

**FINANCIAL CONDITION  
STARK COUNTY**

**SINGLE AUDIT**

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



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

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**STATE OF OHIO**



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

JIM PETRO, AUDITOR OF STATE

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

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

County Commissioners  
Stark County  
200 West Tuscarawas Street  
Canton, Ohio 44702

To the County Commissioners:

We have audited the general purpose financial statements of Stark County, Ohio, (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 9, 2000. Our report indicated we did not audit the financial statements of The Workshops Incorporated, which represents 49 percent of the assets in the component unit column and \$2,036,605 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether 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 9, 2000.

**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 1999-61276-001.

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 1999-61276-001 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 9, 2000.

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.

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

**Jim Petro**  
Auditor of State

June 9, 2000



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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  
200 West Tuscarawas Street  
Canton, Ohio 44702

To the County Commissioners:

**Compliance**

We have audited the compliance of Stark County, Ohio, (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 its major federal program for the year ended December 31, 1999. The County's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the 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 its major federal program for the year ended December 31, 1999.

**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 operation that we consider to be material weaknesses.

### **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, 1999, and have issued our report thereon dated June 9, 2000. Our report indicated we did not audit the financial statements of The Workshops, Incorporated which represents 49 percent of the assets in the component unit column and \$2,036,605 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 Federal Awards Receipts and Expenditures 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 9, 2000



**STARK COUNTY, OHIO**  
*Schedule of Federal Awards Receipts and Expenditures*  
*For the Year Ended December 31, 1999*

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>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	\$2,768,374	\$2,768,374
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Medicaid Assistance Program (B)	93.778	FY1997	6,284,500	0	556
Medicaid Assistance Program (B)	93.778	FY1998	5,465,554	159,615	209,469
Medicaid Assistance Program (B)	93.778	FY1999	6,035,795	3,679,053	4,061,084
	93.778	FY2000	6,502,040	643,731	1,369,444
<i><u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u></i>					
Medicaid Assistance Program (F)	93.778	FY1998	352,500	459	8,775
Medicaid Assistance Program (F)	93.778	FY1999	323,170	186,778	141,187
Medicaid Assistance Program (F)	93.778	FY2000		9,291	168,041
<i>Total Medicaid Assistance</i>				<u>7,447,301</u>	<u>8,726,930</u>
<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	FY1999	388,416	240,514	160,080
Social Services Block Grant (A)	93.667	FY2000	320,080	101,805	170,015
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Social Services Block Grant (B)	93.667	FY1999	261,652	243,348	261,652
Social Services Block Grant (B)	93.667	FY2000	318,780	64,536	64,536
<i>Total Social Services Block Grant</i>				<u>650,203</u>	<u>656,283</u>
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Projects for Assistance in Transition from Homelessness(B)	93.150	FY1999	35,382	35,382	35,382
Comprehensive Community Mental Health Services (B)	93.104	FY1999	14,200	14,200	312,024

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

**STARK COUNTY, OHIO**  
*Schedule of Federal Awards Receipts and Expenditures*  
*For the Year Ended December 31, 1999*  
*(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 Alcohol and Drug Addiction Services</u></i>					
Block Grant for Community Mental Health Services (F)	93.958	FY2000	\$92,500	\$41,111	\$41,111
Consolidated Knowledge Development & Application Program (F)	93.230	FY2000	278,102	75,136	75,441
Block Grants for Prevention and Treatment of Substance (B) & (F)	93.959	FY1998	1,511,113	0	11,000
Block Grants for Prevention and Treatment of Substance (B) & (F)	93.959	FY1999	2,076,496	979,852	975,174
Block Grants for Prevention and Treatment of Substance (B) & (F)	93.959	FY2000	2,076,496	1,202,142	1,206,268
<i>Total Block Grants for Prevention and Treatment</i>				<u>2,181,994</u>	<u>2,192,442</u>
<i>Total U.S. Department of Health and Human Services</i>				<u>10,445,327</u>	<u>12,039,613</u>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
<i><u>Passed Through Ohio Department of Education</u></i>					
<i>Child Nutrition Cluster</i>					
National School Lunch Program (A)	10.555	FY1999	N/A	27,361	20,503
National School Lunch Program (A)	10.555	FY2000	N/A	14,041	16,777
<i>Total U.S. Department of Agriculture Child Nutrition Cluster</i>				<u>41,402</u>	<u>37,280</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
Community Development Block Grants/Entitlement Grants (C)	14.218	B97UC390005	1,711,000	1,287,910	1,287,910
Community Development Block Grants/Entitlement Grants (C)	14.218	B98UC390005	1,658,000	886,837	780,253
<i>Total Community Development Block Grant</i>				<u>2,174,747</u>	<u>2,068,163</u>
HOME Investment Partnerships Program (C)	14.239	M-96DC390204	995,000	294,263	269,347
HOME Investment Partnerships Program (C)	14.239	M-97DC390204	973,000	707,799	606,211
<i>Total HOME Investment Partnerships Program</i>				<u>1,002,062</u>	<u>875,558</u>
Public and Indian Housing Drug Elimination Program (E)	14.854	97-SMHA-PR-CRM	10,757	0	2,024
<i>Total U.S. Department of Housing and Urban Development</i>				<u>3,176,809</u>	<u>2,945,745</u>

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

**STARK COUNTY, OHIO**  
*Schedule of Federal Awards Receipts and Expenditures*  
*For the Year Ended December 31, 1999*  
*(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>					
Emergency Management-State and Local Assistance (D)	83.534	FY1998	\$961	\$961	\$0
Emergency Management-State and Local Assistance (D)	83.534	FY1999	38,384	38,384	28,536
Emergency Management-State and Local Assistance (D)	83.534	FY2000	38,384	0	18,610
<i>Total Federal Emergency Management Agency</i>				39,345	47,146
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<i><u>Passed Through Ohio Department of Education</u></i>					
Innovative Education Program Strategies (A)	84.298	066324C2S197	3,653	0	343
Innovative Education Program Strategies (A)	84.298	066324C2S198	538	0	16
Innovative Education Program Strategies (A)	84.298	066324C2S199	669	100	543
<i>Total Innovative Education Program Strategies</i>				100	902
<i>Special Education Cluster</i>					
Special Education - Grants to States (A)	84.027	0663246BSF98P	69,840	0	99
Special Education - Grants to States (A)	84.027	0663246BSF99P	83,628	36,649	35,310
Special Education - Grants to States (A)	84.027	0663246BSF00P	112,497	85,238	38,595
<i>Total Special Education - Grants to States</i>				121,887	74,004
Special Education - Preschool Grants (A)	84.173	066324PGS198P	31,122	0	95
Special Education - Preschool Grants (A)	84.173	066324PGS199P	32,448	15,279	21,190
Special Education - Preschool Grants (A)	84.173	066324PGS120000P	32,518	18,098	4,609
Special Education - Preschool Grants (A)	84.173	066324-PG-SC-S99	37,256	37,256	37,122
<i>Total Special Education Preschool Grant</i>				70,633	63,016
<i>Total Special Education Cluster</i>				192,520	137,020
<i><u>Passed Through Ohio Rehabilitation Services Commission</u></i>					
Rehabilitation Services - Vocational Rehabilitation Grants (A)	84.126	CSA90-30	N/A	96,568	99,756
<i>Total U.S. Department of Education</i>				289,188	237,678
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
Public Safety Partnership and Community Policing Grants (H)	16.710	98ULWX0047	225,000	73,489	72,094
Local Law Enforcement Block Grants Program (H)	16.592	98LBVX8902	100,000	0	100,000
Local Law Enforcement Block Grants Program (H)	16.592	98LBVX6535	130,000	130,000	12,450
<i>Total Local Law Enforcement Block Grant</i>				130,000	112,450
<i><u>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</u></i>					
Title V - Delinquency Prevention Program (C)	16.548	95JV7505009	37,500	32,473	0
Drug Court Discretionary Grant Program (G)	16.585	98DCVX0088	373,245	150,000	159,452

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

**STARK COUNTY, OHIO**  
*Schedule of Federal Awards Receipts and Expenditures*  
*For the Year Ended December 31, 1999*  
*(continued)*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
Byrne Formula Grant Program (E)	16.579	97DGE037092	\$56,360	\$4,697	\$11,680
Byrne Formula Grant Program (E)	16.579	98DGE037092	56,360	56,360	36,456
Byrne Formula Grant Program (E)	16.579	99DGE037092	56,360	14,090	0
Byrne Formula Grant Program (C)	16.579	97DGD027110	22,372	6,532	6,532
Byrne Formula Grant Program (C)	16.579	98DGD027110	21,721	15,843	15,843
Byrne Formula Grant Program (C)	16.579	97DGB017103	16,162	5,927	5,927
Byrne Formula Grant Program (C)	16.579	96DGG017121	150,000	0	297
Byrne Formula Grant Program (C)	16.579	95RUNCH9027	100,000	0	65,121
Byrne Formula Grant Program (C)	16.579	95RUN-N35-9061	75,000	75,000	0
<i>Total Byrne Formula Grant Program</i>				<u>178,449</u>	<u>141,856</u>
Violence Against Women Formula Grants (H)	16.588	96WFVA78217	48,305	30,555	24,931
Violence Against Women Formula Grants (H)	16.588	98WFVA28217	70,500	11,449	41,653
Violence Against Women Formula Grants (E)	16.588	96WFVA28212	47,044	11,761	22,111
Violence Against Women Formula Grants (E)	16.588	98WFVA28212	57,023	42,767	36,292
<i>Total Violence Against Women Formula Grants</i>				<u>96,532</u>	<u>124,987</u>
<i><u>Passed Through Ohio State Attorney</u></i>					
<i><u>General (Victim of Crime Act)</u></i>					
Crime Victim Assistance (E)	16.575	98VAGENE148	17,878	8,938	15,689
Crime Victim Assistance (E)	16.575	99VAGENE148	77,895	58,421	69,533
Crime Victim Assistance (E)	16.575	99VAGENE148T	82,894	20,724	8,163
Crime Victim Assistance (E)	16.575	99VAGENE148X	17,878	4,470	3,369
<i>Total Crime Victim Assistance Grants</i>				<u>92,553</u>	<u>96,754</u>
<i>Total U.S. Department of Justice</i>				<u>753,496</u>	<u>707,593</u>
<b><u>U.S. DEPARTMENT OF</u></b>					
<b><u>TRANSPORTATION</u></b>					
<i><u>Passed Through Office of the Governor's</u></i>					
<i><u>Highway Safety Representative</u></i>					
State and Community Highway Safety (H)	20.600	FY1998	54,991	11,603	0
State and Community Highway Safety (H)	20.600	FY1999	59,333	59,249	59,249
<i>Total U.S. Department of Transportation</i>				<u>70,852</u>	<u>59,249</u>
<i>Total Federal Financial Assistance</i>				<u>\$14,816,419</u>	<u>\$16,074,304</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
- (B) Community Mental Health Board
- (C) County Commissioner
- (D) Emergency Preparedness Agency
- (E) Prosecuting Attorney
- (F) Alcohol and Drug Addiction Services Board
- (G) Common Pleas Court
- (H) Sheriff's Office

**STARK COUNTY, OHIO**

*Notes to the Schedule of Federal Awards Receipts and Expenditures  
December 31, 1999*

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**NOTE 1. SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Receipts and Expenditures (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 \$7,624 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, 1999, 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, 1999, there were 235 outstanding loans totaling \$1,318,525. During 1999, a total of \$219,052 was received on the outstanding loans, including \$32,245 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. FIFO METHOD**

Federal funds were commingled with other expenditures for the Title XX and Title IX. To arrive at grant expenditures for these federal programs it is assumed that federal monies are expended first.

