

**AUDITED FINANCIAL STATEMENTS**

**STARK-TUSCARAWAS-WAYNE JOINT SOLID  
WASTE MANAGEMENT DISTRICT**

**DECEMBER 31, 2001 AND 2000**







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

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Board of Directors  
Stark-Tuscarawas-Wayne Joint Solid Waste Management District  
9918 Wilkshire Blvd NE  
Bolivar, Ohio 44612-8978

We have reviewed the Independent Auditor's Report of the Stark-Tuscarawas-Wayne Joint Solid Waste Management District, Tuscarawas County, prepared by Bruner-Cox LLP, for the audit period January 1, 2001 through December 31, 2001. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Stark-Tuscarawas-Wayne Joint Solid Waste Management District is responsible for compliance with these laws and regulations.

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

JIM PETRO  
Auditor of State

July 18, 2002

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Stark-Tuscarawas-Wayne Joint Solid Waste Management District  
Bolivar, Ohio

We have audited the accompanying balance sheets of Stark-Tuscarawas-Wayne Joint Solid Waste Management District as of December 31, 2001 and 2000, and the related statements of revenues, expenses and changes in retained earnings – enterprise fund; revenues, disbursements and changes in fund balance – general fund, and cash flows – enterprise fund for the years then ended. These general-purpose financial statements are the responsibility of the Stark-Tuscarawas-Wayne Joint Solid Waste Management District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Stark-Tuscarawas-Wayne Joint Solid Waste Management District as of December 31, 2001, and the results of its operations and the cash flows of its enterprise fund types for the years ended December 31, 2001 and 2000 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2002 on our consideration of the Stark-Tuscarawas-Wayne Joint Solid Waste Management District'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 audits.

*Bruner • Cox, LLP*

February 25, 2002

**BALANCE SHEETS**

**STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**December 31, 2001 and 2000**

<b>ASSETS</b>	Enterprise	General	Total	
	Fund	Fund	2001	2000
<b>Current assets</b>				
Cash and cash equivalents	\$ 3,676,107	\$ 1,907,093	\$ 5,583,200	\$ 5,583,676
Investments	2,497,130	-	2,497,130	4,951,669
Landfill fees receivable	344,233	-	344,233	350,197
Unused grants receivable	105,847	-	105,847	-
Interest receivable	55,155	-	55,155	-
Due from Enterprise Fund	-	193,688	193,688	67,618
<b>Total current assets</b>	6,678,472	2,100,781	8,779,253	10,953,160
<b>Investments - long-term</b>	2,481,781	-	2,481,781	-
<b>Property and equipment</b>				
Land improvements	99,651	-	99,651	98,151
Building	462,396	-	462,396	462,396
Furniture and fixtures	55,214	-	55,214	48,646
Vehicles	40,286	-	40,286	40,286
	657,547	-	657,547	649,479
Less accumulated depreciation	148,676	-	148,676	118,376
	508,871	-	508,871	531,103
	\$ 9,669,124	\$ 2,100,781	\$ 11,769,905	\$ 11,484,263

The accompanying notes are an integral part of the financial statements.



<b>LIABILITIES, RETAINED EARNINGS AND FUND BALANCE</b>	Enterprise Fund	General Fund	Total	
			<b>2001</b>	2000
<b>Current liabilities</b>				
Accounts payable	\$ 408,408	\$ -	\$ <b>408,408</b>	\$ 147,680
Accrued payroll and withholdings	5,142	-	<b>5,142</b>	2,104
Accrued vacation and sick leave	67,765	-	<b>67,765</b>	56,723
Due to General Fund	193,688	-	<b>193,688</b>	67,618
<b>Total current liabilities</b>	675,003	-	<b>675,003</b>	274,125
<b>Retained earnings</b>	8,994,121	-	<b>8,994,121</b>	9,605,382
<b>Fund balance</b>	-	2,100,781	<b>2,100,781</b>	1,604,756
<hr/>				
	\$ 9,669,124	\$ 2,100,781	\$ <b>11,769,905</b>	\$ 11,484,263

