6,000	1,400	4,600
<b>Total Expenditures</b>	<u>198,894</u>	<u>119,294</u>	<u>79,600</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(5,999)	46,920	52,919
<b>Fund Balance Beginning of Year</b>	22,606	22,606	-
<b>Fund Balance End of Year</b>	<u>\$ 16,607</u>	<u>\$ 69,526</u>	<u>\$ 52,919</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

	<b>Probate Court Security Grant</b>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$ 23,000	\$ -	\$ (23,000)
<b>Expenditures:</b>			
Current:			
Human Services:			
Materials and Supplies	10,313	8,634	1,679
Contractual Services	300	214	86
Capital Outlay	<u>35,387</u>	<u>23,720</u>	<u>11,667</u>
<b>Total Expenditures</b>	<u>46,000</u>	<u>32,568</u>	<u>13,432</u>
<b>Excess of Revenues Under Expenditures</b>	(23,000)	(32,568)	(9,568)
<b>Fund Balance Beginning of Year</b>	62,195	62,195	-
<b>Prior Year Encumbrances Appropriated</b>	<u>6,805</u>	<u>6,805</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 46,000</u>	<u>\$ 36,432</u>	<u>\$ (9,568)</u>

	<b>Belden School Grant</b>		
	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	<u>64,613</u>	<u>64,613</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 64,613</u>	<u>\$ 64,613</u>	<u>\$ -</u>

## **DEBT SERVICE FUNDS**

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The debt service funds are used to account for the accumulation of financial resources for, and the payment of, principal and interest on general long-term debt and related costs.

Special Assessment Bond Retirement - To account for the collection of special assessments from property owners for the retirement of principal, interest, and related costs on special assessment debt.

General Obligation Bond Retirement - To account for the retirement of principal, interest, and related costs of general obligation debt through transfers from the General Fund.

# STARK COUNTY, OHIO

*Combining Balance Sheet*

*All Debt Service Funds*

*December 31, 2000*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 130,111	\$ 200,940	\$ 331,051
Receivables:			
Special Assessments	<u>7,957,711</u>	<u>-</u>	<u>7,957,711</u>
<b>Total Assets</b>	<u>\$ 8,087,822</u>	<u>\$ 200,940</u>	<u>\$ 8,288,762</u>
<b>Liabilities:</b>			
Deferred Revenue	<u>\$ 7,957,711</u>	<u>\$ -</u>	<u>\$ 7,957,711</u>
<b>Fund Equity:</b>			
Fund Balance:			
Reserved for Debt Service	<u>130,111</u>	<u>200,940</u>	<u>331,051</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 8,087,822</u>	<u>\$ 200,940</u>	<u>\$ 8,288,762</u>



# STARK COUNTY, OHIO

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

*All Debt Service Funds*

*For the Year Ended December 31, 2000*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Totals
<b>Revenues:</b>			
Special Assessments	\$ 508,810	\$ -	\$ 508,810
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	255,310	-	255,310
Interest and Fiscal Charges	237,319	-	237,319
<b>Total Expenditures</b>	<u>492,629</u>	<u>-</u>	<u>492,629</u>
<b>Excess of Revenues Over Expenditures</b>	<u>16,181</u>	<u>-</u>	<u>16,181</u>
<b>Fund Balances Beginning of Year</b>	<u>113,930</u>	<u>200,940</u>	<u>314,870</u>
<b>Fund Balances End of Year</b>	<u>\$ 130,111</u>	<u>\$ 200,940</u>	<u>\$ 331,051</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Special Assessment Bond Retirement

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Special Assessments	\$ 500,000	\$ 483,500	\$ (16,500)
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	286,300	260,000	26,300
Interest and Fiscal Charges	<u>261,978</u>	<u>239,994</u>	<u>21,984</u>
<b>Total Expenditures</b>	<u>548,278</u>	<u>499,994</u>	<u>48,284</u>
<b>Excess of Revenues Under Expenditures</b>	(48,278)	(16,494)	31,784
<b>Fund Balance Beginning of Year</b>	58,252	58,252	-
<b>Prior Year Encumbrances Appropriated</b>	<u>55,678</u>	<u>55,678</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 65,652</u>	<u>\$ 97,436</u>	<u>\$ 31,784</u>

### General Obligation Bond Retirement

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Other	\$ 1,250,000	\$ -	\$ (1,250,000)
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	625,000	-	625,000
Interest and Fiscal Charges	<u>625,000</u>	<u>-</u>	<u>625,000</u>
<b>Total Expenditures</b>	<u>1,250,000</u>	<u>-</u>	<u>1,250,000</u>
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	<u>200,940</u>	<u>200,940</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 200,940</u>	<u>\$ 200,940</u>	<u>\$ -</u>

## **CAPITAL PROJECTS FUNDS**

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The Capital Projects 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 or trust funds). Following is a description of the County's capital projects funds:

Jail Capital Improvements - To account for note proceeds and other revenue for new construction and renovation to the County jail.

Mental Retardation and Developmental Disabilities Capital - To account for transfers from the MRDD Operating fund for all capital-related expenditures.

Courthouse Restoration - To account for note proceeds and grants for the restoration of the County Courthouse.

Ditch Maintenance - To account for the collection of special assessments to be expended for ditches and retention basins within the County.

Engineer's Construction - To account for Ohio Public Works Commission Issue II grants to be expended for infrastructure.

Permanent Improvement – To account for monies to be used on general County permanent improvements.

# STARK COUNTY, OHIO

Combining Balance Sheet  
 All Capital Projects Funds  
 December 31, 2000

	Mental Retardation and Developmental						
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement	Totals
<b>Assets:</b>							
Cash and Cash Equivalents	\$ 6,775	\$ 912,828	\$ 390,471	\$ 5,413	\$ -	\$ 8,928,401	\$ 10,243,888
Cash and Cash Equivalents with Fiscal Agents	<u>-</u>	<u>53,630</u>	<u>27,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,440</u>
<b>Total Assets</b>	<b><u>\$ 6,775</u></b>	<b><u>\$ 966,458</u></b>	<b><u>\$ 418,281</u></b>	<b><u>\$ 5,413</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,928,401</u></b>	<b><u>\$ 10,325,328</u></b>
<b>Liabilities:</b>							
Accounts Payable	\$ -	\$ 65,582	\$ -	\$ -	\$ -	\$ -	\$ 65,582
Contracts Payable	-	1,068	4,500	-	-	-	5,568
Retainage Payable	<u>-</u>	<u>53,630</u>	<u>27,810</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,440</u>
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>120,280</u></b>	<b><u>32,310</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>152,590</u></b>
<b>Fund Equity:</b>							
Fund Balance:							
Reserved for Encumbrances	-	189,596	374,769	-	362,206	-	926,571
Unreserved:							
Undesignated	<u>6,775</u>	<u>656,582</u>	<u>11,202</u>	<u>5,413</u>	<u>(362,206)</u>	<u>8,928,401</u>	<u>9,246,167</u>
<b>Total Fund Equity</b>	<b><u>6,775</u></b>	<b><u>846,178</u></b>	<b><u>385,971</u></b>	<b><u>5,413</u></b>	<b><u>-</u></b>	<b><u>8,928,401</u></b>	<b><u>10,172,738</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 6,775</u></b>	<b><u>\$ 966,458</u></b>	<b><u>\$ 418,281</u></b>	<b><u>\$ 5,413</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 8,928,401</u></b>	<b><u>\$ 10,325,328</u></b>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended December 31, 2000

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement	Totals
<b>Revenues:</b>							
Intergovernmental	\$ -	\$ 54,284	\$ -	\$ -	\$ 1,399,541	\$ -	\$ 1,453,825
Other	-	21,960	-	-	-	-	21,960
<b>Total Revenues</b>	<u>-</u>	<u>76,244</u>	<u>-</u>	<u>-</u>	<u>1,399,541</u>	<u>-</u>	<u>1,475,785</u>
<b>Expenditures:</b>							
Capital Outlay	-	1,638,859	97,904	-	1,399,541	-	3,136,304
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(1,562,615)</u>	<u>(97,904)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,660,519)</u>
<b>Other Financing Sources:</b>							
Operating Transfers - In	-	1,849,453	285,000	-	-	-	2,134,453
<b>Excess of Revenues and Other Financing Sources Over Expenditures</b>	<u>-</u>	<u>286,838</u>	<u>187,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,934</u>
<b>Fund Balances Beginning of Year</b>	6,775	559,340	198,875	5,413	-	-	770,403
<b>Residual Equity Transfers</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,928,401</u>	<u>8,928,401</u>
<b>Fund Balances End of Year</b>	<u>\$ 6,775</u>	<u>\$ 846,178</u>	<u>\$ 385,971</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 8,928,401</u>	<u>\$10,172,738</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Jail Capital Improvements

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	6,775	6,775	-
<b>Fund Balance End of Year</b>	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>

### Mental Retardation and Developmental Disabilities Capital

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 54,284	\$ 54,284	\$ -
Other	21,960	21,960	-
<b>Total Revenues</b>	76,244	76,244	-
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	2,711,529	2,129,745	581,784
<b>Excess of Revenues Under Expenditures</b>	(2,635,285)	(2,053,501)	581,784
<b>Other Financing Sources:</b>			
Operating Transfers In	1,849,453	1,849,453	-
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	(785,832)	(204,048)	581,784
<b>Fund Balance Beginning of Year</b>	242,450	242,450	-
<b>Prior Year Encumbrances Appropriated</b>	619,625	619,625	-
<b>Fund Balance End of Year</b>	<u>\$ 76,243</u>	<u>\$ 658,027</u>	<u>\$ 581,784</u>

# STARK COUNTY, OHIO

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

## Courthouse Restoration

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	517,485	506,283	11,202
<b>Excess of Revenues Under Expenditures</b>	(517,485)	(506,283)	11,202
<b>Other Financing Sources:</b>			
Operating Transfers In	285,000	285,000	-
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	(232,485)	(221,283)	11,202
<b>Fund Balance Beginning of Year</b>	60,695	60,695	-
<b>Prior Year Encumbrances Appropriated</b>	171,790	171,790	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 11,202</u>	<u>\$ 11,202</u>

## Ditch Maintenance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	5,413	5,413	-
<b>Fund Balance End of Year</b>	<u>\$ 5,413</u>	<u>\$ 5,413</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Engineer's Construction

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 2,612,278	\$ 1,399,541	\$ (1,212,737)
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	2,101,269	1,761,747	339,522
<b>Excess of Revenues Over (Under) Expenditures</b>	511,009	(362,206)	(873,215)
<b>Fund Deficit Beginning of Year</b>	(319,993)	(319,993)	-
<b>Prior Year Encumbrances Appropriated</b>	319,993	319,993	-
<b>Fund Deficit End of Year</b>	<u>\$ 511,009</u>	<u>\$ (362,206)</u>	<u>\$ (873,215)</u>

### Permanent Improvement Fund

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	8,928,401	-	8,928,401
<b>Excess of Revenues Under Expenditures</b>	(8,928,401)	-	8,928,401
<b>Other Financing Uses:</b>			
Proceeds from Sale of Discontinued Operations	8,928,401	8,928,401	-
<b>Excess of Revenues and Other Financing Sources Over Expenditures</b>	-	8,928,401	8,928,401
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 8,928,401</u>	<u>\$ 8,928,401</u>



## **ENTERPRISE FUNDS**

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The Enterprise 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. Following is a description of the County's enterprise funds:

Sewer - To account for sanitary sewer services provided to County individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Molly Stark Hospital - To account for the collection of property taxes and revenues earned from the services provided by the hospital to the residents of the County.