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**STARK COUNTY  
DECEMBER 31, 1999**

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

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	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
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 482,229 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>	1999-61276-001
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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, 1999**

**CORRECTIVE ACTION PLAN  
OMB CIRCULAR A -133 § .315 (c)**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
1999-61276-001	The County has purchased a new computerized accounting system, which will track fixed assets on a county-wide basis and contain all recommended information. Policies and procedures are in the process of being written and will be distributed upon completion. Also, the County plans to contract with an appraisal company in order to obtain a complete updated fixed asset listing.	12/31/00	Karen Alger, CPA, CFGM, Administrator of Financial Accounting and Reporting





# STARK COUNTY, OHIO

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

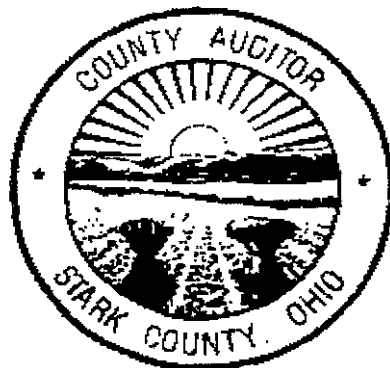


FOR THE YEAR ENDED  
DECEMBER 31, 1999

# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

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



**Janet Weir Creighton  
Stark County Auditor**

Prepared by The Stark County Auditor's Office:

**Karen Hastings Alger, CPA, CGFM  
Stephanie A. Fakelis**

**STARK COUNTY, OHIO**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 1999*  
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# **Janet Weir Creighton**

**Stark County Auditor**

**330-451-7357**

June 9, 2000

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 Donald R. Watkins

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. 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.

## **REPORTING ENTITY**

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.



The County participates in the Multi-County Juvenile Attention System, the Stark Council of Governments and the Stark County Regional Planning Commission which are joint ventures discussed in Note 19 of the General Purpose Financial Statements. The Stark-Tuscarawas-Wayne Joint Solid Waste Management District, the Community Improvement Corporation of Stark County, the Akron-Canton Regional Airport, the Stark County Family Council, the Stark County Tax Incentive Review Council, the Northeast Ohio Trade and Economic Consortium, the Northeast Ohio Four County Regional Planning and Development Organization, the Stark Area Regional Transit Authority and the Northeast Ohio Network are jointly governed organizations discussed in Note 20. The Stark Regional Community Corrections Center, the Stark County Public Library and the Stark County Park District are related organizations whose relationships to the County are included in Note 21.

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

## **THE COUNTY AND FORM OF GOVERNMENT**

### *The County*

The County is served by eighteen state highways, three U.S. highways and Interstate 77. More than 100 motor freight carriers and local cartage haulers serve the Canton-Massillon MSA (Metropolitan Statistical Area). CSX Transportation Incorporated, Consolidated Rail Corporation, the Nimishillen & Tuscarawas Railway Company, the RJ Corman Railway Company/Memphis Line and the Wheeling & Lake Erie Railway Company also serve the MSA.

Amtrak provides passenger service to the area through the cities of Akron and Alliance. The County is also served by Greyhound and Trailways bus lines.

The Akron-Canton Regional Airport, a cooperative effort of Stark and Summit Counties, has an operational area of 2,700 acres, most of which is located directly north of and adjacent to the County in Summit County on Interstate 77. The Airport is served by eight commercial airlines and provides passenger and cargo transport facilities. Airport usage has fluctuated from year to year, sometimes significantly, with changes in the airline industry.

During 1999 the Stark Area Regional Transit Authority (SARTA) continued to utilize the five year, .25% increase in the county sales tax which the electors passed at the May 1997 primary election. The approval of the sales tax has enabled SARTA to expand services throughout the County, curbside and door to door, and to increase the frequency of service.

The County is served by five acute care hospitals: Alliance Community Hospital (178 beds), Aultman Hospital (682 beds), Doctors Hospital of Stark County (200 beds), Mercy Medical Center (476 beds), and Massillon Community Hospital (238 beds). Massillon Psychiatric Center, a 204 bed public adult psychiatric hospital operated by the State, is also located within the County.

Four daily and ten weekly newspapers, ten radio stations (located in the County), and eight television stations serve the County. Two cable television franchises serve the County and surrounding areas.

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. Within commuting distance are several public and private two-year and four-year colleges and universities, including Kent State University in Kent and a branch of Kent State University in Tuscarawas County, Cleveland State University, Cuyahoga Community College, John Carroll University, Baldwin-Wallace College and Case Western Reserve University in the Cleveland metropolitan area, the University of Akron in Akron, the College of Wooster in Wooster, Hiram College in Hiram, Youngstown State University in Youngstown, and Lake Erie College and Lakeland Community College in Lake County.

Seven library districts exist in Stark County which offer not only a great book selection, but also videos, research, and complete computer service. In most cases, the libraries are connected by computer thus enabling patrons to gain information from various libraries.

The County is served by numerous park and recreational facilities. The Canton City Joint Recreational District operates 62 parks covering approximately 701.5 acres. The Stark County Park District administers a seven-park system with an area of approximately 475 acres. In addition, County residents are served by 136 parks covering 1,863 acres owned and operated by other subdivisions within the County.

The Canton Art Institute, the Symphony Orchestra Association, the Canton Civic Opera Association, and the Players Guild, all of which are housed in the City of Canton's Cultural Center for the Arts, host a variety of exhibits, musical and dramatic performances and other cultural events each year. The Cultural Center, a gift of The Timken Foundation costing \$13,000,000 when built in 1971, is a building complex located on 8-1/2 acres in the center of Canton. Adjacent to the Cultural Center is the city-owned auditorium, an air conditioned arena-type facility with a seating capacity of 6,000. The Cultural Center and the auditorium host conventions for which the County offers approximately 24 hotels that together provide over 1,725 rooms to accommodate visitors.

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. The new Cleveland Browns expansion team played its first game here during the 1999 Hall of Fame festivities. In addition, the City of Canton constructed and owns the 5,700 seat Thurman Munson Memorial Stadium, which is home to the Canton Crocodiles, a minor league baseball team.

### *Form of Government*

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.

### *Department Focus*

The County Sheriff's Office consists of five major divisions: Administrative Services Division, Staff Services Division, Operations Division, Corrections Division, and Civil\Court Services Division. All of the divisions except for the Civil\Court Services Division are housed at the Stark County Safety Building. The Civil\Court Services Division is housed at the Stark County Courthouse. The staff consists of 238 employees including 4 captains, 4 lieutenants, 11 sergeants, 95 deputies, 79 correction officers, and 45 support and clerical staff. No one in Stark County would have anticipated the sudden and untimely passing of Sheriff Bruce Umpleby. It is a great loss to the County. However, Timothy A. Swanson, whom Sheriff Umpleby had been grooming to replace him upon his retirement, was appointed Interim Sheriff and has continued the good work started by the former sheriff.

The Administrative Services Division provides the administrative support that is necessary to carry out the organizational mission and goals of the Stark County Sheriff's Office. Employees assigned to this division work closely with members of every other division. Responsibilities include recruitment, selection, in-service training, grant writing, technical writing, research, project development and planning, and other administrative functions.

The Staff Services Division is made up of six sections consisting of Training, Quartermaster (uniforms and equipment), Evidence and Property, Background Investigations, Mechanics and Maintenance. The Training Commander in the Sheriff's Office held three "Corrections Officer Basic Training Academies" amounting to 840 hours. In addition, over sixty additional training seminars were attended by officers. The Property Officer processed approximately 12,103 items of property and evidence. Two auctions of abandoned or unclaimed off road vehicles and bicycles were held raising monies for both the General and Stark County Law Enforcement Trust Funds.

The Operations Division is made up of Uniformed Patrol, Investigations, and Radio Dispatch. Duties in this division include patrolling, investigation of traffic and criminal violations, transportation of prisoners, county wide emergency and warning systems, and warrant application and issuance. In 1999, there were 71,500 calls dispatched; 1,300 transportations of inmates; 2,988 cases assigned to deputies; 2,312 arrests made; over 1 million miles patrolled; over 20,000 calls responded to; over 19,000 offense reports completed and over 10,000 citations issued.

The Corrections Division consists of Booking and Receiving, Identification Bureau, Jail Security, Inmate Services, Inmate Work Coordination, Food Service, and Medical and Mental Health Services. There were 11,092 individuals booked into the jail in 1999. The average daily population for 1999 increased to 439, an 11% increase over 1998. During 1999 the Bureau of Adult Detention inspected the Stark County jail to assess compliance with 32 standards for full service jails. The Stark County Jail complied 100% in these areas critical to effective operations.

The Civil\Court Services Division provides security to the Common Pleas Court, Family Court, Probate Court, and the Fifth District Court of Appeals. In addition, the deputies respond to problems at other county agencies. Screening at the entrance of the courthouse resulted in the confiscation of 158 knives and 17 mace containers among other items. Also, the Civil Office handled 470 real estate foreclosures amounting to over \$20,000,000 in value, received 54,315 Writs for service and collected approximately \$324,000 in Domestic Fees.

In addition to the five Divisions the Department also has the Sheriff's Reserve as part of its integral day-to-day operations. The Reserves are comprised of men and women from the community who have been properly trained and certified as peace officers. There are approximately 40 sworn members consisting of three battalions including mounted and motorcycle units which assist in County activities such as the Stark County Fair and the Pro Football Hall of Fame Festivities.

The Sheriff's Office receives various grant monies to carry out programs in the county including: Bullet Proof Vest Grant, COPS Universal Program Grant, Local Law Enforcement Block Grant, Litter Agreements Grant, Third Grade Safety Program Grant, Selective Traffic Enforcement Program Grant, Cops in Shops Program Grant, Violence Against Woman Act Grant, and Cops in Schools Grant.

## **ECONOMIC CONDITION AND OUTLOOK**

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 185,731 in 1999. 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.

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.

The Timken Company is the County's largest employer with its world headquarters located in the City of Canton. Timken is engaged primarily in the manufacture of tapered roller bearings used in a variety of applications and the production of steel alloy, intermediate alloy and carbon grades. Founded in 1899 in St. Louis, Missouri, Henry Timken moved the company to Canton two years later. A Centennial Celebration took place during this year. The Company reported record sales of \$2.5 billion for 1999. The Company also reached an early agreement on a labor contract that will be in effect until 2005 and covers employees at the Canton plant located in Stark County.

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 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 also will 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 Hoover Company, the North Canton based division of Maytag Corporation, is a fully integrated manufacturer of floor care products. The Company initiated a strategic program in the late 1980's for expansion into new product categories; investment in state-of-the-art equipment and tooling for production facilities in Stark County; and improved organizational productivity and product redesign. The Company reports it has invested more than \$112 million in its facilities located in the County over the last five years. These monies were invested in the startup of Steam Vac deep cleaner capacity production, the startup of a new generation of the Steam Vac Widepath deep cleaner, and the startup of Wind Tunnel canister production, all at its Industrial Park Plant in Jackson Township. Also, monies were invested in the startup of the BreatheEasy and CaddyVac uprights at its Main Plant facility in North Canton and in the startup production of Allergen Filtration vacuum cleaner bags at its Canton facility.

The Belden Village Mall area, north of Canton, continues to be the central focus of retail activity and office space expansion in the County. The Mall has approximately 1.7 million square feet of retail space and attracts shoppers throughout the County and from adjacent counties. The area was initially limited primarily to retail activities, but a substantial amount of office space has been developed in recent years. This area is constantly growing and changing.

The County's newest regional shopping center, completed in 1997, lies just to the north of Belden Village Mall. The development, known as The Strip, spans 115 acres with 800,000 square feet under roof. The \$70 million complex houses a 30,000 square foot Borders Books and Music Store, a 131,000 square foot Lowe's Home Improvement Warehouse, a 150,000 square foot Wal-Mart Store containing a McDonald's restaurant, a 16-screen movie theater, stores such as Bed, Bath and Beyond, Stein Mart, Baby's R Us, Office Max, and Giant Eagle grocery store, and restaurants such as Joe's Crab Shack, Don Pablo's, Red Robin, and a Longhorn Steakhouse. It is estimated that The Strip shopping center has created 3,000 to 4,000 new jobs.