**STATEMENTS OF REVENUES, DISBURSEMENTS AND CHANGES IN  
RETAINED EARNINGS – ENTERPRISE FUND**

**STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**For the years ended December 31, 2001 and 2000**

	<b>2001</b>	<b>2000</b>
<b>OPERATING REVENUES</b>		
Landfill fees		
Inside district	\$ 792,912	\$ 812,434
Outside district	3,033,420	3,115,528
Outside state	360,157	299,326
Grant revenue	-	100,000
	<u>4,186,489</u>	<u>4,327,288</u>
<b>OPERATING EXPENSES</b>		
Salaries	136,607	125,478
Employee benefits and payroll taxes	46,941	38,214
Financial assistance to city/county Boards of Health	306,345	382,757
Recycling and composting grants	791,079	485,911
Appliance, battery and oil collections	940,317	458,873
Road repair grants and interchange studies	58,675	207,129
County Sheriff's grants	405,465	452,439
District programs	1,490,906	986,915
Landfill and tire clean-ups	46,791	82,293
Professional fees	405,973	538,145
Office supplies	7,275	8,600
Telephone	8,729	9,316
Utilities	6,114	6,043
Land lease	1,000	4,000
Postage and meter	48,123	71,191
Printing and brochures	4,380	1,422
Employee travel and expenses	26,636	19,906
Advertising	9,538	2,140
Cleaning and maintenance	15,086	16,050
Dues and subscriptions	2,538	1,836
Seminars and public education	3,161	5,343
Insurance	3,126	3,046
Depreciation	30,300	31,118
Miscellaneous	2,645	1,672
	<u>4,797,750</u>	<u>3,939,837</u>
<b>Excess (deficiency) of revenues over expenses</b>	<b>(611,261)</b>	<b>387,451</b>
<b>RETAINED EARNINGS, BEGINNING OF YEAR</b>	<b>9,605,382</b>	<b>9,217,931</b>
<b>RETAINED EARNINGS, END OF YEAR</b>	<b>\$ 8,994,121</b>	<b>\$ 9,605,382</b>

The accompanying notes are an integral part of the financial statements.

**STATEMENTS OF REVENUES, DISBURSEMENTS AND CHANGES IN  
FUND BALANCE – GENERAL FUND**

**STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**For the years ended December 31, 2001 and 2000**

	<b>2001</b>	<b>2000</b>
<hr/>		
<b>REVENUES</b>		
Interest income, net of bond premium amortization	\$ 496,025	\$ 524,578
<b>DISBURSEMENTS</b>		
Environmental survey	-	181,561
	<hr/>	
<b>Excess of revenues over disbursements</b>	<b>496,025</b>	<b>343,017</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,604,756</b>	<b>1,261,739</b>
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<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,100,781</b>	<b>\$ 1,604,756</b>
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The accompanying notes are an integral part of the financial statements.

**STATEMENTS OF CASH FLOWS – ENTERPRISE FUND**

**STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**For the years ended December 31, 2001 and 2000**

	<b>2001</b>	<b>2000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ (611,261)	\$ 387,451
Noncash items included in excess (deficiency) of revenues over expenses		
Depreciation	30,300	31,118
Amortization of bond premium	68,547	99,022
Changes in assets and liabilities		
Landfill fees receivable	5,964	230,046
Unused grants receivable	(105,847)	-
Interest receivable	(55,155)	-
Accounts payable	260,728	(203,703)
Accrued payroll and withholdings	3,038	(692)
Accrued vacation and sick leave	11,042	5,394
Due to General Fund	126,070	(90,367)
	<hr/>	<hr/>
<b>Cash provided by (used in) operating activities</b>	<b>(266,574)</b>	<b>458,269</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Maturity of investments	4,900,000	-
Purchase of investments	(4,995,789)	-
Purchase of property and equipment	(8,068)	(3,045)
	<hr/>	<hr/>
<b>Cash used in investing activities</b>	<b>(103,857)</b>	<b>(3,045)</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(370,431)</b>	<b>455,224</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>4,046,538</b>	<b>3,591,314</b>
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 3,676,107</b>	<b>\$ 4,046,538</b>
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## NOTES TO FINANCIAL STATEMENTS

### STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

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#### **Note 1. Reporting Entity and Significant Accounting Policies**

##### **Reporting Entity**

The Stark-Tuscarawas-Wayne Joint Solid Waste Management District (the "District") was formed on November 28, 1988 pursuant to Chapters 343 and 3734 of the Ohio Revised Code. The District is responsible for the preparation and implementation of the joint solid waste management plan for the counties of Stark, Tuscarawas and Wayne. The District is governed by a Board of Directors comprised of all of the County Commissioners.

In accordance with the Statements of the Governmental Accounting Standards Board, including GASB No. 14, the District's financial statements include all funds and activities over which the District's Board of Directors and Executive Director are financially accountable.

Based on the foregoing criteria, the financial statements only include the activities of the District.

##### **Basis of Presentation**

The District's financial statements are organized on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets and other financial resources, together with all related liabilities and residual equity 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.