Nist Nursing Home - To account for nursing home services provided to residents of the County. The costs of providing these services are financed primarily through Medicaid, Medicare, and user charges.

# STARK COUNTY, OHIO

Combining Balance Sheet

All Enterprise Funds

December 31, 2000

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 12,672,101	\$ 745,990	\$ 4,357,929	\$ 346,393	\$ 18,122,413
Cash and Cash Equivalents in Segregated Accounts	8,194	-	-	-	8,194
Cash and Cash Equivalents with Fiscal Agents	57,977	-	-	-	57,977
Receivables:					
Accounts	1,964,420	2,291,990	-	-	4,256,410
Interfund	-	29,500	-	-	29,500
Due from Other Funds	2,727	-	-	-	2,727
Materials and Supplies Inventory	197,470	36,583	-	-	234,053
Land	284,407	-	-	-	284,407
Building and Building Improvements	122,439,839	5,583,505	2,432,066	-	130,455,410
Furniture, Fixtures, and Equipment	2,386,214	-	1,475,422	-	3,861,636
Construction in Progress	1,258,327	-	-	-	1,258,327
Accumulated Depreciation	<u>(34,977,326)</u>	<u>(722,255)</u>	<u>(3,907,488)</u>	<u>-</u>	<u>(39,607,069)</u>
<b>Total Assets</b>	<b><u>\$106,294,350</u></b>	<b><u>\$ 7,965,313</u></b>	<b><u>\$ 4,357,929</u></b>	<b><u>\$ 346,393</u></b>	<b><u>\$118,963,985</u></b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 135,323	\$ 11,113	\$ 21,555	\$ -	\$ 167,991
Contracts Payable	4,435	-	-	-	4,435
Accrued Wages	169,683	2,068	-	5,656	177,407
Compensated Absences Payable	144,793	2,193	-	3,544	150,530
Retainage Payable	57,977	-	-	-	57,977
Interfund Payable	29,500	-	-	-	29,500
Due to Other Funds:	42,088	480	-	390	42,958
Intergovernmental Payable	293,827	726	211,136	300,811	806,500
Accrued Interest Payable	145,083	-	-	-	145,083
Notes Payable	1,091,284	298,716	-	-	1,390,000
OPWC Loan Payable	46,826	-	-	-	46,826
OWDA Loan Payable	355,103	-	-	-	355,103
General Obligation Bonds Payable	<u>679,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>679,000</u>
<b>Total Current Liabilities</b>	<b><u>3,194,922</u></b>	<b><u>315,296</u></b>	<b><u>232,691</u></b>	<b><u>310,401</u></b>	<b><u>4,053,310</u></b>
<b>Long-term Liabilities:</b>					
OPWC Loans Payable (Net of Current Portion)	968,315	-	-	-	968,315
OWDA Loans Payable (Net of Current Portion)	14,129,817	-	-	-	14,129,817
General Obligation Bonds Payable (Net of Current Portion)	<u>17,493,000</u>	<u>990,000</u>	<u>-</u>	<u>-</u>	<u>18,483,000</u>
<b>Total Long-Term Liabilities</b>	<b><u>32,591,132</u></b>	<b><u>990,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>33,581,132</u></b>
<b>Total Liabilities</b>	<b><u>35,786,054</u></b>	<b><u>1,305,296</u></b>	<b><u>232,691</u></b>	<b><u>310,401</u></b>	<b><u>37,634,442</u></b>
<b>Fund Equity:</b>					
Contributed Capital:					
Intergovernmental	36,493,847	5,881,653	-	-	42,375,500
Retained Earnings, Unreserved	<u>34,014,449</u>	<u>778,364</u>	<u>4,125,238</u>	<u>35,992</u>	<u>38,954,043</u>
<b>Total Fund Equity</b>	<b><u>70,508,296</u></b>	<b><u>6,660,017</u></b>	<b><u>4,125,238</u></b>	<b><u>35,992</u></b>	<b><u>81,329,543</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$106,294,350</u></b>	<b><u>\$ 7,965,313</u></b>	<b><u>\$ 4,357,929</u></b>	<b><u>\$ 346,393</u></b>	<b><u>\$118,963,985</u></b>

# STARK COUNTY, OHIO

Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2000

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Operating Revenues:</b>					
Charges for Services	\$ 13,699,559	\$ 163,658	\$ 8,656	\$ -	\$ 13,871,873
Other Operating Revenues	106,681	-	-	-	106,681
Special Assessments	607,618	-	-	-	607,618
<b>Total Operating Revenues</b>	<b>14,413,858</b>	<b>163,658</b>	<b>8,656</b>	<b>-</b>	<b>14,586,172</b>
<b>Operating Expenses:</b>					
Personal Services	3,228,050	39,031	31,869	-	3,298,950
Contractual Services	5,118,598	161,014	266,999	-	5,546,611
Materials and Supplies	680,084	123,097	67,706	-	870,887
Depreciation	2,613,071	110,166	-	-	2,723,237
Other Operating Expenses	92,752	17,179	-	-	109,931
<b>Total Operating Expenses</b>	<b>11,732,555</b>	<b>450,487</b>	<b>366,574</b>	<b>-</b>	<b>12,549,616</b>
<b>Operating Income (Loss)</b>	<b>2,681,303</b>	<b>(286,829)</b>	<b>(357,918)</b>	<b>-</b>	<b>2,036,556</b>
<b>Non-Operating Revenues (Expenses):</b>					
Interest	645,559	-	-	-	645,559
Grants	375,000	-	-	-	375,000
Interest and Fiscal Charges	(2,071,055)	(59,355)	-	-	(2,130,410)
Loss on Sale of Fixed Assets	(15,600)	-	-	-	(15,600)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(1,066,096)</b>	<b>(59,355)</b>	<b>-</b>	<b>-</b>	<b>(1,125,451)</b>
<b>Net Income (Loss) from Continuing Operations</b>	<b>1,615,207</b>	<b>(346,184)</b>	<b>(357,918)</b>	<b>-</b>	<b>911,105</b>
<b>Discontinued Operations:</b>					
Loss from Operations of Discontinued Operations	-	-	-	(82,070)	(82,070)
Gain from Disposal of Discontinued Operations	-	-	-	8,091,489	8,091,489
<b>Net Income (Loss)</b>	<b>1,615,207</b>	<b>(346,184)</b>	<b>(357,918)</b>	<b>8,009,419</b>	<b>8,920,524</b>
<b>Retained Earnings Beginning of Year</b>	<b>32,399,242</b>	<b>1,124,548</b>	<b>4,483,156</b>	<b>954,974</b>	<b>38,961,920</b>
<b>Residual Equity Transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,928,401)</b>	<b>(8,928,401)</b>
<b>Retained Earnings End of Year</b>	<b>34,014,449</b>	<b>778,364</b>	<b>4,125,238</b>	<b>35,992</b>	<b>38,954,043</b>
<b>Contributed Capital Beginning of Year</b>	<b>34,917,772</b>	<b>5,806,453</b>	<b>-</b>	<b>164,885</b>	<b>40,889,110</b>
<b>Capital Contributions During the Year:</b>					
Developers	1,576,075	75,200	-	-	1,651,275
<b>Capital Disposals During the Year:</b>					
Discontinued Operations	-	-	-	(164,885)	(164,885)
<b>Contributed Capital End of Year</b>	<b>36,493,847</b>	<b>5,881,653</b>	<b>-</b>	<b>-</b>	<b>42,375,500</b>
<b>Total Fund Equity End of Year</b>	<b>\$ 70,508,296</b>	<b>\$ 6,660,017</b>	<b>\$ 4,125,238</b>	<b>\$ 35,992</b>	<b>\$ 81,329,543</b>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Enterprise Funds