Health care institutions in the County account for employment of more than 7,700 persons. New for Aultman Hospital is a state-of-the-art laser vision correction surgery. The most significant advance in correcting vision problems within the past 10 years has been the use of Excimer lasers. In 1999, Aultman Hospital purchased the only Excimer laser that is FDA approved for both nearsightedness and farsightedness. Patients can now visit Aultman North to have this same-day procedure done, rather than travel to Akron or Cleveland. Also, in August of 1999, Aultman Carrollton opened to the public. This facility features an Immediate Care Center, a modern Fitness Center, Physical and Occupational Therapy services, physicians' offices and a community room. Laboratory and Radiology services are also available. Also opening in 1999, was the new office of the North Canton Medical Foundation's Bolivar Family Health Center.

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

The City of Canton has provided residential improvement loans in an aggregate amount in excess of \$4.3 million to promote investment in home improvements and has provided home buyers assistance loans (conditional grants) aggregating \$552,500 since 1993.

The City of Massillon is still continuing to grow. Several projects were started in 1999 by both the City and private developers. The City started its Canalview Center project which will include a Stark Area Regional Transit Authority terminal, a parking deck and a hotel. This project has an approximate budget of \$8 million. The building of Massillon Market place, a retail strip mall development, started in 1999. This will house among other stores a Lowe's Home Improvement Warehouse and a Wal-Mart Store. This is located at the intersection of U.S. routes 30 and 21 and will not only benefit Massillon but also several other smaller communities located in the southwest section of the county. Three or four companies are expected to build in the NEOCOM Industrial Park, a project which began in 1999.

The City of North Canton started a project in the fall of 1999 which will continue over the next three years. The project is an update and renovation of the Water Treatment Plant. Part of the update is being done to increase the capacity of the plant due to growth in the community. This project is budgeted for approximately \$6 million.

The Ohio & Erie Canal Towpath Project in Stark County is a 25 mile component of the four-county, 110 mile Ohio & Erie Canal National Heritage Corridor, so designated by a 1996 act of Congress. The Stark County Park District is coordinating the development of the towpath in Stark County as a multi-use recreational trail and greenway. During 1999 the trail was extended by over five miles, more than 100 trees were planted, over 21 acres of property were acquired, and 83 volunteers provided over 2,000 hours of service.

The Akron-Canton Regional Airport's master plan, establishing a schedule of financial and construction priorities based on projected demand, provides for \$56.5 million of capital improvements from 1995 to 2015. The Airport has completed approximately \$12 million of terminal, runway and taxiway improvements under the master plan. The Airport is completing a \$1 million renovation and expansion of the terminal area to enlarge waiting areas and provide improved support facilities for business and transport travelers. The Airport has a goal of doubling its commercial airline service over the next three years.

### *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 companies, 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 \$45,779,000. In addition, the County has received \$7,468,000 from the HOME Investment Partnership Program since its inception in 1992.

### *County School District Development*

The Alliance City Schools Board of Education passed a bond issue in 1999 which will enable it to carry out its plan to renovate the high school, build a new middle school, build a new elementary school, renovate three elementary schools, and remove three elementary schools and one middle school. The school system has applied to the Ohio Schools Facilities Commission for \$50 million based on the passage of a bond issue. The project has a total approximate budget of \$62 million and will be completed over the next four years.

## **MAJOR INITIATIVES**

### *For the Year*

During 1999, the Court system continued to work on the new Computer Justice Information System (CJIS). This system allows Canton, Alliance, and Massillon Municipal Courts and the County Court of Common Pleas to be on one central computer system. It includes a database of criminal histories and will allow integration with both the prosecutors and jail computer systems and information. Police departments around the area will have access to the information in the system and hopefully will reduce some paper work redundancy. All four courts are involved with the setup implementation and funding of this project. This project is in its fifth year and was awarded its fourth grant during 1999. This project of course is ongoing.

Several improvement projects were done to the buildings in the County. The County Office Building had a roof replacement and all restrooms were remodeled. Also, the "Clock Tower Project" which was approved in 1998 with an approximate budget of \$1 million was underway. This involves the cleaning and restoration of the clock tower on the County Courthouse.

The County purchased and put in place a new financial software system in 1999. This was needed due to more complex reporting requirements imposed on the County. This new system gives Stark County employees and residents alike the best financial tools available to analyze financial conditions of the County at any time during the month. It allows the County's Financial Managers to obtain "up to the minute" financial information at their desks without waiting for month end reports to be distributed. It gives them the capability to design specialized reports for their individual needs. Also with this system, the County has the capability to retrieve information and respond to financial inquiries from citizens in record time.

## *For the Future*

Approximately \$5 million in projects at the jail are scheduled for 2000-2001. Among these are new radio equipment for the jail and the officers' cruisers. This would upgrade the current UHF system to a state of the art 800 MHZ system. Included would also be the lease of towers around the county for transmission of the radio signals. Also, a new garage structure is scheduled to be built so that the old garage structure can be converted into a dispatch radio room for the new system.

The County Auditor's Office, the Treasurer's Office and the Commissioner's Office will be moved from their current location at the County Administrative Building in 2000. This is being done so that these offices will be joined with the other offices and departments housed at the County Office Building. This will include some remodeling and relocating of offices within the County Office Building. However, the benefits of this move will be the centralization of many of the services to the public.

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. A shared need to improve the quality of mapping and data sharing prompted these agencies to combine resources to produce the best possible system for current and future needs. The countywide GIS will provide a common base onto which all other present and future mapping will be referenced. It is estimated that eighty percent (80%) of all governmental data has a geographic dimension, a dimension that may be important and that without a GIS is difficult or impossible to analyze. In the future, GIS will be an integral part of many of the daily operations of the various governments in Stark County (county, municipal, village, township).

The County GIS system will also make information more available to the general public, increasing the transparency of government. In the near future, all Stark County citizens and businesses will be able to access information related to property, schools, zoning roads, streams, flood zones, soils, aerial photography, and any other geographic related information. Much of this information will be accessible via the Internet, perpetuating a further improvement in government service by reducing the demand on County workers that are currently charged with disseminating this information.

The new Stark County Geographic Information System will greatly enhance the way governments conduct business in Stark County. As the number of users increases, so to will the new applications that will be realized, further adding to the return on the original investment. Though the GIS has only recently begun to develop, interest in the further development of the system is extremely high. Once established, the Stark GIS will make this information readily available and as complete and timely as possible, increasing the efficiency of many governmental duties.

## **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. Early in 1998, the County purchased from Systems Consultants, Inc. an accrual financial package that has been put into operation as of July 1, 1999.

### *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<sup>st</sup>. 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, 1999, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<i>Revenues</i>					
<i>Property and Other</i>					
Local Taxes	\$ 38,572,007	\$ 39,069,338	22.02 %	\$ 497,331	1.29 %
Permissive Sales Tax	19,416,780	12,914,251	7.28	(6,502,529)	(33.49)
Charges for Services	19,259,867	18,298,517	10.31	(961,350)	(4.99)
Fees, License and Permits	693,888	762,409	0.43	68,521	9.87
Fines and Forfeitures	1,375,781	518,513	0.29	(857,268)	(62.31)
Intergovernmental	90,662,111	97,543,278	54.99	6,881,167	7.59
Special Assessments	544,356	527,477	0.30	(16,879)	(3.10)
Interest	7,703,621	5,990,198	3.38	(1,713,423)	(22.24)
Rent	564,299	493,290	0.28	(71,009)	(12.58)
Other	825,855	1,284,454	0.72	458,599	55.53
<i>Total Revenues</i>	<u>\$ 179,618,565</u>	<u>\$ 177,401,725</u>	<u>100.00 %</u>	<u>\$ (2,216,840)</u>	<u>(1.23) %</u>

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



Fines and Forfeitures revenue decreased \$857,268 due to a reclassification of monies formerly classified as fines and forfeitures.

Interest decreased by \$1,713,423 due to a timing difference in the period in which the revenue may be recognized. The average annual yield in 1999 was within 0.03% of the 1998 average annual yield.

Other revenue increased by \$458,559 due to the County collecting more miscellaneous revenues from various sources.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 1999, and the percentage of increases or decreases in relation to prior year amounts.

	1998 Amount	1999 Amount	Percent of Total	Change	Percent Change
<i>Expenditures</i>					
Current:					
General Government:					
Legislative and Executive	\$ 16,474,034	\$ 14,304,073	8.42	% \$ (2,169,961)	(13.17) %
Judicial	16,148,352	17,786,968	10.48	1,638,616	10.15
Public Safety	15,312,640	16,075,536	9.47	762,896	4.98
Public Works	13,451,929	14,324,813	8.44	872,884	6.49
Health	44,994,589	46,382,366	27.31	1,387,777	3.08
Human Services	41,422,209	45,742,537	26.94	4,320,328	10.43
Conservation and Recreation	63,906	168,873	0.10	104,967	164.25
Economic Development and Assistance	80,774	45,000	0.03	(35,774)	(44.29)
Other	695,036	652,905	0.38	(42,131)	(6.06)
Capital Outlay	5,691,738	5,312,042	3.13	(379,696)	(6.67)
Intergovernmental	6,982,999	7,113,354	4.19	130,355	1.87
Debt Service:					
Principal Retirement	7,587,500	1,503,997	0.89	(6,083,503)	(80.18)
Interest and Fiscal Charges	814,506	374,498	0.22	(440,008)	(54.02)
<i>Total Expenditures</i>	<u>\$ 169,720,212</u>	<u>\$ 169,786,962</u>	<u>100.00</u>	<u>% \$ 66,750</u>	<u>0.04</u> %

Conservation and Recreation expenditures increased \$104,967, due to an increase in the need of County contributions to the Stark County Agricultural Society and Ohio State Cooperative Services.

Principal Retirement decreased by \$6,083,503 because the County defeased \$5.38 million in bonds in 1998.

Interest and Fiscal Charges decreased by \$440,008, due to the County's defeasance of \$5.38 million in bonds in 1998.

#### *General Fund Balance*

The fund balance of the General Fund increased from \$18,605,976 to \$26,126,033 during 1999. This increase is due primarily to increases in intergovernmental 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 \$22,417,112, with a depreciation expense of \$2,766,316, net income of \$1,150,619 and retained earnings of \$38,961,920. The Water, Molly Stark Hospital and Nist Nursing Home funds are experiencing net losses. The Water fund loss was only \$15,431, while its retained earnings were \$1,124,548 and no loss is expected in fiscal 2000. The Nist Nursing Home experienced a loss of \$155,959. The County is in the process of selling the Home and is expected to finalize this in the second half of 2000. 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, 1999, the funds had net income (loss) of (\$676,623) and \$2,008,314 and retained earnings of \$5,373,315 and \$5,230,765, 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, 1999, assets held in the trust fund totaled \$2,190, while assets in agency funds totaled \$334,070,848. 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, 1999, the County's cash resources were divided among the following types of deposits and investments: short-term certificates of deposit, repurchase agreements, manuscript bonds, federal agency securities and STAR Ohio. Interest earned by the primary government in 1999 was \$6,518,395. The average daily balance in 1999 was \$132,608,000 with an average annual yield of 5.1 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 \$138,118,928.

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 1999. Each fund is required to pay for its own premiums. As a result, the County's overall premium costs increased from approximately \$1,866,801 in 1998 to \$2,291,215 in 1999.

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 \$5,674,846 annually.

## *Debt Management*

In 1999, the County retired \$664,000 in general obligation bonds, \$365,312 in special assessment bonds, \$387,584 in OWDA loans and \$66,251 in OPWC loans. The amount outstanding at December 31, 1999, for general obligation bonds was \$19,871,000, \$3,843,836 for special assessment bonds, \$16,130,133 for OWDA loans and \$1,081,394 for OPWC loans. The overall legal debt margin at December 31, 1999 was \$138,021,444 with an unvoted total debt margin of \$55,808,578. 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, 1998.

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, 1999, 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.