The District has established the Enterprise Fund to receive landfill fees levied under Divisions (B) (1) to (3) of Section 3734.57 of the Ohio Revised Code. Such fees are to be expended in accordance with the provisions outlined in Section 3734.57 of the Ohio Revised Code. This Fund is a proprietary fund type in which funds account for operations that are organized to be self-supporting through user charges.

Under Section 5705.10 of the Ohio Revised Code, all interest income derived from the Enterprise Fund assets shall be paid directly into the General Fund. Amounts due the General Fund from the Enterprise Fund represent interest earnings not transferred at year end. This Fund is a governmental fund type in which the Fund is charged with all operating costs of the District for which a separate fund has not been established.

##### **Basis of Accounting**

The Enterprise Fund is accounted for using the accrual basis of accounting, in which revenues are recognized when they are earned, and expenses are recognized when they are incurred. It is the District's policy to apply all Financial Accounting Standards Board (FASB) Statements and Interpretations issued after November 30, 1989 to the Enterprise Fund that do not conflict with or contradict Government Accounting Standards Board pronouncements.

## NOTES TO FINANCIAL STATEMENTS

### STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

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#### **Note 1. Reporting Entity and Significant Accounting Policies (Continued)**

The General Fund is accounted for using the modified accrual basis of accounting. This practice differs from accounting principles generally accepted in the United States of America in that revenues are recognized in the accounting period in which they become both available and measurable rather than when earned, and expenditures are recognized when paid rather than when the liability is incurred.

#### **Use of Estimates**

The preparation of financial statements (Enterprise Fund) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Concentration of Credit Risk**

The District maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The District has not experienced any losses in such accounts. Management believes it is not exposed to any significant credit risk on cash.

#### **Cash and Cash Equivalents**

The District considers all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents.

#### **Landfill Fees Receivable**

Landfill fees receivable represent amounts due from landfills for tipping fees collected. Credit is extended based on an evaluation of a business or individual's financial condition and generally, collateral is not required.

#### **Property and Equipment**

Property and equipment is stated at cost less accumulated depreciation. The cost of maintenance and repairs is expensed as incurred; significant renewals and betterments are generally capitalized. When assets are retired or otherwise disposed of, the costs and related accumulated depreciation are removed from the accounts and any resulting gain or loss is recognized in income for the period. Depreciation of property and equipment is computed using the straight-line method over the estimated useful lives of the respective assets.

#### **Pensions**

The provision for pension cost is recorded on an accrual basis, and the District's policy is to fund pension costs as they accrue.

## NOTES TO FINANCIAL STATEMENTS

### STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

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#### **Note 1. Reporting Entity and Significant Accounting Policies (Continued)**

##### **Vacation and Sick Leave**

District employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences either vest or accumulate and are accrued when they are earned.

##### **Investments**

The District carries investments in debt securities at amortized cost. The District's policy is to recognize only those losses that are permanent.

##### **Prior Year Financial Statements**

The 2000 balance sheet is presented for comparative purposes only and is not intended to present all information necessary for a fair presentation of the 2000 financial position in conformity with accounting principles generally accepted in the United States of America.

##### **Income Taxes**

The District is a Government entity and, as a result, is exempt from Federal and state income taxes.

#### **Note 2. Cash and Cash Equivalents**

The investment and deposit of monies are governed by provisions of the Ohio Revised Code and the District's Board of Trustees. In accordance with these provisions, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The provisions also permit the District to invest its money in certificates of deposit, savings accounts, money market accounts, the State Treasurer's Investment Pool (STAR Ohio) and obligations of the United States Government or certain agencies thereof. The District may also enter into repurchase agreements with any eligible depository 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 lieu of amounts insured by the Federal Deposit Insurance Company (FDIC) or may pledge a pool of Government securities, the statutory value of which will range from 100% to 120% of the total value of public monies on deposit at the institutions. 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. State law does not require security for public deposits and investments to be maintained in the District's name.

During 2001 and 2000, the District complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made. The District was also in compliance with the provisions of the statutes concerning security requirements. The District will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

**NOTES TO FINANCIAL STATEMENTS**

**STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT**

**Note 2. Cash and Cash Equivalents (Continued)**

**Deposits with Financial Institutions**

At December 31, 2001, the carrying amount of the District's deposits with financial institutions was \$348,576 and the bank balance was \$332,984. Fully insured deposits included in the bank balance amounted to \$100,000 at December 31, 2001. The remaining deposits of \$248,576 were specifically collateralized by the Public Depository. In addition, \$5,250,216 is invested with STAR Ohio. STAR Ohio is an investment pool created pursuant to Ohio statutes and managed by the Treasurer of the State of Ohio. The amounts invested with STAR Ohio are not classified by risk categories since they are not evidenced by securities that exist in physical or book entry forms as defined by GASB Statement No. 3.