For the Year Ended December 31, 2000

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Increase (Decrease) in Cash and Cash Equivalents:</b>					
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$ 14,246,230	\$ 324,133	\$ 8,656	\$ 679,559	\$ 15,258,578
Cash Payments to Suppliers for Goods and Services	(6,051,530)	(162,013)	(116,275)	(135,803)	(6,465,621)
Cash Payments for Employee Services and Benefits	(3,272,413)	(33,564)	(31,869)	(550,382)	(3,888,228)
Cash Received from Other Operating Revenues	106,681	-	-	6,145	112,826
Cash Payments for Other Operating Expenses	(92,752)	(17,179)	-	(440)	(110,371)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>4,936,216</b>	<b>111,377</b>	<b>(139,488)</b>	<b>(921)</b>	<b>4,907,184</b>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Net Proceeds from the Sale of Discontinued Operations	-	-	-	8,921,953	8,921,953
Residual Equity Transfer	-	-	-	(8,928,401)	(8,928,401)
<b>Net Cash Used for Noncapital Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,448)</b>	<b>(6,448)</b>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Acquisition of Fixed Assets	(2,556,855)	-	-	-	(2,556,855)
Capital Grants	375,000	-	-	-	375,000
Proceeds of Notes	1,091,284	298,716	-	-	1,390,000
Principal Paid on General Obligation Bonds	(649,000)	(60,000)	-	-	(709,000)
Interest Paid on General Obligation Bonds	(1,093,677)	(59,355)	-	-	(1,153,032)
Principal Paid on Notes	(1,900,000)	-	-	-	(1,900,000)
Interest Paid on Notes	(73,150)	-	-	-	(73,150)
Principal Paid on OPWC Loan	(66,253)	-	-	-	(66,253)
Principal Paid on OWDA Loans	(1,645,320)	-	-	-	(1,645,320)
Interest Payments-OWDA Loans	(904,121)	-	-	-	(904,121)
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>(7,422,092)</b>	<b>179,361</b>	<b>-</b>	<b>-</b>	<b>(7,242,731)</b>
<b>Cash Flows from Investing Activities:</b>					
Interest	645,559	-	-	-	645,559
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,840,317)</b>	<b>290,738</b>	<b>(139,488)</b>	<b>(7,369)</b>	<b>(1,696,436)</b>
<b>Cash and Cash Equivalents Beginning of Year</b>	<b>14,578,589</b>	<b>455,252</b>	<b>4,497,417</b>	<b>353,762</b>	<b>19,885,020</b>
<b>Cash and Cash Equivalents End of Year</b>	<b>\$ 12,738,272</b>	<b>\$ 745,990</b>	<b>\$ 4,357,929</b>	<b>\$ 346,393</b>	<b>\$ 18,188,584</b>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Enterprise Funds (continued)

For the Year Ended December 31, 2000

	<u>Sewer</u>	<u>Water</u>	<u>Molly Stark Hospital</u>	<u>Nist Nursing Home</u>	<u>Totals</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
<b>Operating Income (Loss)</b>	\$ 2,681,303	\$ (286,829)	\$ (357,918)	\$ -	\$ 2,036,556
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
Loss from Discontinued Operations	-	-	-	(82,070)	(82,070)
Depreciation Expense	2,613,071	110,166	-	11,343	2,734,580
(Increase) Decrease in Assets					
Accounts Receivable	(58,220)	160,475	-	1,123,845	1,226,100
Due from Other Funds	(2,727)	-	-	-	(2,727)
Inventories	(85,613)	110,985	-	36,393	61,765
Increase (Decrease) in Liabilities					
Accounts Payable	(104,480)	11,113	7,294	(111,759)	(197,832)
Contracts Payable	(199,972)	-	-	-	(199,972)
Accrued Wages and Benefits	14,359	2,068	-	(270,870)	(254,443)
Compensated Absences Payable	7,456	2,193	-	(219,196)	(209,547)
Retainage Payable	(59,758)	-	-	-	(59,758)
Due to Other Funds	(28,710)	480	-	(141,116)	(169,346)
Intergovernmental Payable	<u>159,507</u>	<u>726</u>	<u>211,136</u>	<u>141,156</u>	<u>512,525</u>
<b>Total Adjustments</b>	<u>2,254,913</u>	<u>398,206</u>	<u>218,430</u>	<u>487,726</u>	<u>3,359,275</u>
<b>Net Cash Used for Discontinued Operations</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(488,647)</u>	<u>(488,647)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 4,936,216</u>	<u>\$ 111,377</u>	<u>\$ (139,488)</u>	<u>\$ (921)</u>	<u>\$ 4,907,184</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 13,747,400	\$ 13,639,112	\$ (108,288)
Intergovernmental	375,000	375,000	-
Special Assessments	573,701	607,618	33,917
Interest	442,500	662,381	219,881
Other Non-Operating Revenues	54,000	-	(54,000)
Other Operating Revenues	639,545	106,681	(532,864)
Proceeds of Notes	<u>-</u>	<u>1,091,284</u>	<u>1,091,284</u>
<b>Total Revenues</b>	<u>15,832,146</u>	<u>16,482,076</u>	<u>649,930</u>
<b>Expenses:</b>			
Current:			
Personal Services	3,691,607	3,498,281	193,326
Contractual Services	7,587,362	7,579,971	7,391
Materials and Supplies	1,200,229	1,162,468	37,761
Other Operating Expenses	129,878	101,493	28,385
Other Non-Operating Expenses	100,000	-	100,000
Capital Outlay	9,467,662	5,050,044	4,417,618
Debt Service:			
Principal Retirement	4,861,465	4,442,196	419,269
Interest and Fiscal Charges	<u>2,448,597</u>	<u>2,429,935</u>	<u>18,662</u>
<b>Total Expenses</b>	<u>29,486,800</u>	<u>24,264,388</u>	<u>5,222,412</u>
<b>Excess of Revenues Under Expenses</b>	(13,654,654)	(7,782,312)	5,872,342
<b>Fund Equity Beginning of Year</b>	7,724,737	7,724,737	-
<b>Prior Year Encumbrances Appropriated</b>	<u>6,673,418</u>	<u>6,673,418</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 743,501</u>	<u>\$ 6,615,843</u>	<u>\$ 5,872,342</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 648,716	\$ 324,133	\$ (324,583)
Proceeds of Notes	-	298,716	298,716
<b>Total Revenues</b>	<u>648,716</u>	<u>622,849</u>	<u>(25,867)</u>
<b>Expenses:</b>			
Current:			
Personal Services	46,000	38,374	7,626
Contractual Services	185,428	160,963	24,465
Materials and Supplies	47,198	20,766	26,432
Other Operating Expenses	33,991	17,180	16,811
Capital Outlay	630,974	298,716	332,258
Debt Service:			
Principal Retirement	119,355	60,000	59,355
Interest and Fiscal Charges	29,569	88,924	(59,355)
<b>Total Expenses</b>	<u>1,092,515</u>	<u>684,923</u>	<u>407,592</u>
<b>Excess of Revenues Under Expenses</b>	(443,799)	(62,074)	381,725
<b>Fund Equity Beginning of Year</b>	403,066	403,066	-
<b>Prior Year Encumbrances Appropriated</b>	<u>52,186</u>	<u>52,186</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 11,453</u>	<u>\$ 393,178</u>	<u>\$ 381,725</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Molly Stark Hospital

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 10,000	\$ 8,656	\$ (1,344)
<b>Expenses:</b>			
Current:			
Personal Services	31,869	31,869	-
Contractual Services	109,027	107,720	1,307
Materials and Supplies	87,398	78,134	9,264
Other Operating Expenses	<u>43,500</u>	<u>43,500</u>	-
<b>Total Expenses</b>	<u>271,794</u>	<u>261,223</u>	<u>10,571</u>
<b>Excess of Revenues Under Expenses</b>	(261,794)	(252,567)	9,227
<b>Fund Equity Beginning of Year</b>	4,367,492	4,367,492	-
<b>Prior Year Encumbrances Appropriated</b>	<u>129,925</u>	<u>129,925</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 4,235,623</u>	<u>\$ 4,244,850</u>	<u>\$ 9,227</u>

### Nist Nursing Home

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 7,183,903	\$ 5,436,474	\$ (1,747,429)
Other Operating Revenues	<u>67,000</u>	<u>49,162</u>	<u>(17,838)</u>
<b>Total Revenues</b>	<u>7,250,903</u>	<u>5,485,636</u>	<u>(1,765,267)</u>
<b>Expenses:</b>			
Current:			
Personal Services	5,267,658	4,421,086	846,572
Contractual Services	699,542	595,367	104,175
Materials and Supplies	1,003,973	791,781	212,192
Other Operating Expenses	612,273	11,084	601,189
Capital Outlay	<u>21,219</u>	<u>7,945</u>	<u>13,274</u>
<b>Total Expenses</b>	<u>7,604,665</u>	<u>5,827,263</u>	<u>1,777,402</u>
<b>Excess of Revenues Under Expenses</b>	(353,762)	(341,627)	12,135
<b>Fund Equity Beginning of Year</b>	(341,306)	(341,306)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>695,068</u>	<u>695,068</u>	-
<b>Fund Equity End of Year</b>	<u>\$ -</u>	<u>\$ 12,135</u>	<u>\$ 12,135</u>



## **INTERNAL SERVICE FUNDS**

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Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. Following is a description of the County's internal service funds:

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees and General fund transfers, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

# STARK COUNTY, OHIO

Combining Balance Sheet  
All Internal Service Funds  
December 31, 2000

	<u>Self</u> <u>Insurance</u>	<u>Workers'</u> <u>Compensation</u>	<u>Totals</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 5,451,706	\$ 8,539,073	\$ 13,990,779
Receivables:			
Accounts	51,200	-	51,200
Due from Other Funds	724,209	-	724,209
Intergovernmental Receivable	<u>-</u>	<u>905,197</u>	<u>905,197</u>
<b>Total Assets</b>	<b><u>\$ 6,227,115</u></b>	<b><u>\$ 9,444,270</u></b>	<b><u>\$ 15,671,385</u></b>
<b>Liabilities:</b>			
Accounts Payable	12,751	6,650	19,401
Claims Payable	<u>431,681</u>	<u>3,883,792</u>	<u>4,315,473</u>
<b>Total Liabilities</b>	<b><u>444,432</u></b>	<b><u>3,890,442</u></b>	<b><u>4,334,874</u></b>
<b>Fund Equity:</b>			
Retained Earnings:			
Unreserved	<u>5,782,683</u>	<u>5,553,828</u>	<u>11,336,511</u>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 6,227,115</u></b>	<b><u>\$ 9,444,270</u></b>	<b><u>\$ 15,671,385</u></b>

# STARK COUNTY, OHIO

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

	Self Insurance	Workers' Compensation	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$ 6,060,548	\$ -	\$ 6,060,548
Other Operating Revenues	<u>51,200</u>	<u>433</u>	<u>51,633</u>
<b>Total Operating Revenues</b>	<u>6,111,748</u>	<u>433</u>	<u>6,112,181</u>
<b>Operating Expenses:</b>			
Personal Services	25,206	-	25,206
Contractual Services	787,174	33,172	820,346
Materials and Supplies	3,208	-	3,208
Claims and Judgments	4,886,792	549,395	5,436,187
Other Operating Expenses	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b>Total Operating Expenses</b>	<u>5,752,380</u>	<u>582,567</u>	<u>6,334,947</u>
<b>Operating Income (Loss)</b>	359,368	(582,134)	(222,766)
<b>Non-Operating Revenues:</b>			
Other	<u>-</u>	<u>905,197</u>	<u>905,197</u>
<b>Income Before Operating Transfers</b>	359,368	323,063	682,431
Operating Transfers In	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b>Net Income</b>	409,368	323,063	732,431
<b>Retained Earnings Beginning of Year</b>	<u>5,373,315</u>	<u>5,230,765</u>	<u>10,604,080</u>
<b>Retained Earnings End of Year</b>	<u>\$ 5,782,683</u>	<u>\$ 5,553,828</u>	<u>\$ 11,336,511</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2000