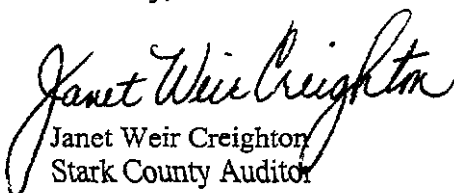
County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

## **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, Joyce L. Hudnell, Auditor's Administrative Assistant, and the Auditor's Fiscal Administration and Data Processing Departments also 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, 1999*

---

COUNTY COMMISSIONERS

Donald R. Watkins  
John P. Dougherty  
Gayle A. Jackson

COUNTY AUDITOR

Janet Weir Creighton

COUNTY CORONER

Dr. James R. Pritchard

COUNTY ENGINEER

Francis V. Fischer

COUNTY PROSECUTOR

Robert D. Horowitz

COUNTY RECORDER

Jane F. Vignos

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

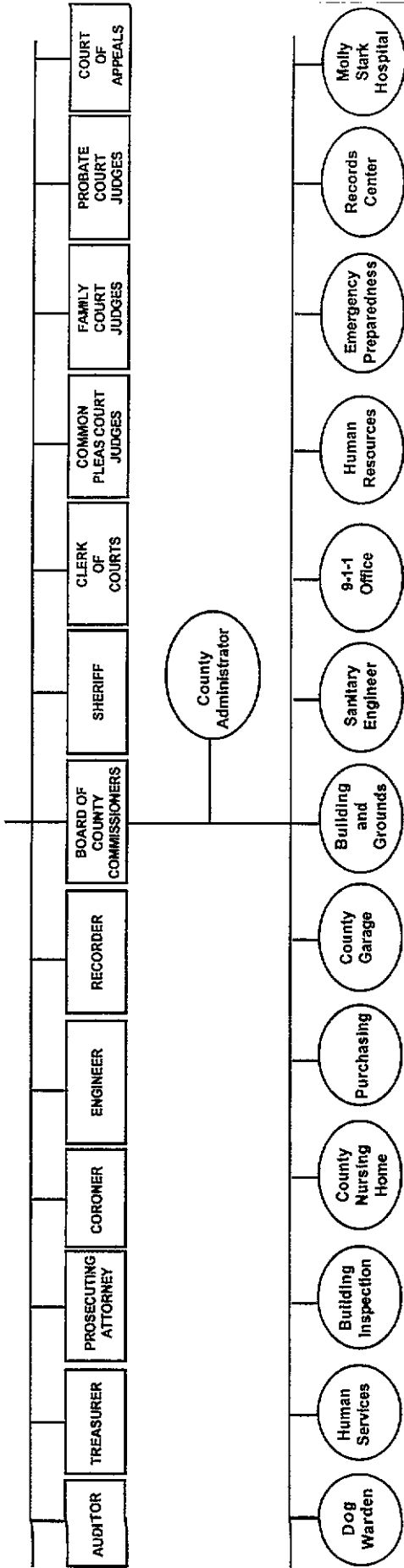
R. R. Denny Clunk

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 PARK DISTRICT	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, 1998

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



*Cary Brubaker*  
President

*Jeffrey L. Esall*  
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

## REPORT OF INDEPENDENT ACCOUNTANTS

County Commissioners  
Stark County  
200 West Tuscarawas Street  
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Stark County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the 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 49 percent of the assets in the component unit column and \$2,036,605 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, 1999, 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 9, 2000 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.

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.

County Commissioners  
Stark County  
Report of Independent Accountants  
Page 2

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", written in a cursive style.

**Jim Petro**  
Auditor of State

June 9, 2000

## 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, 1999, 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, 1999*

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$24,386,968	\$49,247,974	\$314,870	\$1,106,748
Cash and Cash Equivalents in Segregated Accounts	747,144	755,019	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	3,578	157,502	0	103,416
Investments in Segregated Accounts	0	0	0	0
<b>Receivables:</b>				
Property and Other Local Taxes	0	0	0	0
Permissive Sales Tax	93,781	86,175	0	0
Accounts	55,654	9,351	0	0
Special Assessments	0	0	0	0
Interfund	600,000	0	0	0
Accrued Interest	839,430	0	0	0
Intergovernmental	451,778	2,358,753	0	0
Due from Other Funds	3,316	599	0	0
<b>Due from Agency Funds:</b>				
Taxes	10,724,682	28,585,432	0	0
Intergovernmental	1,339,016	0	0	0
Special Assessments	0	0	8,144,354	0
Loans Receivable	0	1,413,436	0	0
Materials and Supplies				
Inventory	347,962	1,275,490	0	0
Prepaid Items	0	0	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
<b>Other Debits:</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0
Amount to be Provided from General Government Resources	50,000	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$39,643,309</b>	<b>\$83,889,731</b>	<b>\$8,459,224</b>	<b>\$1,210,164</b>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only) Primary Government	Component Units	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations			
\$19,758,591	\$13,872,828	\$25,494,577	\$0	\$0	\$134,182,556	\$0	\$134,182,556
8,694	0	2,184,435	0	0	3,695,292	866,867	4,562,159
117,735	0	32,197	0	0	414,428	0	414,428
0	0	0	0	0	0	108,442	108,442
0	0	281,411,122	0	0	281,411,122	0	281,411,122
0	0	0	0	0	179,956	0	179,956
5,482,510	0	0	0	0	5,547,515	316,933	5,864,448
0	0	17,258,048	0	0	17,258,048	0	17,258,048
29,500	0	0	0	0	629,500	0	629,500
0	0	0	0	0	839,430	158	839,588
0	0	7,688,768	0	0	10,499,299	0	10,499,299
0	1,601,806	0	0	0	1,605,721	0	1,605,721
0	0	0	0	0	39,310,114	0	39,310,114
0	0	3,891	0	0	1,342,907	0	1,342,907
0	0	0	0	0	8,144,354	0	8,144,354
0	0	0	0	0	1,413,436	0	1,413,436
295,818	0	0	0	0	1,919,270	86,732	2,006,002
0	0	0	0	0	0	14,376	14,376
100,951,660	0	0	100,212,741	0	201,164,401	1,071,648	202,236,049
0	0	0	0	200,940	200,940	0	200,940
0	0	0	0	113,930	113,930	0	113,930
0	0	0	0	11,836,654	11,886,654	0	11,886,654
<u>\$126,644,508</u>	<u>\$15,474,634</u>	<u>\$334,073,038</u>	<u>\$100,212,741</u>	<u>\$12,151,524</u>	<u>\$721,758,873</u>	<u>\$2,465,156</u>	<u>\$724,224,029</u>

(continued)

**STARK COUNTY, OHIO**  
**Combined Balance Sheet**  
*All Fund Types, Account Groups and Discretely Presented Component Units (continued)*  
 December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts Payable	\$707,717	\$3,402,997	\$0	\$247,019
Contracts Payable	11,624	766,837	0	89,326
Accrued Wages and Benefits	1,245,476	2,694,499	0	0
Compensated Absences Payable	75,300	256,513	0	0
Retainage Payable	3,578	157,502	0	103,416
Interfund Payable	0	600,000	0	0
Due to County Funds:				
Taxes	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Due to Other Funds	467,732	925,685	0	0
Intergovernmental Payable	231,167	152,382	0	0
Deferred Revenue	10,724,682	28,585,432	8,144,354	0
Undistributed Monies	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Judgments Payable	50,000	0	0	0
Claims Payable	0	0	0	0
CIC Loans Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
Capital Leases Payable	0	0	0	0
OWDA Loans Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
<b>Total Liabilities</b>	<b>13,517,276</b>	<b>37,541,847</b>	<b>8,144,354</b>	<b>439,761</b>
<b>Fund Equity and Other Credits:</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balance:				
Reserved for Encumbrances	2,735,157	13,831,848	0	775,063
Reserved for Inventory	347,962	1,275,490	0	0
Reserved for Debt Service	0	0	314,870	0
Reserved for Unclaimed Monies	809,291	0	0	0
Reserved for Loans	0	1,318,525	0	0
Restricted	0	0	0	0
Unreserved, Undesignated (Deficit)	22,233,623	29,922,021	0	(4,660)
<b>Total Fund Equity and Other Credits</b>	<b>26,126,033</b>	<b>46,347,884</b>	<b>314,870</b>	<b>770,403</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$39,643,309</b>	<b>\$83,889,731</b>	<b>\$8,459,224</b>	<b>\$1,210,164</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		
\$365,823	\$152,808	\$0	\$0	\$0	\$4,876,364	\$97,901	\$4,974,265
204,407	0	0	0	0	1,072,194	0	1,072,194
431,850	0	0	0	0	4,371,825	35,303	4,407,128
360,077	0	0	0	5,149,208	5,841,098	0	5,841,098
117,735	0	32,197	0	0	414,428	0	414,428
29,500	0	0	0	0	629,500	0	629,500
0	0	39,310,115	0	0	39,310,115	0	39,310,115
0	0	1,342,907	0	0	1,342,907	0	1,342,907
0	0	8,144,354	0	0	8,144,354	0	8,144,354
212,304	0	0	0	0	1,605,721	0	1,605,721
293,975	54,492	267,373,349	0	2,084,364	270,189,729	6,771	270,196,500
0	0	0	0	0	47,454,468	0	47,454,468
0	0	12,831,843	0	0	12,831,843	0	12,831,843
0	0	5,036,083	0	0	5,036,083	0	5,036,083
145,083	0	0	0	0	145,083	0	145,083
1,900,000	0	0	0	0	1,900,000	0	1,900,000
0	0	0	0	0	50,000	0	50,000
0	4,663,254	0	0	0	4,663,254	0	4,663,254
0	0	0	0	0	0	100,000	100,000
1,081,394	0	0	0	0	1,081,394	0	1,081,394
0	0	0	0	1,074,116	1,074,116	0	1,074,116
16,130,133	0	0	0	0	16,130,133	0	16,130,133
19,871,000	0	0	0	0	19,871,000	0	19,871,000
0	0	0	0	3,843,836	3,843,836	0	3,843,836
41,143,281	4,870,554	334,070,848	0	12,151,524	451,879,445	239,975	452,119,420
0	0	0	100,212,741	0	100,212,741	0	100,212,741
46,539,307	0	0	0	0	46,539,307	0	46,539,307
38,961,920	10,604,080	0	0	0	49,566,000	1,074,129	50,640,129
0	0	0	0	0	17,342,068	0	17,342,068
0	0	0	0	0	1,623,452	0	1,623,452
0	0	0	0	0	314,870	0	314,870
0	0	0	0	0	809,291	0	809,291
0	0	0	0	0	1,318,525	0	1,318,525
0	0	0	0	0	0	1,246	1,246
0	0	2,190	0	0	52,153,174	1,149,806	53,302,980
85,501,227	10,604,080	2,190	100,212,741	0	269,879,428	2,225,181	272,104,609
<b>\$126,644,508</b>	<b>\$15,474,634</b>	<b>\$334,073,038</b>	<b>\$100,212,741</b>	<b>\$12,151,524</b>	<b>\$721,758,873</b>	<b>\$2,465,156</b>	<b>\$724,224,029</b>