**Investments**

The carrying amounts and fair values of the District's financial instruments at December 31, 2001 are as follows. The investments that are presented by specific identifiable investment securities are classified as to credit risk by the three categories described below.

- Category A Insured or registered, or securities held by the District or its agent in the District's name.
- Category B Uninsured and unregistered, or securities held by the counterparty's trust department or agent in the District's name.
- Category C Uninsured and unregistered, or securities held by the counterparty, or by its trust department or agent, but not in the District's name.

	Carrying amount	Fair value	Risk category
<b>Enterprise Fund</b>			
Cash and cash equivalents	\$ 3,343,123	\$ 3,343,123	
Investments, current			
U. S. Treasury Bonds, 6.000%, due 7-31-02	1,215,562	1,229,625	A
U. S. Treasury Bills, 1.300%, due 5-30-02	1,281,568	1,299,546	A
Investments, long-term			
U. S. Treasury Note, 4.750%, due 1-31-03	1,209,956	1,232,250	A
U. S. Treasury Note, 3.875%, due 6-30-03	1,271,825	1,297,711	A
	8,322,034	8,402,255	
<b>General Fund</b>			
Cash and cash equivalents	1,907,093	1,907,093	

It is the intent of the District to hold the investments until maturity.



## NOTES TO FINANCIAL STATEMENTS

### STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

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#### **Note 3. Pension Plan**

All employees participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multi-employer public employee defined benefit plan. PERS provides additional benefits including disability, survivor, health care coverage and early retirement incentives. These additional benefits vest at different lengths of service credit. Benefits are established by State statute. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employee Retirement System of Ohio, 277 East Towne Street, Columbus, Ohio 43215-4642.

For the years ended December 31, 2001, 2000 and 1999, the Ohio Revised Code requires covered employees to contribute 8.5% of their salary to the plan and requires the District to contribute 13.55% of covered payrolls, of which 9.35% was the portion used to fund the pension obligations, with the balance being applied toward the health care program for retirants. As an additional employee benefit, the District pays for one-half of each employee's required contribution. The District's total covered payroll for the years ended December 31, 2001, 2000 and 1999 were \$125,564, \$120,069 and \$116,132, respectively. The District's 2001, 2000 and 1999 total contributions were \$22,350, \$21,372 and \$20,671, respectively.

The contribution requirement to fund the pension obligation for the year ended December 31, 2001 was \$22,413, which consisted of \$11,740 from the District and \$10,673 from the employees, which met the required percentages. The contribution requirements were also met in 2000 and 1999.

#### **Note 4. Other Postemployment Benefits**

The District provides only health care benefits as a postemployment benefit under GASB Statement No. 12 through its contributions to PERS.

PERS provides postretirement health care coverage to age and service retirants with ten years or more of qualifying service credit. The postretirement health care benefits cover disability recipients and primary survivor recipients. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employee Retirement System of Ohio, 277 East Towne Street, Columbus, Ohio 43215-4642.

Postretirement health care coverage is funded by a portion of the District's contribution. During 2001, the District's portion that was used to fund health care was \$5,274 representing 4.2% of covered payroll. Postretirement health care benefits are established by State statute.

#### **Note 5. Related Party Transactions**

The District receives landfill fees from a landfill owned and operated by the County of Wayne. Landfill fees of \$104,771 and \$122,437 were recorded as landfill fee revenue from the County of Wayne in 2001 and 2000, respectively. At December 31, 2001 and 2000, \$18,272 and \$17,798, respectively, due from the County of Wayne was included in landfill fees receivable.

During 1997, the District entered into an agreement to lease land from the County of Tuscarawas. The lease is a 99-year lease with required annual lease payments of \$1,000.

## NOTES TO FINANCIAL STATEMENTS

### STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT

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#### **Note 6. Risk Management**

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Vehicles
- Errors and omissions

The employees of the District are also provided health insurance, and dental and vision coverage is also available to full-time employees through a private carrier.



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Stark-Tuscarawas-Wayne Joint Solid Waste Management District  
Bolivar, Ohio

We have audited the financial statements of Stark-Tuscarawas-Wayne Joint Solid Waste Management District as of and for the year ended December 31, 2001, and have issued our report thereon dated February 25, 2002. 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 Stark-Tuscarawas-Wayne Joint Solid Waste Management District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

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

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

*Bruner-Cox, LLP*

February 25, 2002





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**STARK-TUSCARAWAS-WAYNE JOINT WASTE MANAGEMENT DISTRICT**

**TUSCARAWAS 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 6, 2002**