	Self Insurance	Workers' Compensation	Totals
<b><i>Increase in Cash and Cash Equivalents:</i></b>			
<b><i>Cash Flows from Operating Activities:</i></b>			
Cash Received from Quasi-External Transactions with Other Funds	\$ 5,882,554	\$ 994,960	\$ 6,877,514
Cash Payments for Contractual Services	(980,439)	(19,950)	(1,000,389)
Cash Payments for Employee Benefits	(25,206)	-	(25,206)
Cash Payments for Claims	<u>(5,469,853)</u>	<u>(314,115)</u>	<u>(5,783,968)</u>
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<u>(592,944)</u>	<u>660,895</u>	<u>67,951</u>
<b><i>Cash Flows from Noncapital Financing Activities:</i></b>			
Transfers In	<u>50,000</u>	<u>-</u>	<u>50,000</u>
<b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>	(542,944)	660,895	117,951
<b><i>Cash and Cash Equivalents Beginning of Year</i></b>	<u>5,994,650</u>	<u>7,878,178</u>	<u>13,872,828</u>
<b><i>Cash and Cash Equivalents End of Year</i></b>	<u><u>\$ 5,451,706</u></u>	<u><u>\$ 8,539,073</u></u>	<u><u>\$ 13,990,779</u></u>
<b><i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i></b>			
Operating Income (Loss)	\$ 359,368	\$ (582,134)	\$ (222,766)
<b><i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</i></b>			
<b>(Increase) Decrease in Assets:</b>			
Accounts Receivable	(51,200)	-	(51,200)
Due from Other Funds	(177,994)	1,055,591	877,597
<b>Increase (Decrease) in Liabilities:</b>			
Accounts Payable	(140,057)	6,650	(133,407)
Intergovernmental Payable	-	(54,492)	(54,492)
Claims Payable	<u>(583,061)</u>	<u>235,280</u>	<u>(347,781)</u>
<b><i>Total Adjustments</i></b>	<u>(952,312)</u>	<u>1,243,029</u>	<u>290,717</u>
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<u><u>\$ (592,944)</u></u>	<u><u>\$ 660,895</u></u>	<u><u>\$ 67,951</u></u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2000

### Self Insurance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 8,112,009	\$ 5,882,554	\$ (2,229,455)
<b>Expenses:</b>			
Current:			
Personal Services	238,281	25,206	213,075
Contractual Services	1,530,869	1,089,730	441,139
Claims	10,144,678	6,457,496	3,687,182
Materials and Supplies	980	334	646
Other Operating Expenses	1,538,164	50,000	1,488,164
Capital Outlay	2,874	2,874	-
<b>Total Expenses</b>	<b>13,455,846</b>	<b>7,625,640</b>	<b>5,830,206</b>
<b>Excess of Revenues Under Expenses</b>	<b>(5,343,837)</b>	<b>(1,743,086)</b>	<b>3,600,751</b>
<b>Other Financing Sources:</b>			
Operating Transfers - In	-	50,000	50,000
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	<b>(5,343,837)</b>	<b>(1,693,086)</b>	<b>3,650,751</b>
<b>Fund Equity Beginning of Year</b>	<b>5,648,387</b>	<b>5,648,387</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>346,263</b>	<b>346,263</b>	<b>-</b>
<b>Fund Equity End of Year</b>	<b>\$ 650,813</b>	<b>\$ 4,301,564</b>	<b>\$ 3,650,751</b>

### Workers' Compensation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 1,100,000	\$ 994,527	\$ (105,473)
Other Operating Revenues	-	433	433
<b>Total Revenues</b>	<b>1,100,000</b>	<b>994,960</b>	<b>(105,040)</b>
<b>Expenses:</b>			
Current:			
Contractual Services	43,715	33,250	10,465
Claims	3,035,000	2,809,510	225,490
<b>Total Expenses</b>	<b>3,078,715</b>	<b>2,842,760</b>	<b>235,955</b>
<b>Excess of Revenues Under Expenses</b>	<b>(1,978,715)</b>	<b>(1,847,800)</b>	<b>130,915</b>
<b>Fund Equity Beginning of Year</b>	<b>6,062,019</b>	<b>6,062,019</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,816,159</b>	<b>1,816,159</b>	<b>-</b>
<b>Fund Equity End of Year</b>	<b>\$ 5,899,463</b>	<b>\$ 6,030,378</b>	<b>\$ 130,915</b>

## FIDUCIARY FUNDS

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### EXPENDABLE TRUST FUND

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Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Following is a description of the County's expendable trust fund:

George C. Brissel - To account for the money as set forth in the trust agreement.

### 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. The following are the County's agency funds:

Undivided General Tax - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Personal Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Court Agency - To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

Other Agency Funds -

Local Government Revenue Assistance	Estimated Tax
Highway Escrow County	Highway Escrow State
County Lodging Tax	Undivided Estate Tax
Undivided Motel Tax	Trailer Tax
Local Government	Municipal Road
Subdivision Auto Registration	Cigarette Tax
Law Library	Payroll Deductions
Subdivision Gas Tax	Library and Local Government Support
Stark Council of Governments	Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Special Emergency Planning	Ohio Family and Child First Grant
Stark County Health Department	Stark County Regional Planning Commission
Multi-County Juvenile Attention System	Stark County Park District
Stark Soil and Water Conservation District	Personal Tax Settlement
Real Estate Tax Settlement	Nimishillen Water & Sewer District
Nist Nursing Home	Sheriff Inmate Services
Stark Regional Community Corrections Center	Forfeited Land Sale
MH Administrative Services	Real Estate Prepayment
Child Support Agency	

# STARK COUNTY, OHIO

*Combining Balance Sheet*

*All Expendable Trust and Agency Funds*

*December 31, 2000*

	Expendable Trust	Agency	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 2,190	\$ 33,551,624	\$ 33,553,814
Cash and Cash Equivalents in Segregated Accounts	-	5,650,430	5,650,430
Receivables:			
Taxes	-	260,586,575	260,586,575
Special Assessments	-	8,997,365	8,997,365
Intergovernmental	-	9,212,809	9,212,809
Due from Other Funds	-	74,703	74,703
<b>Total Assets</b>	<u>\$ 2,190</u>	<u>\$ 318,073,506</u>	<u>\$ 318,075,696</u>
<b>Liabilities:</b>			
Due to Other Funds	\$ -	\$ 1,491,652	\$ 1,491,652
Intergovernmental Payables	-	300,839,991	300,839,991
Undistributed Monies	-	9,668,088	9,668,088
Deposits Held and Due to Others	-	6,073,775	6,073,775
<b>Total Liabilities</b>	<u>-</u>	<u>318,073,506</u>	<u>318,073,506</u>
<b>Fund Equity:</b>			
Fund Balance:			
Unreserved:			
Designated:			
Unreserved, Undesignated	<u>2,190</u>	<u>-</u>	<u>2,190</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 2,190</u>	<u>\$ 318,073,506</u>	<u>\$ 318,075,696</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - George C. Brissel  
For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><i>Total Revenues</i></b>	\$ _____ -	\$ _____ -	\$ _____ -
<b><i>Total Expenditures</i></b>	_____ -	_____ -	_____ -
<b><i>Excess of Revenues Over Expenditures</i></b>	-	-	-
<b><i>Fund Balance Beginning of Year</i></b>	<u>2,190</u>	<u>2,190</u>	-
<b><i>Fund Balance End of Year</i></b>	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ _____ -</u>



# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Local Government Revenue Assistance</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 3,293,690	\$ 3,293,690	\$ -
Receivables:				
Intergovernmental	<u>664,503</u>	<u>742,623</u>	<u>664,503</u>	<u>742,623</u>
<b>Total Assets</b>	<u>\$ 664,503</u>	<u>\$ 4,036,313</u>	<u>\$ 3,958,193</u>	<u>\$ 742,623</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 256,308	\$ -	\$ 256,308
Due to County Funds:				
Intergovernmental	229,346	-	229,346	-
Intergovernmental Payable	<u>435,157</u>	<u>3,780,005</u>	<u>3,728,847</u>	<u>486,315</u>
<b>Total Liabilities</b>	<u>\$ 664,503</u>	<u>\$ 4,036,313</u>	<u>\$ 3,958,193</u>	<u>\$ 742,623</u>
 <b>Undivided General Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 6,587,360	\$ 216,724,514	\$ 213,520,027	\$ 9,791,847
Receivables:				
Taxes	281,411,122	260,586,575	281,411,122	260,586,575
Special Assessments	<u>17,258,048</u>	<u>8,997,365</u>	<u>17,258,048</u>	<u>8,997,365</u>
<b>Total Assets</b>	<u>\$ 305,256,530</u>	<u>\$ 486,308,454</u>	<u>\$ 512,189,197</u>	<u>\$ 279,375,787</u>
<i>Liabilities:</i>				
Due to County Funds:				
Taxes	\$ 39,310,115	\$ -	\$ 39,310,115	\$ -
Special Assessments	8,144,354	-	8,144,354	-
Intergovernmental Payable	<u>257,802,061</u>	<u>486,308,454</u>	<u>464,734,728</u>	<u>279,375,787</u>
<b>Total Liabilities</b>	<u>\$ 305,256,530</u>	<u>\$ 486,308,454</u>	<u>\$ 512,189,197</u>	<u>\$ 279,375,787</u>
 <b>Estimated Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 19,099</u>	<u>\$ 12,499</u>	<u>\$ 19,099</u>	<u>\$ 12,499</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 19,099</u>	<u>\$ 12,499</u>	<u>\$ 19,099</u>	<u>\$ 12,499</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	<u>Balance 1/1/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/00</u>
<b>Highway Escrow County</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 249	\$ 821	\$ 64	\$ 1,006
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 249	\$ 821	\$ 64	\$ 1,006
<b>Highway Escrow State</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 11,575	\$ 935	\$ 1,149	\$ 11,361
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 11,575	\$ 935	\$ 1,149	\$ 11,361
<b>Undivided Personal Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,238,811	\$ 59,548,753	\$ 57,586,451	\$ 3,201,113
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 1,238,811	\$ 59,548,753	\$ 57,586,451	\$ 3,201,113
<b>County Lodging Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 817,166	\$ 817,166	\$ -
<i>Liabilities:</i>				
Intergovernmental Payable	\$ -	\$ 817,166	\$ 817,166	\$ -
<b>Undivided Estate Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 6,034,551	\$ 16,201,333	\$ 14,572,035	\$ 7,663,849
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 6,034,551	\$ 16,201,333	\$ 14,572,035	\$ 7,663,849