**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, 1999*

	Governmental	
	General	Special Revenue
<b>Revenues:</b>		
Property and Other Local Taxes	\$11,489,976	\$27,579,362
Permissive Sales Tax	6,005,514	6,908,737
Charges for Services	11,363,861	6,934,656
Fees, Licenses and Permits	635,885	126,524
Fines and Forfeitures	185,466	333,047
Intergovernmental	10,193,298	84,740,453
Special Assessments	0	0
Interest	5,777,280	212,918
Rent	484,934	8,356
Other	606,409	678,045
<b>Total Revenues</b>	<b>46,742,623</b>	<b>127,522,098</b>
<b>Expenditures:</b>		
Current:		
General Government:		
Legislative and Executive	10,416,514	3,887,559
Judicial	7,603,749	10,183,219
Public Safety	13,007,445	3,068,091
Public Works	451,309	13,873,504
Health	30,916	46,351,450
Human Services	653,112	45,089,425
Conservation and Recreation	168,873	0
Economic Development and Assistance	45,000	0
Other	652,905	0
Capital Outlay	0	0
Intergovernmental	4,761,599	2,351,755
Debt Service:		
Principal Retirement	1,028,957	109,728
Interest and Fiscal Charges	79,962	2,685
<b>Total Expenditures</b>	<b>38,900,341</b>	<b>124,917,416</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>7,842,282</b>	<b>2,604,682</b>
<b>Other Financing Sources (Uses):</b>		
Sale of Fixed Assets	38,273	0
Inception of Capital Lease	27,449	0
Operating Transfers - In	0	25,009
Operating Transfers - Out	(440,009)	(869,016)
<b>Total Other Financing Sources (Uses)</b>	<b>(374,287)</b>	<b>(844,007)</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>7,467,995</b>	<b>1,760,675</b>
<b>Fund Balances at Beginning of Year, as Restated (Note 18)</b>	<b>18,605,976</b>	<b>44,571,380</b>
<b>Increase in Reserve for Inventory</b>	<b>52,062</b>	<b>15,829</b>
<b>Fund Balances End of Year</b>	<b>\$26,126,033</b>	<b>\$46,347,884</b>

See accompanying notes to the general purpose financial statements



Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
Debt Service	Capital Projects	Expendable Trust	
\$0	\$0	\$0	\$39,069,338
0	0	0	12,914,251
0	0	0	18,298,517
0	0	0	762,409
0	0	0	518,513
0	2,609,527	0	97,543,278
527,477	0	0	527,477
0	0	0	5,990,198
0	0	0	493,290
0	0	0	1,284,454
<u>527,477</u>	<u>2,609,527</u>	<u>0</u>	<u>177,401,725</u>
0	0	0	14,304,073
0	0	0	17,786,968
0	0	0	16,075,536
0	0	0	14,324,813
0	0	0	46,382,366
0	0	0	45,742,537
0	0	0	168,873
0	0	0	45,000
0	0	0	652,905
0	5,312,042	0	5,312,042
0	0	0	7,113,354
365,312	0	0	1,503,997
291,851	0	0	374,498
<u>657,163</u>	<u>5,312,042</u>	<u>0</u>	<u>169,786,962</u>
<u>(129,686)</u>	<u>(2,702,515)</u>	<u>0</u>	<u>7,614,763</u>
0	0	0	38,273
0	0	0	27,449
0	1,219,016	0	1,244,025
0	0	0	(1,309,025)
<u>0</u>	<u>1,219,016</u>	<u>0</u>	<u>722</u>
(129,686)	(1,483,499)	0	7,615,485
444,556	2,253,902	2,190	65,878,004
0	0	0	67,891
<u>\$314,870</u>	<u>\$770,403</u>	<u>\$2,190</u>	<u>\$73,561,380</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, 1999*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Property and Other Local Taxes	\$11,825,656	\$11,489,976	(\$335,680)
Permissive Sales Tax	7,525,000	7,518,610	(6,390)
Charges for Services	11,149,203	11,686,090	536,887
Fees, Licenses and Permits	712,000	640,354	(71,646)
Fines and Forfeitures	430,000	397,001	(32,999)
Intergovernmental	9,098,838	9,630,908	532,070
Special Assessments	0	0	0
Interest	6,800,000	6,871,643	71,643
Rent	1,173,417	460,062	(713,355)
Other	494,393	575,627	81,234
<b>Total Revenues</b>	<b>49,208,507</b>	<b>49,270,271</b>	<b>61,764</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	20,785,710	13,186,314	7,599,396
Judicial	8,134,203	7,691,187	443,016
Public Safety	16,115,075	14,908,503	1,206,572
Public Works	2,122,048	456,730	1,665,318
Health	15,562	7,497	8,065
Human Services	888,122	743,225	144,897
Conservation and Recreation	206,873	168,873	38,000
Economic Development and Assistance	45,000	45,000	0
Other	1,895,403	1,760,290	135,113
Capital Outlay	0	0	0
Intergovernmental	11,116,139	4,761,599	6,354,540
<b>Debt Service:</b>			
Principal Retirement	793,492	789,855	3,637
Interest and Fiscal Charges	42,200	20,638	21,562
<b>Total Expenditures</b>	<b>62,159,827</b>	<b>44,539,711</b>	<b>17,620,116</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(12,951,320)</b>	<b>4,730,560</b>	<b>17,681,880</b>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	38,273	38,273	0
Advances - In	380,000	601,500	221,500
Advances - Out	(433,000)	(381,500)	51,500
Operating Transfers - In	270,000	0	(270,000)
Operating Transfers - Out	(1,356,656)	(440,009)	916,647
<b>Total Other Financing Sources (Uses)</b>	<b>(1,101,383)</b>	<b>(181,736)</b>	<b>919,647</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(14,052,703)</b>	<b>4,548,824</b>	<b>18,601,527</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>11,934,109</b>	<b>11,934,109</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,568,636</b>	<b>3,568,636</b>	<b>0</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$1,450,042</b>	<b>\$20,051,569</b>	<b>\$18,601,527</b>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$29,947,016	\$27,579,363	(\$2,367,653)	\$0	\$0	\$0
7,525,000	8,429,435	904,435	0	0	0
6,669,751	6,990,347	320,596	0	0	0
10,000	31,150	21,150	0	0	0
345,912	326,164	(19,748)	0	0	0
97,817,265	85,644,382	(12,172,883)	0	0	0
0	0	0	500,000	502,165	2,165
152,246	167,676	15,430	0	0	0
20,393	10,577	(9,816)	0	0	0
2,515,780	889,052	(1,626,728)	500	0	(500)
<u>145,003,363</u>	<u>130,068,146</u>	<u>(14,935,217)</u>	<u>500,500</u>	<u>502,165</u>	<u>1,665</u>
5,879,784	4,703,264	1,176,520	0	0	0
17,036,833	13,255,604	3,781,229	0	0	0
7,045,342	3,522,956	3,522,386	0	0	0
22,812,811	19,038,898	3,773,913	0	0	0
68,252,383	49,945,333	18,307,050	0	0	0
61,107,217	51,502,350	9,604,867	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,241,543	5,241,543	0	0	0	0
50,000	0	50,000	592,887	380,000	212,887
0	0	0	323,265	278,626	44,639
<u>187,425,913</u>	<u>147,209,948</u>	<u>40,215,965</u>	<u>916,152</u>	<u>658,626</u>	<u>257,526</u>
<u>(42,422,550)</u>	<u>(17,141,802)</u>	<u>25,280,748</u>	<u>(415,652)</u>	<u>(156,461)</u>	<u>259,191</u>
0	0	0	0	0	0
81,500	81,500	0	0	0	0
(336,953)	(301,500)	35,453	0	0	0
20,009	25,009	5,000	0	0	0
(869,016)	(869,016)	0	0	0	0
<u>(1,104,460)</u>	<u>(1,064,007)</u>	<u>40,453</u>	<u>0</u>	<u>0</u>	<u>0</u>
(43,527,010)	(18,205,809)	25,321,201	(415,652)	(156,461)	259,191
33,547,108	33,547,108	0	438,791	438,791	0
12,828,279	12,828,279	0	5,765	5,765	0
<u>\$2,848,377</u>	<u>\$28,169,578</u>	<u>\$25,321,201</u>	<u>\$28,904</u>	<u>\$288,095</u>	<u>\$259,191</u>

(continued)

**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 Funds (continued)  
 For the Year Ended December 31, 1999*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	4,063,778	2,609,527	(1,454,251)
Special Assessments	0	0	0
Interest	0	0	0
Rentals and Royalties	0	0	0
Other	0	0	0
<b>Total Revenues</b>	<b>4,063,778</b>	<b>2,609,527</b>	<b>(1,454,251)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government:</b>			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation and Recreation	0	0	0
Economic Development and Assistance	0	0	0
Other	0	0	0
Capital Outlay	7,315,708	6,491,818	823,890
Intergovernmental	0	0	0
<b>Debt Service:</b>			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<b>Total Expenditures</b>	<b>7,315,708</b>	<b>6,491,818</b>	<b>823,890</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(3,251,930)</b>	<b>(3,882,291)</b>	<b>(630,361)</b>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	0	0	0
Advances - In	0	0	0
Advances - Out	0	0	0
Operating Transfers - In	1,219,016	1,219,016	0
Operating Transfers - Out	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>1,219,016</b>	<b>1,219,016</b>	<b>0</b>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<b>(2,032,914)</b>	<b>(2,663,275)</b>	<b>(630,361)</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>(952,796)</b>	<b>(952,796)</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,611,411</b>	<b>3,611,411</b>	<b>0</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$625,701</b>	<b>(\$4,660)</b>	<b>(\$630,361)</b>

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)
\$0	\$0	\$0	\$41,772,672	\$39,069,339	(\$2,703,333)
0	0	0	15,050,000	15,948,045	898,045
0	0	0	17,818,954	18,676,437	857,483
0	0	0	722,000	671,504	(50,496)
0	0	0	775,912	723,165	(52,747)
0	0	0	110,979,881	97,884,817	(13,095,064)
0	0	0	500,000	502,165	2,165
0	0	0	6,952,246	7,039,319	87,073
0	0	0	1,193,810	470,639	(723,171)
0	0	0	3,010,673	1,464,679	(1,545,994)
0	0	0	198,776,148	182,450,109	(16,326,039)
0	0	0	26,665,494	17,889,578	8,775,916
0	0	0	25,171,036	20,946,791	4,224,245
0	0	0	23,160,417	18,431,459	4,728,958
0	0	0	24,934,859	19,495,628	5,439,231
0	0	0	68,267,945	49,952,830	18,315,115
0	0	0	61,995,339	52,245,575	9,749,764
0	0	0	206,873	168,873	38,000
0	0	0	45,000	45,000	0
0	0	0	1,895,403	1,760,290	135,113
0	0	0	7,315,708	6,491,818	823,890
0	0	0	16,357,682	10,003,142	6,354,540
0	0	0	1,436,379	1,169,855	266,524
0	0	0	365,465	299,264	66,201
0	0	0	257,817,600	198,900,103	58,917,497
0	0	0	(59,041,452)	(16,449,994)	42,591,458
0	0	0	38,273	38,273	0
0	0	0	461,500	683,000	221,500
0	0	0	(769,953)	(683,000)	86,953
0	0	0	1,509,025	1,244,025	(265,000)
0	0	0	(2,225,672)	(1,309,025)	916,647
0	0	0	(986,827)	(26,727)	960,100
0	0	0	(60,028,279)	(16,476,721)	43,551,558
2,190	2,190	0	44,969,402	44,969,402	0
0	0	0	20,014,091	20,014,091	0
<u>\$2,190</u>	<u>\$2,190</u>	<u>\$0</u>	<u>\$4,955,214</u>	<u>\$48,506,772</u>	<u>\$43,551,558</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, 1999*

	Proprietary Fund Types		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government		Reporting Entity
<b>Operating Revenues:</b>					
Charges for Services	\$21,864,324	\$8,808,069	\$30,672,393	\$254,370	\$30,926,763
Rental Income	0	0	0	101,511	101,511
Other	552,788	0	552,788	5,980	558,768
<i>Total Operating Revenues</i>	<u>22,417,112</u>	<u>8,808,069</u>	<u>31,225,181</u>	<u>361,861</u>	<u>31,587,042</u>
<b>Operating Expenses:</b>					
Personal Services	9,671,672	120,880	9,792,552	0	9,792,552
Contractual Services	5,820,891	211,911	6,032,802	285,459	6,318,261
Claims	0	7,208,587	7,208,587	0	7,208,587
Materials and Supplies	1,887,462	0	1,887,462	15,887	1,903,349
Depreciation	2,766,316	0	2,766,316	47,500	2,813,816
<i>Total Operating Expenses</i>	<u>20,146,341</u>	<u>7,541,378</u>	<u>27,687,719</u>	<u>348,846</u>	<u>28,036,565</u>
<i>Operating Income</i>	<u>2,270,771</u>	<u>1,266,691</u>	<u>3,537,462</u>	<u>13,015</u>	<u>3,550,477</u>
<b>Non-Operating Revenues (Expenses):</b>					
Grants	25,000	0	25,000	192,685	217,685
Interest	528,197	0	528,197	3,398	531,595
Loss on Disposal of Fixed Assets	(194,975)	0	(194,975)	0	(194,975)
Interest and Fiscal Charges	(1,478,374)	0	(1,478,374)	(3,250)	(1,481,624)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,120,152)</u>	<u>0</u>	<u>(1,120,152)</u>	<u>192,833</u>	<u>(927,319)</u>
<i>Income Before Operating Transfers</i>	<u>1,150,619</u>	<u>1,266,691</u>	<u>2,417,310</u>	<u>205,848</u>	<u>2,623,158</u>
Operating Transfers - In	0	65,000	65,000	0	65,000
<i>Net Income</i>	<u>1,150,619</u>	<u>1,331,691</u>	<u>2,482,310</u>	<u>205,848</u>	<u>2,688,158</u>
<i>Retained Earnings Beginning of Year, as Restated (Note 18)</i>	<u>37,811,301</u>	<u>9,272,389</u>	<u>47,083,690</u>	<u>868,281</u>	<u>47,951,971</u>
<i>Retained Earnings End of Year</i>	<u>38,961,920</u>	<u>10,604,080</u>	<u>49,566,000</u>	<u>1,074,129</u>	<u>50,640,129</u>
<i>Contributed Capital Beginning of Year</i>	<u>44,452,072</u>	<u>0</u>	<u>44,452,072</u>	<u>0</u>	<u>44,452,072</u>
Contributions During the Year:					
Intergovernmental	164,885	0	164,885	0	164,885
Developers	1,922,350	0	1,922,350	0	1,922,350
<i>Contributed Capital End of Year</i>	<u>46,539,307</u>	<u>0</u>	<u>46,539,307</u>	<u>0</u>	<u>46,539,307</u>
<i>Total Fund Equity End of Year</i>	<u>\$85,501,227</u>	<u>\$10,604,080</u>	<u>\$96,105,307</u>	<u>\$1,074,129</u>	<u>\$97,179,436</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, 1999*

	The Workshops, Incorporated
<b>Support and Revenues:</b>	
Sales	\$1,709,978
Interest	21,735
Contributions	43,363
In-Kind Contributions	257,929
Other Income	3,600
<i>Total Support and Revenues</i>	2,036,605
<b>Expenses:</b>	
Program Services:	
Rehabilitation and Training	1,628,690
Supporting Services:	
Administration	356,996
<i>Total Expenses</i>	1,985,686
<i>Excess of Support and Revenues Over Expenses</i>	50,919
<i>Fund Balance Beginning of Year</i>	1,100,133
<i>Fund Balance End of Year</i>	\$1,151,052

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, 1999*

	Proprietary Fund Types	
	Enterprise	Internal Service
<b>INCREASE IN CASH AND CASH EQUIVALENTS</b>		
<b>Cash Flows from Operating Activities:</b>		
Cash Received from Quasi-External Transactions with Other Funds	\$0	\$9,142,973
Cash Received from Customers	21,600,479	0
Cash Payments to Suppliers for Goods and Services	(8,282,334)	0
Cash Payments for Employee Services and Benefits	(9,519,194)	0
Cash Payments for Contractual Services	0	(561,010)
Cash Payments for Employee Benefits	0	(120,880)
Cash Payments for Claims	0	(7,440,564)
Cash Received from Other Revenues	552,788	0
<i>Net Cash Provided by Operating Activities</i>	<u>4,351,739</u>	<u>1,020,519</u>
<b>Cash Flows from Noncapital Financing Activities:</b>		
Advances In	301,063	0
Advances Out	(301,063)	0
Transfers In	0	65,000
Cash Received from Operating Grants	0	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>0</u>	<u>65,000</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>		
Acquisition of Fixed Assets	(6,507,836)	0
Capital Grants	25,000	0
Interest Paid on CIC Loans	0	0
Proceeds from OWDA Loans	4,423,319	0
Principal Paid on General Obligation Bonds	(664,000)	0
Interest Paid on General Obligation Bonds	(1,160,027)	0
Proceeds of General Obligation Notes	1,165,358	0
Proceeds of Special Assessment Notes	734,642	0
Principal Paid on OPWC Loans	(66,251)	0
Principal Paid on OWDA Loans	(387,584)	0
Interest Paid on OWDA Loans	(318,347)	0
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(2,755,726)</u>	<u>0</u>
<b>Cash Flows from Investing Activities:</b>		
Interest	559,216	0
Proceeds from Sale of Investments	0	0
Purchase of Investments	0	0
<i>Net Cash Provided by Investing Activities</i>	<u>559,216</u>	<u>0</u>
<i>Net Increase in Cash and Cash Equivalents</i>	2,155,229	1,085,519
<i>Cash and Cash Equivalents Beginning of Year</i>	17,729,791	12,787,309
<i>Cash and Cash Equivalents End of Year</i>	<u>\$19,885,020</u>	<u>\$13,872,828</u>



Totals (Memorandum (Only) Primary Government	Component Units	Totals (Memorandum (Only) Reporting Entity
\$9,142,973	\$0	\$9,142,973
21,600,479	1,934,617	23,535,096
(8,282,334)	(1,953,257)	(10,235,591)
(9,519,194)	0	(9,519,194)
(561,010)	0	(561,010)
(120,880)	0	(120,880)
(7,440,564)	0	(7,440,564)
552,788	107,491	660,279
<u>5,372,258</u>	<u>88,851</u>	<u>5,461,109</u>
301,063	0	301,063
(301,063)	0	(301,063)
65,000	0	65,000
0	219,521	219,521
<u>65,000</u>	<u>219,521</u>	<u>284,521</u>
(6,507,836)	(78,233)	(6,586,069)
25,000	0	25,000
0	(3,250)	(3,250)
4,423,319	0	4,423,319
(664,000)	0	(664,000)
(1,160,027)	0	(1,160,027)
1,165,358	0	1,165,358
734,642	0	734,642
(66,251)	0	(66,251)
(387,584)	0	(387,584)
(318,347)	0	(318,347)
<u>(2,755,726)</u>	<u>(81,483)</u>	<u>(2,837,209)</u>
559,216	29,163	588,379
0	116,442	116,442
0	(122,191)	(122,191)
<u>559,216</u>	<u>23,414</u>	<u>582,630</u>
3,240,748	250,303	3,491,051
30,517,100	616,564	31,133,664
<u>\$33,757,848</u>	<u>\$866,867</u>	<u>\$34,624,715</u>

(continued)

**STARK COUNTY, OHIO**  
*Combined Statement of Cash Flows*  
*All Proprietary Fund Types and Discretely Presented Component Units (continued)*  
*For the Year Ended December 31, 1999*

	Proprietary Fund Types	
	Enterprise	Internal Service
<b>Reconciliation of Operating Income/Excess of Revenues Over Expenses to Net Cash Provided by Operating Activities:</b>		
<i>Operating Income/Excess of Revenues Over Expenses</i>	<u>\$2,270,771</u>	<u>\$1,266,691</u>
<b>Adjustments to Reconcile Operating Income/Excess of Revenues Over Expenses to Net Cash Provided by Operating Activities:</b>		
Depreciation Expense	2,766,316	0
Interest	0	0
(Increase) Decrease in Assets:		
Accounts Receivable	(269,761)	0
Intergovernmental Receivable	4,796	0
Due from Other Funds	863	334,904
Material and Supplies Inventory	12,258	0
Prepaid Items	0	0
Increase (Decrease) in Liabilities:		
Accounts Payable	(104,638)	109,627
Contracts Payable	149,100	0
Accrued Wages and Benefits	14,022	0
Compensated Absences Payable	311,610	0
Retainage Payable	(282,213)	0
Due to Other Funds	(168,236)	0
Intergovernmental Payable	(353,149)	(458,726)
Claims Payable	0	(231,977)
<i>Total Adjustments</i>	<u>2,080,968</u>	<u>(246,172)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$4,351,739</u>	<u>\$1,020,519</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum (Only) Primary Government	Component Units	Totals (Memorandum (Only) Reporting Entity
<u>\$3,537,462</u>	<u>\$63,934</u>	<u>\$3,601,396</u>
2,766,316	133,562	2,899,878
0	(20,735)	(20,735)
(269,761)	(73,094)	(342,855)
4,796	0	4,796
335,767	0	335,767
12,258	(20,422)	(8,164)
0	(14,376)	(14,376)
4,989	10,121	15,110
149,100	0	149,100
14,022	9,861	23,883
311,610	0	311,610
(282,213)	0	(282,213)
(168,236)	0	(168,236)
(811,875)	0	(811,875)
(231,977)	0	(231,977)
<u>1,834,796</u>	<u>24,917</u>	<u>1,859,713</u>
<u>\$5,372,258</u>	<u>\$88,851</u>	<u>\$5,461,109</u>

**STARK COUNTY, OHIO**  
*Combined Statement of Revenues, Expenses and  
 Changes in Fund Equity - Budget and Actual (Non-GAAP Basis)  
 All Proprietary Fund Types - Primary Government  
 For the Year Ended December 31, 1999*

	Enterprise Funds		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$33,036,567	\$21,600,478	(\$11,436,089)
Intergovernmental	46,798	25,000	(21,798)
Interest	387,000	505,213	118,213
Proceeds of Notes	1,928,903	1,900,000	(28,903)
Other Operating Revenues	110,000	552,788	442,788
Proceeds of OWDA Loans	1,087,807	4,423,319	3,335,512
<i>Total Revenues</i>	<u>36,597,075</u>	<u>29,006,798</u>	<u>(7,590,277)</u>
<b>Expenses:</b>			
Personal Services	10,395,478	9,835,323	560,155
Contractual Services	16,439,234	8,951,618	7,487,616
Claims	0	0	0
Materials and Supplies	3,037,023	2,565,312	471,711
Capital Outlay	15,215,707	8,611,509	6,604,198
Debt Service:			
Principal Retirement	2,483,970	2,346,667	137,303
Interest and Fiscal Charges	2,224,260	1,862,773	361,487
<i>Total Expenses</i>	<u>49,795,672</u>	<u>34,173,202</u>	<u>15,622,470</u>
<i>Excess of Revenues Under Expenses</i>	(13,198,597)	(5,166,404)	8,032,193
Operating Transfers - In	0	0	0
Advances - In	300,000	301,063	1,063
Advances - Out	(607,356)	(301,063)	306,293
<i>Excess of Revenues under Expenses, Advances and Operating Transfers</i>	(13,505,953)	(5,166,404)	8,339,549
<i>Fund Equity Beginning of Year</i>	9,596,180	9,596,180	0
<i>Prior Year Encumbrances Appropriated</i>	7,724,713	7,724,713	0
<i>Fund Equity End of Year</i>	<u>\$3,814,940</u>	<u>\$12,154,489</u>	<u>\$8,339,549</u>

Internal Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$8,500,000	\$9,142,973	\$642,973
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>8,500,000</u>	<u>9,142,973</u>	<u>642,973</u>
327,315	128,839	198,476
2,938,465	923,029	2,015,436
18,032,897	9,233,008	8,799,889
0	0	0
0	0	0
0	0	0
0	0	0
<u>21,298,677</u>	<u>10,284,876</u>	<u>11,013,801</u>
(12,798,677)	(1,141,903)	11,656,774
65,000	65,000	0
0	0	0
0	0	0
<u>(12,733,677)</u>	<u>(1,076,903)</u>	<u>11,656,774</u>
12,772,113	12,772,113	0
15,196	15,196	0
<u>\$53,632</u>	<u>\$11,710,406</u>	<u>\$11,656,774</u>

(continued)