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Undivided Motel Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 559	\$ 844,535	\$ 844,442	\$ 652
Intergovernmental Receivable	<u>-</u>	<u>184,392</u>	<u>-</u>	<u>184,392</u>
<i>Total Assets</i>	<u>\$ 559</u>	<u>\$ 1,028,927</u>	<u>\$ 844,442</u>	<u>\$ 185,044</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 559</u>	<u>\$ 1,028,927</u>	<u>\$ 844,442</u>	<u>\$ 185,044</u>
 <b>Trailer Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 99,253</u>	<u>\$ 593,670</u>	<u>\$ 627,546</u>	<u>\$ 65,377</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 99,253</u>	<u>\$ 593,670</u>	<u>\$ 627,546</u>	<u>\$ 65,377</u>
 <b>Local Government</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 16,365,992	\$ 16,365,992	\$ -
Receivables:				
Intergovernmental	<u>3,226,428</u>	<u>3,528,504</u>	<u>3,226,428</u>	<u>3,528,504</u>
<i>Total Assets</i>	<u>\$ 3,226,428</u>	<u>\$ 19,894,496</u>	<u>\$ 19,592,420</u>	<u>\$ 3,528,504</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 1,217,819	\$ -	\$ 1,217,819
Due to County Funds:				
Intergovernmental	1,113,561	-	1,113,561	-
Intergovernmental Payable	<u>2,112,867</u>	<u>18,676,677</u>	<u>18,478,859</u>	<u>2,310,685</u>
<i>Total Liabilities</i>	<u>\$ 3,226,428</u>	<u>\$ 19,894,496</u>	<u>\$ 19,592,420</u>	<u>\$ 3,528,504</u>
 <b>Municipal Road</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 2,308,012	\$ 825,556	\$ 447,772	\$ 2,685,796
Receivables:				
Intergovernmental	<u>60,780</u>	<u>42,097</u>	<u>60,780</u>	<u>42,097</u>
<i>Total Assets</i>	<u>\$ 2,368,792</u>	<u>\$ 867,653</u>	<u>\$ 508,552</u>	<u>\$ 2,727,893</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,368,792</u>	<u>\$ 867,653</u>	<u>\$ 508,552</u>	<u>\$ 2,727,893</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Subdivision Auto Registration</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 2,378,867	\$ 2,378,867	\$ -
Receivables:				
Intergovernmental	<u>121,135</u>	<u>93,487</u>	<u>121,135</u>	<u>93,487</u>
<b>Total Assets</b>	<u>\$ 121,135</u>	<u>\$ 2,472,354</u>	<u>\$ 2,500,002</u>	<u>\$ 93,487</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 121,135</u>	<u>\$ 2,472,354</u>	<u>\$ 2,500,002</u>	<u>\$ 93,487</u>
 <b>Cigarette Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 579</u>	<u>\$ 16,629</u>	<u>\$ 16,659</u>	<u>\$ 549</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 579</u>	<u>\$ 16,629</u>	<u>\$ 16,659</u>	<u>\$ 549</u>
 <b>Law Library</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 31,159	\$ 338,013	\$ 337,969	\$ 31,203
Intergovernmental Receivable	<u>-</u>	<u>31,385</u>	<u>-</u>	<u>31,385</u>
<b>Total Assets</b>	<u>\$ 31,159</u>	<u>\$ 369,398</u>	<u>\$ 337,969</u>	<u>\$ 62,588</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 31,159	\$ 358,244	\$ 337,969	\$ 51,434
Due to Other Funds	<u>-</u>	<u>11,154</u>	<u>-</u>	<u>11,154</u>
<b>Total Liabilities</b>	<u>\$ 31,159</u>	<u>\$ 369,398</u>	<u>\$ 337,969</u>	<u>\$ 62,588</u>
 <b>Payroll Deductions</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 9,754</u>	<u>\$ 24,518,435</u>	<u>\$ 24,528,189</u>	<u>\$ -</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 9,754</u>	<u>\$ 24,518,435</u>	<u>\$ 24,528,189</u>	<u>\$ -</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Subdivision Gas Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 76,873	\$ 847,460	\$ 852,658	\$ 71,675
Intergovernmental Receivable	<u>-</u>	<u>72,189</u>	<u>-</u>	<u>72,189</u>
<b>Total Assets</b>	<u>\$ 76,873</u>	<u>\$ 919,649</u>	<u>\$ 852,658</u>	<u>\$ 143,864</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 76,873</u>	<u>\$ 919,649</u>	<u>\$ 852,658</u>	<u>\$ 143,864</u>

## Library and Local Government Support

<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,994,039	\$ 15,994,039	\$ -
Intergovernmental Receivable	<u>3,615,604</u>	<u>4,359,003</u>	<u>3,615,604</u>	<u>4,359,003</u>
<b>Total Assets</b>	<u>\$ 3,615,604</u>	<u>\$ 20,353,042</u>	<u>\$ 19,609,643</u>	<u>\$ 4,359,003</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 3,615,604</u>	<u>\$ 20,353,042</u>	<u>\$ 19,609,643</u>	<u>\$ 4,359,003</u>

## Stark Council of Governments

<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,921,074	\$ 2,437,980	\$ 1,753,596	\$ 2,605,458
Due From Other Funds	-	64,369	-	64,369
Intergovernmental Receivable	<u>-</u>	<u>680</u>	<u>-</u>	<u>680</u>
<b>Total Assets</b>	<u>\$ 1,921,074</u>	<u>\$ 2,503,029</u>	<u>\$ 1,753,596</u>	<u>\$ 2,670,507</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 680	\$ -	\$ 680
Undistributed Monies	<u>1,921,074</u>	<u>2,502,349</u>	<u>1,753,596</u>	<u>2,669,827</u>
<b>Total Liabilities</b>	<u>\$ 1,921,074</u>	<u>\$ 2,503,029</u>	<u>\$ 1,753,596</u>	<u>\$ 2,670,507</u>

## Stark-Tuscarawas-Wayne Joint Solid Waste Management District

<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 2,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,923</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,923</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Special Emergency Planning</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 111,225	\$ 48,159	\$ 60,704	\$ 98,680
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 111,225	\$ 48,159	\$ 60,704	\$ 98,680
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Ohio Family and Child First Grant</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 441,854	\$ 2,575,412	\$ 2,498,750	\$ 518,516
Intergovernmental Receivable	-	132,545	-	132,545
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<u>\$ 441,854</u>	<u>\$ 2,707,957</u>	<u>\$ 2,498,750</u>	<u>\$ 651,061</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 1,908	\$ -	\$ 1,908
Intergovernmental Payable	-	130,637	-	130,637
Undistributed Monies	441,854	2,575,412	2,498,750	518,516
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<u>\$ 441,854</u>	<u>\$ 2,707,957</u>	<u>\$ 2,498,750</u>	<u>\$ 651,061</u>
<b>Stark County Health Department</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 456,207	\$ 3,920,680	\$ 3,637,697	\$ 739,190
Cash and Cash Equivalents with Fiscal and Escrow Agents	32,197	-	32,197	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Assets</b>	<u>\$ 488,404</u>	<u>\$ 3,920,680</u>	<u>\$ 3,669,894</u>	<u>\$ 739,190</u>
<i>Liabilities:</i>				
Retainage Payable	\$ 32,197	\$ -	\$ 32,197	\$ -
Undistributed Monies	456,207	3,920,680	3,637,697	739,190
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Liabilities</b>	<u>\$ 488,404</u>	<u>\$ 3,920,680</u>	<u>\$ 3,669,894</u>	<u>\$ 739,190</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Stark County Regional Planning Commission</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 104,500	\$ 2,029,679	\$ 1,684,595	\$ 449,584
Due from Other Funds	-	6,062	-	6,062
Receivables:				
Intergovernmental Receivable	318	220	318	220
<b>Total Assets</b>	<b><u>\$ 104,818</u></b>	<b><u>\$ 2,035,961</u></b>	<b><u>\$ 1,684,913</u></b>	<b><u>\$ 455,866</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 318	\$ 6,282	\$ 318	\$ 6,282
Undistributed Monies	104,500	2,029,679	1,684,595	449,584
<b>Total Liabilities</b>	<b><u>\$ 104,818</u></b>	<b><u>\$ 2,035,961</u></b>	<b><u>\$ 1,684,913</u></b>	<b><u>\$ 455,866</u></b>

## Multi-County Juvenile Attention System

<i>Assets:</i>				
Cash and Cash Equivalents	\$ 3,118,827	\$ 11,043,055	\$ 11,672,642	\$ 2,489,240
Intergovernmental Receivable	-	21,901	-	21,901
<b>Total Assets</b>	<b><u>\$ 3,118,827</u></b>	<b><u>\$ 11,064,956</u></b>	<b><u>\$ 11,672,642</u></b>	<b><u>\$ 2,511,141</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ -	\$ 21,901	\$ -	\$ 21,901
Undistributed Monies	3,118,827	11,043,055	11,672,642	2,489,240
<b>Total Liabilities</b>	<b><u>\$ 3,118,827</u></b>	<b><u>\$ 11,064,956</u></b>	<b><u>\$ 11,672,642</u></b>	<b><u>\$ 2,511,141</u></b>