**STARK COUNTY, OHIO**  
*Combined Statement of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual (Non-GAAP Basis)  
All Proprietary Fund Types - Primary Government (continued)  
For the Year Ended December 31, 1999*

	Totals (Memorandum Only)		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues:</b>			
Charges for Services	\$41,536,567	\$30,743,451	(\$10,793,116)
Intergovernmental	46,798	25,000	(21,798)
Interest	387,000	505,213	118,213
Proceeds of Notes	1,928,903	1,900,000	(28,903)
Other Operating Revenues	110,000	552,788	442,788
Proceeds of OWDA Loans	1,087,807	4,423,319	3,335,512
<i>Total Revenues</i>	<u>45,097,075</u>	<u>38,149,771</u>	<u>(6,947,304)</u>
<b>Expenses:</b>			
Personal Services	10,722,793	9,964,162	758,631
Contractual Services	19,377,699	9,874,647	9,503,052
Claims	18,032,897	9,233,008	8,799,889
Materials and Supplies	3,037,023	2,565,312	471,711
Capital Outlay	15,215,707	8,611,509	6,604,198
Debt Service:			
Principal Retirement	2,483,970	2,346,667	137,303
Interest and Fiscal Charges	2,224,260	1,862,773	361,487
<i>Total Expenses</i>	<u>71,094,349</u>	<u>44,458,078</u>	<u>26,636,271</u>
<i>Excess of Revenues Under Expenses</i>	(25,997,274)	(6,308,307)	19,688,967
Operating Transfers - In	65,000	65,000	0
Advances - In	300,000	301,063	1,063
Advances - Out	(607,356)	(301,063)	306,293
<i>Excess of Revenues under Expenses, Advances and Operating Transfers</i>	(26,239,630)	(6,243,307)	19,996,323
<i>Fund Equity Beginning of Year</i>	22,368,293	22,368,293	0
<i>Prior Year Encumbrances Appropriated</i>	7,739,909	7,739,909	0
<i>Fund Equity End of Year</i>	<u>\$3,868,572</u>	<u>\$23,864,895</u>	<u>\$19,996,323</u>

See accompanying notes to the general purpose financial statements

**STARK COUNTY, OHIO**  
*Combining Balance Sheet*  
*All Discretely Presented Component Units*  
*December 31, 1999*

	Stark County Transportation Improvement District	Stark County Port Authority	The Workshops, Incorporated	Total Component Units
<b>Assets:</b>				
<i>Current Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$312,268	\$89,782	\$464,817	\$866,867
Investments in Segregated Accounts	0	0	108,442	108,442
<i>Receivables:</i>				
Accounts	0	0	316,933	316,933
Accrued Interest	0	0	158	158
Intergovernmental	0	0	0	0
Materials and Supplies Inventory	0	0	86,732	86,732
Prepaid Items	0	0	14,376	14,376
<i>Total Current Assets</i>	<u>312,268</u>	<u>89,782</u>	<u>991,458</u>	<u>1,393,508</u>
Fixed Assets (net of Accumulated Depreciation)	0	855,000	216,648	1,071,648
<i>Total Assets</i>	<u>\$312,268</u>	<u>\$944,782</u>	<u>\$1,208,106</u>	<u>\$2,465,156</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$71,250	\$11,671	\$14,980	\$97,901
Accrued Wages and Benefits	0	0	35,303	35,303
Intergovernmental Payable	0	0	6,771	6,771
<i>Total Current Liabilities</i>	<u>71,250</u>	<u>11,671</u>	<u>57,054</u>	<u>139,975</u>
CIC Loans Payable	0	100,000	0	100,000
<i>Total Liabilities</i>	<u>71,250</u>	<u>111,671</u>	<u>57,054</u>	<u>239,975</u>
<b>Fund Equity</b>				
<i>Retained Earnings:</i>				
Unreserved	241,018	833,111	0	1,074,129
<i>Fund Balance:</i>				
Restricted	0	0	1,246	1,246
Unreserved, Undesignated	0	0	1,149,806	1,149,806
<i>Total Fund Equity</i>	<u>241,018</u>	<u>833,111</u>	<u>1,151,052</u>	<u>2,225,181</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$312,268</u>	<u>\$944,782</u>	<u>\$1,208,106</u>	<u>\$2,465,156</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, 1999*

	Stark County Transportation Improvement District	Stark County Port Authority	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$254,370	\$0	\$254,370
Rental Income	0	101,511	101,511
Other	0	5,980	5,980
<i>Total Operating Revenues</i>	<u>254,370</u>	<u>107,491</u>	<u>361,861</u>
<b>Operating Expenses:</b>			
Contractual Services	196,292	89,167	285,459
Materials and Supplies	0	15,887	15,887
Depreciation	0	47,500	47,500
<i>Total Operating Expenses</i>	<u>196,292</u>	<u>152,554</u>	<u>348,846</u>
<i>Operating Income (Loss)</i>	<u>58,078</u>	<u>(45,063)</u>	<u>13,015</u>
<b>Non-Operating Revenues (Expenses):</b>			
Grants	132,685	60,000	192,685
Interest	3,398	0	3,398
Interest and Fiscal Charges	0	(3,250)	(3,250)
<i>Total Non-Operating Revenues</i>	<u>136,083</u>	<u>56,750</u>	<u>192,833</u>
<i>Net Income</i>	194,161	11,687	205,848
<i>Retained Earnings</i>			
<i>Beginning of Year</i>	<u>46,857</u>	<u>821,424</u>	<u>868,281</u>
<i>Retained Earnings End of Year</i>	<u>\$241,018</u>	<u>\$833,111</u>	<u>\$1,074,129</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, 1999*

	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	\$254,370	\$0	\$1,680,247	\$1,934,617
Cash Payments to Suppliers for Goods and Services	(127,958)	(105,695)	(1,719,604)	(1,953,257)
Cash Received from Other Revenues	0	107,491	0	107,491
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>126,412</u>	<u>1,796</u>	<u>(39,357)</u>	<u>88,851</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Operating Grants	159,521	60,000	0	219,521
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Fixed Assets	0	0	(78,233)	(78,233)
Interest Paid on CIC Loans	0	(3,250)	0	(3,250)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>0</u>	<u>(3,250)</u>	<u>(78,233)</u>	<u>(81,483)</u>
<b>Cash Flows from Investing Activities:</b>				
Interest	3,398	0	25,765	29,163
Proceeds from Sale of Investments	0	0	116,442	116,442
Purchase of Investments	0	0	(122,191)	(122,191)
<i>Net Cash Provided by Investing Activities</i>	<u>3,398</u>	<u>0</u>	<u>20,016</u>	<u>23,414</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	289,331	58,546	(97,574)	250,303
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>22,937</u>	<u>31,236</u>	<u>562,391</u>	<u>616,564</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$312,268</u>	<u>\$89,782</u>	<u>\$464,817</u>	<u>\$866,867</u>
<b>Reconciliation of Operating Income (Loss)/Excess of Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities:</b>				
<i>Operating Income (Loss)/Excess of Revenues Over Expenses</i>	<u>\$58,078</u>	<u>(\$45,063)</u>	<u>\$50,919</u>	<u>\$63,934</u>
<b>Adjustments to Reconcile Operating Income (Loss)/Excess of Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation Expense	0	47,500	86,062	133,562
Interest on Investments	0	0	(20,735)	(20,735)
(Increase) Decrease in Assets:				
Accounts Receivable	0	0	(73,094)	(73,094)
Materials and Supplies Inventory	0	0	(20,422)	(20,422)
Prepaid Items	0	0	(14,376)	(14,376)
Increase (Decrease) in Liabilities:				
Accounts Payable	68,334	(641)	(57,572)	10,121
Accrued Wages and Benefits	0	0	9,861	9,861
<i>Total Adjustments</i>	<u>68,334</u>	<u>46,859</u>	<u>(90,276)</u>	<u>24,917</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$126,412</u>	<u>\$1,796</u>	<u>(\$39,357)</u>	<u>\$88,851</u>

See accompanying notes to the general purpose financial statements 25

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
December 31, 1999

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**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 26, 27, and 28 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, 1999*

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*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, 200 West Tuscarawas, 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 19, 20, and 21 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*  
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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*

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.

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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**  
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*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, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have been recorded as deferred revenue.

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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.

*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 1999.

**STARK COUNTY, OHIO**  
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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.

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 1999, investments were limited to federal agency securities, treasury notes, treasury bills, 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 1999. 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, 1999.

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 1999 amounted to \$5,777,280, which includes \$5,026,234 assigned from other County funds.



**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
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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 and Escrow 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.

*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 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.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
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Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

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:

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

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

*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**  
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*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 moneys.

*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.

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Victim Assistance*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$291,026	\$136,176	(\$154,850)
<b>Expenditures:</b>			
Current:			
Human Services:			
Victim Assistance			
Personal Services	181,203	141,630	39,573
Materials and Supplies	511	511	0
Contractual Services	23,265	14,198	9,067
Capital Outlay	4,030	4,030	0
<i>Total Expenditures</i>	209,009	160,369	48,640
<i>Excess of Revenues Over (Under) Expenditures</i>	82,017	(24,193)	(106,210)
<i>Fund Balance</i>			
<i>Beginning of Year</i>	46,478	46,478	0
<i>Prior Year Encumbrances Appropriated</i>	18,869	18,869	0
<i>Fund Balance End of Year</i>	\$147,364	\$41,154	(\$106,210)

**STARK COUNTY, OHIO**  
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- e) 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).
- f) For the proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).

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

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

	General	Special Revenue	Debt Service	Capital Projects
<i>GAAP Basis</i>	\$7,467,995	\$1,760,675	(\$129,686)	(\$1,483,499)
Net Adjustment for Revenue Accruals	2,500,199	2,546,048	(25,312)	0
Advances In	601,500	81,500	0	0
Net Adjustment for Expenditure Accruals	(799,901)	(1,801,426)	55,678	(68,368)
Advances Out	(381,500)	(301,500)	0	0
Debt Principal Retirement	0	0	(14,688)	0
Debt Interest and Fiscal Charges	0	0	13,225	0
Encumbrances	(4,839,469)	(20,491,106)	(55,678)	(1,111,408)
<i>Budget Basis</i>	<u>\$4,548,824</u>	<u>(\$18,205,809)</u>	<u>(\$156,461)</u>	<u>(\$2,663,275)</u>

Net Income/Excess of Revenues Over (Under)  
 Expenses, Operating Transfers and Advances  
 All Proprietary Fund Types

	Enterprise	Internal Service
<i>GAAP Basis</i>	\$1,150,619	\$1,331,691
Net Adjustment for Revenue Accruals	(286,829)	334,904
Note Proceeds	1,900,000	0
OWDA Loan Proceeds	4,423,319	0
Net Adjustment for Expense Accruals	9,305,475	(581,076)
Capital Outlay	(8,611,509)	0
Advances In	301,063	0
Debt Principal Retirement	(2,346,667)	0
Debt Interest and Fiscal Charges	(384,399)	0
Depreciation Expense	(2,766,316)	0
Advances Out	(301,063)	0
Encumbrances	(7,550,097)	(2,162,422)
<i>Budget Basis</i>	<u>(\$5,166,404)</u>	<u>(\$1,076,903)</u>

**STARK COUNTY, OHIO**  
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**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.

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;

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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 \$790,030 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Cash and Cash Equivalents."

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 \$30,585,535 and the bank balance was \$35,615,986. Of the bank balance:

1. \$1,366,488 was covered by federal depository insurance.
2. \$34,249,498 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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	Category		Fair Value
	1	3	
Federal Home Loan Bank Notes	\$0	\$9,882,100	\$9,882,100
Federal National Mortgage Association Notes	0	36,771,264	36,771,264
Federal Home Loan Mortgage Company Notes	0	3,992,800	3,992,800
Federal Farm Credit Bank Notes	0	8,970,600	8,970,600
Manuscript Bonds	228,000	0	228,000
Repurchase Agreements	0	5,570,000	5,570,000
STAR Ohio	0	0	41,501,947
<i>Total Investments</i>	<u>\$228,000</u>	<u>\$65,186,764</u>	<u>\$106,916,711</u>

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."