## Stark County Park District

<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,196,465	\$ 4,115,714	\$ 4,133,546	\$ 1,178,633
Due from Other Funds	-	4,272	-	4,272
Due from Agency Funds:				
Intergovernmental Receivable	3,891	-	3,891	-
Intergovernmental Receivable	-	3,783	-	3,783
<b>Total Assets</b>	<b><u>\$ 1,200,356</u></b>	<b><u>\$ 4,123,769</u></b>	<b><u>\$ 4,137,437</u></b>	<b><u>\$ 1,186,688</u></b>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 3,783	\$ -	\$ 3,783
Intergovernmental Payable	3,891	4,272	3,891	4,272
Undistributed Monies	1,196,465	4,115,714	4,133,546	1,178,633
<b>Total Liabilities</b>	<b><u>\$ 1,200,356</u></b>	<b><u>\$ 4,123,769</u></b>	<b><u>\$ 4,137,437</u></b>	<b><u>\$ 1,186,688</u></b>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Stark Soil and Water Conservation District</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 25,082	\$ 177,133	\$ 172,657	\$ 29,558
<i>Liabilities:</i>				
Undistributed Monies	\$ 25,082	\$ 177,133	\$ 172,657	\$ 29,558
<b>Personal Tax Settlement</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 50,848,438	\$ 50,848,438	\$ -
<i>Liabilities:</i>				
Intergovernmental Payable	\$ -	\$ 50,848,438	\$ 50,848,438	\$ -
<b>Real Estate Tax Settlement</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 17,333,999	\$ 17,333,999	\$ -
<i>Liabilities:</i>				
Intergovernmental Payable	\$ -	\$ 17,333,999	\$ 17,333,999	\$ -
<b>Nimishillen Water &amp; Sewer District</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 708,209	\$ 220,294	\$ 770,025	\$ 158,478
<i>Liabilities:</i>				
Undistributed Monies	\$ 708,209	\$ 220,294	\$ 770,025	\$ 158,478
<b>Court Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 2,279,641	\$ 71,424,165	\$ 68,465,036	\$ 5,238,770
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 2,279,641	\$ 71,424,165	\$ 68,465,036	\$ 5,238,770

(continued)



# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Nist Nursing Home</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 32,461	\$ -	\$ 32,461	\$ -
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 32,461	\$ -	\$ 32,461	\$ -
 <b>Sheriff Inmate Services</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 12,557	\$ 1,204	\$ -	\$ 13,761
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 12,557	\$ 1,204	\$ -	\$ 13,761
 <b>Stark Regional Community Corrections Center</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 901,548	\$ 4,155,168	\$ 4,019,553	\$ 1,037,163
<i>Liabilities:</i>				
Undistributed Monies	\$ 901,548	\$ 4,155,168	\$ 4,019,553	\$ 1,037,163
 <b>Forfeited Land Sale</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 13,188	\$ 36,507	\$ 33,100	\$ 16,595
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 13,188	\$ 36,507	\$ 33,100	\$ 16,595
 <b>MH Admin Services</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 73,451	\$ -	\$ 73,408	\$ 43
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 73,451	\$ -	\$ 73,408	\$ 43

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2000

	Balance 1/1/00	Additions	Reductions	Balance 12/31/00
<b>Real Estate Prepayment</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 690,636	\$ -	\$ 690,636
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ -	\$ 690,636	\$ -	\$ 690,636
 <b>Child Support Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 689,034	\$ -	\$ 291,135	\$ 397,899
<i>Liabilities:</i>				
Undistributed Monies	\$ 689,034	\$ -	\$ 291,135	\$ 397,899
 <b>All Agency Funds</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 25,492,387	\$ 458,955,761	\$ 450,896,524	\$ 33,551,624
Cash and Cash Equivalents in Segregated Accounts	3,013,693	71,425,369	68,788,632	5,650,430
Cash and Cash Equivalents with Fiscal and Escrow Agents	32,197	-	32,197	-
Receivables:				
Taxes	281,411,122	260,586,575	281,411,122	260,586,575
Special Assessments	17,258,048	8,997,365	17,258,048	8,997,365
Intergovernmental	7,688,768	9,212,809	7,688,768	9,212,809
Due from Agency Funds:				
Intergovernmental	3,891	-	3,891	-
Due from Other Funds	-	74,703	-	74,703
<b>Total Assets</b>	<b>\$ 334,900,106</b>	<b>\$ 809,252,582</b>	<b>\$ 826,079,182</b>	<b>\$ 318,073,506</b>
<i>Liabilities:</i>				
Retainage Payable	\$ 32,197	\$ -	\$ 32,197	\$ -
Due to Other Funds	-	1,491,652	-	1,491,652
Due to County Funds:				
Taxes	39,310,115	-	39,310,115	-
Intergovernmental	1,342,907	-	1,342,907	-
Special Assessment	8,144,354	-	8,144,354	-
Intergovernmental Payable	273,960,709	680,300,584	653,421,302	300,839,991
Undistributed Monies	9,562,800	30,739,484	30,634,196	9,668,088
Deposits Held and Due to Others	2,547,024	96,720,862	93,194,111	6,073,775
<b>Total Liabilities</b>	<b>\$ 334,900,106</b>	<b>\$ 809,252,582</b>	<b>\$ 826,079,182</b>	<b>\$ 318,073,506</b>

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

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The General Fixed Assets Account Group is used to account for all lands, buildings, improvements, and furniture, fixtures and equipment not used in the operation of the proprietary or trust funds.

# STARK COUNTY, OHIO

## Schedule of General Fixed Assets by Function

December 31, 2000

	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Furniture Fixtures and Equipment</u>
General Government:					
Legislative and Executive	\$ 17,637,676	\$ 808,624	\$ 10,521,341	\$ -	\$ 6,307,711
Judicial	20,111,026	1,362,806	16,849,376	-	1,898,844
Public Safety	18,745,619	1,078,165	13,538,603	-	4,128,851
Public Works	13,786,805	808,624	9,766,361	-	3,211,820
Health	26,704,626	1,212,936	17,010,411	128,845	8,352,434
Human Services	<u>6,243,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,243,849</u>
Total General Fixed Assets					
Allocated to Functions	103,229,601	5,271,155	67,686,092	128,845	30,143,509
Construction in Progress	<u>1,955,073</u>	<u>-</u>	<u>1,955,073</u>	<u>-</u>	<u>-</u>
Total General Fixed Assets	<u>\$ 105,184,674</u>	<u>\$ 5,271,155</u>	<u>\$ 69,641,165</u>	<u>\$ 128,845</u>	<u>\$ 30,143,509</u>

# STARK COUNTY, OHIO

## Schedule of Changes in General Fixed Assets by Function

December 31, 2000

	General Fixed Assets			General Fixed Assets
	January 1, 2000	Additions	Deletions	December 31, 2000
General Government:				
Legislative and Executive	\$ 16,454,632	\$ 1,280,352	\$ 97,308	\$ 17,637,676
Judicial	19,322,511	888,120	99,605	20,111,026
Public Safety	18,358,401	452,516	65,298	18,745,619
Public Works	13,244,744	542,061	-	13,786,805
Health	25,013,047	2,132,467	440,888	26,704,626
Human Services	<u>5,972,583</u>	<u>418,278</u>	<u>147,012</u>	<u>6,243,849</u>
Total General Fixed Assets Allocated to Functions	98,365,918	5,713,794	850,111	103,229,601
Construction in Progress	<u>1,846,823</u>	<u>1,753,143</u>	<u>1,644,893</u>	<u>1,955,073</u>
Total General Fixed Assets	<u>\$ 100,212,741</u>	<u>\$ 7,466,937</u>	<u>\$ 2,495,004</u>	<u>\$ 105,184,674</u>

# STARK COUNTY, OHIO

## Schedule of General Fixed Assets by Source

December 31, 2000

### General Fixed Assets:

Land	\$ 5,271,155
Buildings and Improvements	67,686,092
Improvements Other than Buildings	128,845
Furniture, Fixtures and Equipment	30,143,509
Construction in Progress	<u>1,955,073</u>
<b>Total</b>	<b><u>\$ 105,184,674</u></b>

### Investment in General Fixed Assets from:

Prior to December 31, 1996	\$ 77,964,559
General Fund Revenues	10,926,924
Special Revenue Fund Revenues	12,810,562
Capital Projects	<u>3,482,629</u>
<b>Total</b>	<b><u>\$ 105,184,674</u></b>



# Statistical Section





**STARK COUNTY, OHIO**  
*General Fund Expenditures by Function*  
*Last Ten Years*

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government:										
Legislative and Executive	\$ 13,309,751	\$ 10,416,514	\$ 12,824,019	\$ 10,131,364	\$ 8,799,621	\$ 8,431,291	\$ 8,131,928	\$ 7,278,122	\$ 10,032,589	\$ 8,108,741
Judicial	8,104,886	7,603,749	6,390,079	5,460,190	5,688,309	6,073,295	6,136,674	5,486,434	7,114,631	5,930,215
Public Safety	16,748,305	13,007,445	12,388,108	12,074,992	12,607,941	12,587,352	10,606,536	9,872,565	12,113,677	9,978,742
Public Works	1,060,740	451,309	601,849	533,566	288,877	84,044	136,703	933,894	3,047,828	1,281,861
Health	-	30,916	-	461,572	429,440	370,929	440,023	277,095	382,988	328,266
Human Services	703,110	653,112	743,761	601,194	531,911	478,895	573,497	580,060	714,962	451,482
Conservation and Recreation	290,400	168,873	63,906	155,623	106,856	65,871	-	-	-	-
Economic Development and Assistance	-	45,000	80,774	55,000	-	-	-	-	-	-
Other	437,133	652,905	695,036	642,726	449,794	246,108	725,850	3,952,917	3,731,416	1,683,206
Intergovernmental	6,098,763	4,761,599	4,219,338	90,000	170,000	369,311	-	-	-	-
Principal Retirement	384,084	1,028,957	6,738,553	735,564	715,154	490,254	-	-	-	-
Interest and Fiscal Charges	46,263	79,962	113,792	154,765	157,359	47,884	38,138	112,661	34,507	-
<b>Total Expenditures</b>	<b>\$ 47,183,435</b>	<b>\$ 38,900,341</b>	<b>\$ 44,859,215</b>	<b>\$ 31,096,556</b>	<b>\$ 29,945,262</b>	<b>\$ 29,245,234</b>	<b>\$ 26,789,349</b>	<b>\$ 28,493,748</b>	<b>\$ 37,172,598</b>	<b>\$ 27,762,513</b>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## General Fund Revenues by Source

Last Ten Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Property and Other Local Taxes	\$ 11,041,095	\$ 11,489,976	\$ 11,293,271	\$ 13,742,436	\$ 13,403,712	\$ 12,504,980	\$ 11,632,193	\$ 11,357,375	\$ 10,922,601	\$ 9,819,316
Permissive Sales Tax	478,942	6,005,514	9,244,752	8,643,286	8,091,493	3,315,272	84,708	4,234,538	21,809,983	12,374,344
Charges for Services	10,923,865	11,363,861	12,358,007	8,306,666	6,850,771	7,130,521	5,811,903	5,963,114	5,296,566	5,204,963
Licenses and Permits	35,202	635,885	666,554	724,691	664,936	261,992	59,944	72,796	67,293	64,291
Fines and Forfeitures	176,673	185,466	773,623	265,317	620,731	565,198	248,562	301,228	307,002	265,258
Intergovernmental	9,943,107	10,193,298	8,155,852	6,509,325	6,519,325	6,490,955	4,962,903	2,341,590	5,287,033	8,858,020
Interest	9,079,726	5,777,280	6,498,701	6,123,561	4,869,497	4,564,132	2,569,184	4,678,437	2,062,350	3,669,427
Rent	454,598	484,934	552,444	48,405	414,772	-	-	-	-	-
Other	1,248,328	606,409	82,563	813,632	378,828	861,940	1,699,474	0	3,181,776	903,406
<b>Total Revenues</b>	<b>\$ 43,381,536</b>	<b>\$ 46,742,623</b>	<b>\$ 49,625,767</b>	<b>\$ 45,177,319</b>	<b>\$ 41,814,065</b>	<b>\$ 35,694,990</b>	<b>\$ 27,068,871</b>	<b>\$ 28,949,078</b>	<b>\$ 48,934,604</b>	<b>\$ 41,159,025</b>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Levies and Collections

### Real and Public Utility Taxes

#### Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of delinquent Taxes to Current Tax Levy
2000	\$ 35,759,626	\$ 34,746,989	97.17 %	\$ 1,005,378	\$ 35,752,367	99.98 %	\$ 1,610,990	4.51 %
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11
1995	25,151,335	24,680,234	98.13	525,881	25,206,115	100.22	1,413,479	5.62
1994	25,954,736	25,513,734	98.30	659,750	26,173,484	100.84	1,817,284	7.00
1993	25,529,620	25,081,935	98.25	541,641	25,623,576	100.37	1,973,295	7.73
1992	25,169,947	24,680,130	98.05	555,897	25,236,027	100.26	1,980,581	7.87
1991	24,598,046	24,001,437	97.57	375,885	24,377,322	99.10	1,946,975	7.92

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Property Tax Levies and Collections*

*Tangible Personal Property Taxes*

*Last Ten Years*

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collected</u>	<u>Outstanding Delinquent Taxes</u>
2000	\$ 7,970,307	\$ 7,760,282	\$ 569,326	\$ 8,329,608	\$ 867,732
1999	7,963,661	7,643,774	333,729	7,977,503	768,074
1998	7,637,697	7,421,379	308,445	7,729,824	803,196
1997	7,266,991	7,167,653	309,959	7,477,612	593,874
1996	7,189,881	7,022,582	337,836	7,360,418	677,158
1995	5,552,128	5,438,286	169,674	5,607,960	467,049
1994	6,040,208	5,933,762	112,897	6,046,659	621,364
1993	6,054,773	5,954,389	211,114	6,165,503	603,863
1992	6,214,299	6,047,090	154,375	6,201,465	804,702
1991	6,318,982	6,165,598	130,809	6,296,407	613,352

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
2000	\$ 4,476,945,780	\$ 12,791,273,657	\$ 343,203,900	\$ 390,004,432	\$ 830,240,358	\$ 3,320,961,432	\$ 5,650,390,038	\$ 16,502,239,521	34.2%
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4
1996	3,510,723,240	10,030,637,829	375,481,670	426,683,716	711,869,370	2,847,477,480	4,598,074,280	13,304,799,025	34.6
1995	3,466,908,990	9,905,454,257	386,595,670	439,313,261	677,088,809	2,708,355,236	4,530,593,469	13,053,122,754	34.7
1994	3,162,612,580	9,036,035,943	378,517,020	430,132,977	656,544,314	2,626,177,256	4,197,673,914	12,092,346,176	34.7
1993	3,099,757,140	8,856,448,971	358,759,490	407,681,239	658,127,476	2,632,509,904	4,116,644,106	11,896,640,114	34.6
1992	3,036,458,270	8,675,595,057	369,428,210	419,804,784	675,467,292	2,597,951,123	4,081,353,772	11,693,350,964	34.9
1991	2,775,512,050	7,930,034,429	355,575,150	404,062,670	686,845,834	2,543,873,459	3,817,933,034	10,877,970,558	35.1

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The percentages for all real property was 35%, for public utility property was 88%, and for tangible personal property 25% (1993-2000); 26% (1992); and 27% (1991).

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

### Last Ten Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<b>County Units</b>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	4.90	4.90	4.90	4.90	4.90	3.50	3.50	3.50	3.50	3.50
Molly Stark Hospital	-	-	-	-	0.50	-	1.00	1.00	1.00	1.00
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	9.60	9.60	9.60	9.60	10.10	8.20	9.20	9.20	9.20	9.20
<b>Townships</b>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Canton - Meyers Lake Village	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	14.00	14.00
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	9.00	9.00	9.00	10.00	8.75	8.75	8.75	7.25
Lake - Uniontown Police District	16.80	16.80	17.00	17.00	17.00	15.00	13.75	12.95	13.75	12.25
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	12.80	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
Lawrence - Canal Fulton Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	8.10	8.10	8.10	7.60	7.60	7.60	7.60
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	4.70	4.70	4.70	4.70
Marlboro	10.25	12.75	12.75	9.25	9.10	9.10	9.10	9.10	8.60	8.60
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	9.90	9.90	9.90	7.90	8.30	8.30	8.30	8.30	8.30	8.30
Osnaburg - East Canton Village	7.90	7.90	7.90	5.90	6.30	6.30	6.30	6.30	6.30	3.40
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	8.50	8.50	8.50	8.50	8.50	7.50	7.50	7.50	7.50	7.50
Perry - Navarre Village	7.00	7.00	7.00	7.00	-	-	-	-	-	-
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	8.90	8.90
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	5.10
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	8.70	9.20	9.20	9.20	9.20	9.20	9.20	8.20	8.20	7.30
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	4.70	4.70	4.70	4.70	5.45	4.45	4.45	4.45	4.45	4.45
Washington	5.25	5.25	5.25	5.25	5.50	5.50	5.50	5.50	5.50	5.50

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<u>School Districts</u>										
Alliance CSD	54.60	50.70	50.70	50.70	50.70	50.70	50.90	50.80	50.80	50.90
Brown LSD	39.20	40.10	40.10	33.50	33.50	33.50	32.50	33.50	33.50	33.50
Canton CSD	59.20	54.70	54.70	54.70	54.70	52.20	45.30	45.30	45.30	45.30
Canton LSD	47.40	49.10	49.10	49.10	39.30	39.30	39.20	39.70	42.50	42.90
Fairless LSD	48.20	50.70	50.70	50.50	43.80	44.30	51.40	42.70	42.60	43.10
Jackson LSD	44.30	46.60	46.60	46.60	46.60	46.60	46.60	46.60	46.60	38.60
Lake LSD	63.30	57.90	57.90	58.10	58.20	54.30	55.10	52.90	52.90	44.73
Louisville CSD	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	41.10	41.10
Marlington LSD	48.40	48.90	48.90	48.90	48.90	48.90	48.90	48.90	48.90	48.90
Massillon CSD	51.90	51.80	51.80	52.10	52.30	52.20	54.50	46.70	46.70	47.40
Minerva LSD	42.40	45.00	45.00	44.60	45.80	46.20	46.90	37.00	37.00	37.50
North Canton CSD	61.20	61.90	61.90	61.90	61.90	61.90	57.20	57.20	49.40	49.40
Northwest LSD	55.10	57.40	57.40	57.80	57.60	57.90	59.90	60.10	47.60	47.70
Osnaburg LSD	59.50	60.80	60.80	48.30	48.50	48.50	49.10	49.60	49.60	40.90
Perry LSD	51.60	54.90	54.90	54.90	45.10	44.40	45.90	45.20	45.20	36.30
Plain LSD	52.60	52.60	52.60	52.60	45.70	45.70	45.70	45.70	45.70	45.70
Sandy Valley LSD	45.20	47.10	47.10	46.30	47.60	47.80	47.60	47.60	38.70	38.70
Southeast LSD	47.25	48.50	48.50	41.80	42.10	42.10	40.20	42.10	42.40	42.10
Tuscarawas Valley LSD	40.20	37.40	37.40	37.40	37.60	39.00	33.30	33.20	34.40	34.40
Tuslaw LSD	53.90	53.90	53.90	53.90	53.90	53.90	53.90	46.40	46.40	46.40
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80	1.80
Stark County Area JVSD	3.30	3.50	3.50	3.50	2.00	2.00	3.20	3.20	3.20	3.20
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	4.80
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
East Canton	2.30	2.30	2.30	2.30	2.30	3.30	3.30	3.30	3.30	3.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	13.90
Hartville	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	19.20	19.20	19.20	14.03	14.03	14.03	14.03	30.53	30.53
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	16.90	16.90	16.90	16.90	16.90	16.90	13.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.50	2.80
Minerva	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	4.70
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	21.40	21.40	21.40	18.40	18.40	18.40	16.40	16.40	16.40	13.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.75
Canton Regional Transit Authority	-	-	-	3.90	3.90	3.90	3.90	3.90	2.40	2.40
County Parks	0.50	0.50	0.50	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Massillon Joint Recreational District	-	-	-	-	-	0.30	0.30	0.30	0.30	0.30
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-	-
Stark County District Library	0.75	0.75	0.75	-	-	-	-	-	-	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Special Assessments Billed and Collected

### Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2000	\$ 988,933	\$ 833,704	84.3%	\$ 179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401
1996 (2)	2,447,281	1,068,470	43.7	191,416
1995	709,067	535,661	75.5	205,675
1994	751,822	566,728	75.4	229,003
1993	787,611	583,635	74.1	235,652
1992	806,020	626,752	77.8	207,576
1991	805,159	642,346	79.8	188,438

(1) Outstanding delinquent assessments include accrued interest.

(2) The Special Assessments Billed and Collected for 1996 include amounts that the property owners have paid off prior to the issuance of debt by the County.

Source: Stark County Auditor



# STARK COUNTY, OHIO

## Computation of Legal Debt Margin

December 31, 2000

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2000	\$ 5,560,390,038	\$ 5,560,390,038
Debt Limitation	137,509,751	55,603,900
Total Outstanding Debt:		
General Obligation Bonds	19,162,000	19,162,000
Special Assessment Bonds	3,588,526	3,588,526
OWDA Loans	19,259,057	19,259,057
OPWC Loan	<u>1,015,140</u>	<u>1,015,140</u>
Total	<u>43,024,723</u>	<u>43,024,723</u>
Exemptions:		
General Obligation Bonds - Enterprise	19,162,000	19,162,000
Special Assessment Bonds	3,588,526	3,588,526
OWDA Loans	19,259,057	19,259,057
OPWC Loan	<u>1,015,140</u>	<u>1,015,140</u>
Total	<u>43,024,723</u>	<u>43,024,723</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 137,509,751</u>	<u>\$ 55,603,900</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>131,509,751</u>
	<u>\$ 137,509,751</u>

(2) The Debt Limitation equals one percent of the assessed value.

(3) The Amount Available in the Debt Service Fund of \$331,051 is not listed as an exemption since all debt is exempt and including it would result in negative net debt.

Source: Stark County Auditor

# STARK COUNTY, OHIO

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

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2000	378,098	\$ 5,650,390,038	\$ -	\$ 331,051	\$ -	0.00%	0.00%
1999	373,174	5,580,857,777	-	314,870	-	0.00	0.00
1998	373,112	5,414,711,969	-	254,556	-	0.00	0.00
1997	373,719	4,739,945,035	5,660,000	200,942	5,459,058	0.12	14.61
1996	374,406	4,598,074,280	5,920,000	183,722	5,736,278	0.12	15.32
1995	374,024	4,530,593,469	6,165,000	728,592	5,436,408	0.12	14.53
1994	373,705	4,197,673,914	6,400,000	2,338,094	4,061,906	0.10	10.87
1993	373,484	4,116,644,106	6,620,000	1,955,050	4,664,950	0.11	12.49
1992	371,461	4,081,353,772	6,825,000	2,197,406	4,627,594	0.11	12.46
1991	369,595	3,817,933,034	7,025,000	1,323,800	5,701,200	0.15	15.43

(1) Includes only General Obligation Bonds.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Fund Expenditures  
Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service (1)</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Fund Expenditures</u>
2000	\$ 255,310	\$ 237,319	\$ 492,629	\$ 47,183,435	1.04%
1999	365,312	291,851	657,163	38,900,341	1.69
1998	280,000	393,252	673,252	44,859,215	1.50
1997	260,000	409,372	669,372	31,096,556	2.15
1996	245,000	424,318	669,318	29,945,262	2.24
1995	235,000	450,461	685,461	29,245,234	2.34
1994	220,000	476,861	696,861	26,789,349	2.60
1993	205,000	504,536	709,536	28,493,748	2.49
1992	200,000	534,536	734,536	37,172,598	1.98
1991	-	534,536	534,536	27,762,513	1.93

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Computation of Direct and Overlapping General Obligation Bonded Debt  
December 31, 2000*

<u>Political Subdivision</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Cities Wholly Within County	\$ 71,680,000	100.00	\$ 71,680,000
Villages Wholly Within County	2,784,007	100.00	2,784,007
Townships Wholly Within County	1,690,000	100.00	1,690,000
School Districts Wholly Within County	79,374,886	100.00	79,374,886
City of Alliance	4,785,000	99.77	4,773,995
Village of Minerva	50,000	62.03	31,015
Alliance City School District	12,274,991	93.52	11,479,572
Jackson Local School District	38,343,629	97.93	37,549,916
Lake Local School District	27,333,001	99.66	27,240,069
Sandy Valley Local School District	240,000	70.45	169,080
Southeast Local School District	580,000	0.01	58
Tuscarawas Valley Local School District	245,000	7.86	<u>19,257</u>
Total Applicable to Stark County			<u>\$ 236,791,855</u>

(1) Includes only General Obligation Bonded Debt.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Demographic Statistics*

*December 31, 2000*

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
The Timken Company	Tapered roller bearings and steel	6,108
Aultman Health Foundation	Health care	3,515
County of Stark	County government	2,852
Republic Technologies International LLC	Steel bars, rolled steel, pipe and tube	2,800
Maytag Corporation (Hoover Company operations)	Vacuum sweepers and other appliances	2,750
Mercy Medical Center	Health care	2,700
Canton City Board of Education	Education	1,794
Diebold, Inc.	Bank security and systems equipment	1,578
The Akro Corporation	Fabricated rubber products	1,250
Belden and Blake Corporation	Oil Exploration	1,250

(continued)

Source: Stark Development Board

# STARK COUNTY, OHIO

Demographic Statistics (continued)

December 31, 2000

Total Population 378,098

Sex

Male 181,862

Female 196,236

Age

Under 5 Years 23,690

5 to 14 Years 52,183

15 to 19 Years 27,125

20 to 24 Years 21,381

25 to 44 Years 113,300

45 to 54 Years 50,037

55 to 64 Years 34,041

65 to 74 Years 31,068

75 Years and Over 25,275

Under 20 Years 102,998

Percent of Total  
Population 27.2

65 Years and over 56,343

Percent of Total  
Population 14.9

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>
2000	378,098	63,567	4.1
1999	373,174	64,746	4.3
1998	373,112	65,110	4.1
1997	373,719	65,283	4.8
1996	374,406	65,628	5.3
1995	374,024	64,865	5.0
1994	373,705	64,673	6.1
1993	373,484	64,548	7.0
1992	371,461	63,967	7.9
1991	369,595	63,811	7.1

Sources:

- (1) U.S. Bureau of the Census and Ohio Department of Development,  
Office of Strategic Research
- (2) Stark County Educational Service Center
- (3) Ohio Bureau of Employment Services

# STARK COUNTY, OHIO

## Property Value, Construction and Bank Deposits

Last Ten Years

Collection Year	Real Property Value			New Construction			
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits
2000	\$ 3,454,120,400	\$ 1,013,046,030	\$ 4,467,166,430	\$ 43,816,290	\$ 17,913,240	\$ 61,729,530	\$ 1,021,596,000
1999	3,371,481,840	1,004,438,080	4,375,919,920	37,539,330	42,996,420	80,535,750	916,844,000
1998	3,293,801,960	956,320,160	4,250,122,120	43,410,890	22,111,630	65,522,520	843,638,000
1997	2,770,921,870	844,710,060	3,615,631,930	42,904,610	18,770,780	61,675,390	1,623,273,000
1996	2,700,196,530	801,302,240	3,501,498,770	47,255,860	16,715,340	63,971,200	1,570,223,000
1995	2,638,654,350	817,699,210	3,456,353,560	44,588,780	9,353,420	53,942,200	1,589,558,000
1994	2,396,278,330	756,219,480	3,152,497,810	39,269,230	6,591,000	45,860,230	848,654,000
1993	2,325,264,660	753,135,310	3,078,399,970	36,828,890	7,113,740	43,942,630	803,704,000
1992	2,282,530,370	743,189,220	3,025,719,590	25,931,110	11,982,790	37,913,900	797,601,000
1991	2,017,964,640	747,814,670	2,765,779,310	29,420,180	10,841,730	40,261,910	738,397,000

(1) Does not include Public Utility Real Property and Mineral Lands and Rights.

Source: Stark County Auditor  
Federal Reserve Bank of Cleveland, Ohio

# STARK COUNTY, OHIO

## Principal Property Taxpayers

December 31, 2000

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Timken Company	Tapered Roller Bearings and Steel	\$ 34,353,010	\$ 116,512,490	\$ 150,865,500	2.79%
Ohio Power	Electric Utility	3,715,850	127,648,780	131,364,630	2.43
East Ohio Gas	Telephone Utility	2,200,650	60,101,710	62,302,360	1.15
Ohio Bell Telephone	Natural Gas Utility	3,438,070	52,184,570	55,622,640	1.03
Ohio Edison	Electric Utility	2,053,090	46,719,370	48,772,460	0.90
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	12,946,810	25,269,530	38,216,340	0.71
Republic Technologies International LLC	Steel Bars, Rolled Steel, Pipe and Tube	3,679,940	32,922,940	36,602,880	0.68
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	18,141,090	-	18,141,090	0.34
Consumers Ohio Water Company	Water Utility	-	17,367,570	17,367,570	0.32
CSAHS/UHHS- Canton Inc (Mercy Medical Center)	Health Care	<u>14,342,100</u>	- a	<u>14,342,100</u>	0.26
Totals		<u>\$ 94,870,610</u>	<u>\$ 478,726,960</u>	<u>\$ 573,597,570</u>	

a - Exempt from filing tangible personal property

Source: Stark County Auditor



# STARK COUNTY, OHIO

## Miscellaneous Statistics

December 31, 2000

Date of Incorporation	1808
155th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Canton, Ohio
Area - Square Miles	567
Number of Political Subdivisions Located in the County:	
Cities	5
Villages	14
Townships	17
School Districts	20
Vocational School Districts	3
Colleges:	3
Malone	
Mount Union	
Stark State College of Technology	
Universities:	3
Ashland - Stark Branch	
Kent State - Stark Branch	
Walsh	
Road Mileage (2)	
U.S. Highways	74.5
State Highways	254.6
County Highways	419.1
Communications	
9 Radio Stations - WCER-AM, WINW-AM, WRCW-AM, WTIG-AM, WHBC-AM/FM, WNPQ-FM, WQXK-FM, WRQK-FM, WZKL-FM	
1 Television Station - WDLI-TV (CH17)	
4 Daily Newspapers - Alliance Review, Beacon Journal - Stark County Bureau, The Independent, The Repository	
Voter Statistics, Election of November, 2000 (3)	
Number of Registered Voters	240,794
Number of Voters, Last General Election	163,061
Percentage of Voters Voting	67.72%

### Sources:

- (1) 2000 Census of Population & Housing
  - (2) Ohio Department of Transportation
  - (3) Stark County Board of Elections
- All other information obtained from County records



STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

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800-282-0370  
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## STARK COUNTY FINANCIAL CONDITION

### 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  
AUGUST 23, 2001