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:

	Cash and Cash Equivalents	Investments
<i>GASB Statement No. 9</i>	\$138,292,276	\$0
Cash on Hand	(790,030)	0
Investments which are part of the cash management pool:		
Federal Home Loan Bank Notes	(9,882,100)	9,882,100
Federal National Mortgage Association Notes	(36,771,264)	36,771,264
Federal Home Loan Mortgage Company Notes	(3,992,800)	3,992,800
Federal Farm Credit Bank Notes	(8,970,600)	8,970,600
Manuscript Bonds	(228,000)	228,000
Repurchase Agreements	(5,570,000)	5,570,000
STAR Ohio	(41,501,947)	41,501,947
<i>GASB Statement No. 3</i>	<u>\$ 30,585,535</u>	<u>\$ 106,916,711</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. The last revaluation was completed in 1994. 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.



**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
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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.

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 portions 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 "Taxes Due from Agency Fund/Taxes Due to County Fund" on the Combined Balance Sheet. The amount of the County's special assessments which will flow through an agency fund is reported as "Special Assessments Due from Agency Fund/Special Assessments Due to County Fund" on the Combined Balance Sheet.

Accrued property taxes receivable represent delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 1999. 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 2000 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, 1999, was \$9.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

Real Property	\$4,385,308,290
Public Utility Personal Property	366,001,490
Tangible Personal Property	829,547,997
<i>Total Assessed Value</i>	<u><u>\$5,580,857,777</u></u>

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

During the first half of 1999, the County was levying sales and use taxes at the rate of one half percent. The taxes 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 1999 totalled \$12,914,251, including monies attributable to state motor vehicle licensing sales. \$11,795,312 of this total was attributable to the County sales and use tax.

**STARK COUNTY, OHIO**  
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**NOTE 7. RECEIVABLES**

Receivables at December 31, 1999 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. A summary of the principal items of intergovernmental receivables follows:

	Amount
<i>General Fund:</i>	
Board of Election Fees	\$166,837
Court Fines	27,317
Emergency Preparedness	9,305
Grant	67,549
Health Fees	3,094
Indigent Defense Fees	24,605
Local Government	56,102
Motor Vehicle Fees	4,071
Sherriff Fees	92,898
<i>Total General Fund</i>	451,778
<i>Special Revenue Funds:</i>	
Alcohol and Drug Board	15,227
BJA Block Grant	5,515
Certificate of Title	100,583
Child Assault Prosecution	99,921
Children's Services	79,417
Community Development	186,810
Coroner Laboratory	5,290
DVP Legal Advocate	5,878
House Arrest	4,544
Mental Health	1,032,698
MRDD	312,323
Motor Vehicle Gas Tax	489,206
Youth Services	21,341
<i>Total Special Revenue:</i>	2,358,753
<i>Agency Funds:</i>	
Local Government Revenue Assistance	664,503
Library and Local Government	3,615,604
Local Government	3,226,428
Municipal Road	60,780
Regional Planning	318
Subdivision Automobile Registration	121,135
<i>Total Agency Funds</i>	7,688,768
<i>Total All Funds</i>	\$10,499,299

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
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**NOTE 8. FIXED ASSETS**

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

Land	\$284,407
Buildings and Improvements	132,655,862
Furniture, Fixtures and Equipment	4,859,784
Construction in Progress	882,691
<i>Total</i>	138,682,744
Less: Accumulated Depreciation	(37,731,084)
<i>Net Fixed Assets</i>	\$100,951,660

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
Land	\$4,492,355	\$0	\$0	\$4,492,355
Buildings	62,766,961	3,152,263	0	65,919,224
Improvements Other Than Buildings	101,422	0	0	101,422
Furniture, Fixtures and Equipment	26,463,187	1,959,030	569,300	27,852,917
Construction in Progress	1,463,262	3,535,824	3,152,263	1,846,823
<b>Total</b>	<b>\$95,287,187</b>	<b>\$8,647,117</b>	<b>\$3,721,563</b>	<b>\$100,212,741</b>

**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. The County has insurance coverage with various companies. Coverages provided are as follows:

Insured Item	Insurance Company	Coverage	Deductible
Building and Contents - Replacement Cost and Actual Cash Value	Indiana Insurance	\$138,118,928	\$1,000
Comprehensive Boiler and Machinery	Cincinnati Insurance	9,000,000	1,000
Law Enforcement Liability	Acceptance Insurance	1,000,000	100,000
Data Processing Equipment Insurance	St. Paul Insurance	50,000-5,967,087	500-1,000
County Recorder Errors and Omissions	United National	500,000	5,000
Clerk of Courts Errors and Omissions	Tudor Insurance	100,000	1,000
Automobile Liability Fleet	Personal Insurance	1,000,000	100
Unlicensed Vehicle	Westfield Insurance	1,728,407	250
County Property and Service	Various	2,000-520,000	250
Employee Dishonesty Bonds	Various	2,500-100,000	0
Public Officials Bonds	Various	678,130	0

**STARK COUNTY, OHIO**  
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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 Hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$5,674,846 for the County as a whole. Incurred but not reported claims of \$1,014,742 have been accrued as a liability based on a review of January, 2000 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 \$3,648,512 have been accrued as a liability at December 31, 1999, based on an estimate provided by Workers' Compensation.

The claims liability of \$4,663,254 reported in the internal service funds at December 31, 1999, 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 1997, 1998 and 1999 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
1997	\$4,669,373	\$6,942,547	\$6,741,045	\$4,870,875
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

**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 and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the year ended December 31, 1999, 1998, and 1997 were \$6,892,054, \$6,761,062, and \$5,448,825, respectively. The full amount has been contributed for 1998 and 1997. 71.22 percent has been contributed for 1999, with the remainder being reported as a liability within 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 and the County is required to contribute 14 percent. Through June 30, 1999, 10.5 percent was the portion used to fund pension obligations. Beginning July 1, 1999, this amount was decreased to 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 for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$196,375, \$223,805, and \$240,063, respectively. The full amount has been contributed for 1998 and 1997. 86.84 percent has been contributed for 1999 with the remainder being reported as a fund liability.

**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 to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.7 percent and 4.2 percent was used to fund health care.

Benefits are funded on a pay as you go basis. OPEB is financed through employer contributions and investment earnings there on. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. Expenditures for OPEB during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062. The County's actual contributions for 1999, which were used to fund OPEB, were \$3,076,303.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
December 31, 1999

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*B. State Teachers Retirement System*

State Teachers Retirement System (STRS) provides comprehensive health care benefits to retirees and their dependents. Coverage includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. Pursuant to the Ohio Revised Code (ORC), The State Teachers Retirement Board has discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium.

The ORC grants authority to STRS to provide health care coverage to benefit recipients, spouses and dependents. 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 Retirement Board allocates employer contributions equal to two percent of covered payroll to the Health Care Reserve Fund from which health care benefits are paid. However, for the fiscal year ended June 30, 1999 and June 30, 2000, the board allocated employer contributions equal to eight percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$190,424 during 1999. The balance in the Health Care Reserve Fund was \$2.783 billion at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000. There were 95,796 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, 1999, the liability for unpaid compensated absences was \$5,841,098 for the entire County.

**NOTE 13. LEASES**

*A. Capital Leases*

In 1999, 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.

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.

**STARK COUNTY, OHIO**  
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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, 1999:

	<b>General Fixed Assets</b>
Equipment	\$2,452,589

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, 1999:

Year	General Long-Term Obligations Account Group
2000	\$378,124
2001	360,153
2002	356,052
2003	64,904
<i>Total Minimum Lease Payments</i>	1,159,233
<i>Less: Amount Representing Interest</i>	(85,117)
<i>Present Value of Minimum Lease Payments</i>	\$1,074,116

***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, 1999, are \$6,998 for year 2000, and \$1,409 for year 2001.

***NOTE 14. CONTRACTUAL COMMITMENTS***

The County had various contractual commitments outstanding at December 31, 1999. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$841,880 in the General Fund, \$3,547,083 in the Special Revenue funds, \$202,657 in the Capital Projects funds, and \$562,005 in the Enterprise funds.

**STARK COUNTY, OHIO**  
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**NOTE 15. LONG-TERM DEBT**

Changes in the County's long-term obligations during 1999 were as follows:

	Outstanding 12/31/1998	Additions	Reductions	Outstanding 12/31/1999
<b>GENERAL LONG-TERM OBLIGATIONS:</b>				
<i>SPECIAL ASSESSMENT BONDS</i>				
1988 - 7.579%				
Stark County Sewer Project 429 & 445	\$245,000	\$0	\$35,000	\$210,000
1979 - 6.125 %				
Stark County Sewer Project 413, 424 & 439	90,000	0	90,000	0
1983 - 9.50%				
Stark County Sewer Project 405, 427 & 451	75,000	0	25,000	50,000
1986 - 7.125%				
Stark County Sewer District Project 433	14,000	0	2,000	12,000
1990 - Various				
Sewer Projects 352, 428, 432, 446, 456, 457, 458	1,100,000	0	100,000	1,000,000
1993 - 7.125%				
Stark County Sewer District Project 409	247,000	0	19,000	228,000
1996 -				
Various Sewer Projects	2,050,000	0	71,000	1,979,000
1997 - 5.25%				
Stark County Sewer District Project 474-89	157,396	0	11,243	146,153
1997 - 5.60%				
Stark County Sewer District Project 500	201,849	0	10,624	191,225
1998 - 5.25%				
Stark County Sewer District Project 512	28,903	0	1,445	27,458
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<b>4,209,148</b>	<b>0</b>	<b>365,312</b>	<b>3,843,836</b>
<b>CAPITAL LEASES</b>	<b>1,461,176</b>	<b>27,449</b>	<b>414,509</b>	<b>1,074,116</b>
<b>JUDGMENTS</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
<b>INTERGOVERNMENTAL</b>	<b>1,910,373</b>	<b>2,084,364</b>	<b>1,910,373</b>	<b>2,084,364</b>
<b>COMPENSATED ABSENCES</b>	<b>3,994,790</b>	<b>1,154,418</b>	<b>0</b>	<b>5,149,208</b>
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS</b>	<b>11,675,487</b>	<b>3,266,231</b>	<b>2,790,194</b>	<b>12,151,524</b>



**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
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	Outstanding 12/31/1998	Additions	Reductions	Outstanding 12/31/1999
<b>ENTERPRISE FUNDS:</b>				
<i>GENERAL OBLIGATION BONDS:</i>				
1993 - Various				
Sewerage System Refunding Bonds, Series 1993	\$16,175,000	\$0	\$510,000	\$15,665,000
1996 - 4.618%				
Sewer District Improvements	3,265,000	0	109,000	3,156,000
1996 - 4.618%				
Water Improvements	1,095,000	0	45,000	1,050,000
<i>TOTAL ENTERPRISE</i>				
<i>GENERAL OBLIGATION BONDS</i>	20,535,000	0	664,000	19,871,000
OPWC LOAN - 0%	1,147,645	0	66,251	1,081,394
<i>OWDA LOANS</i>				
1994 -				
Waynesburg 4.52%	394,616	0	21,306	373,310
1995 -				
Sewer Project #491 4.52%	2,402,361	0	162,373	2,239,988
1996 -				
Sewer Project #475 4.52%	2,778,974	92,983	107,963	2,763,994
1997 -				
Sewer Project #449 4.12%	2,714,735	85,687	95,942	2,704,480
1998 -				
Sewer Project #493 3.50%	3,308,751	3,188,102	0	6,496,853
1998 -				
Sewer Project #504 3.91%	494,961	1,056,547	0	1,551,508
<i>TOTAL OWDA LOANS</i>	12,094,398	4,423,319	387,584	16,130,133
<i>TOTAL ENTERPRISE FUNDS</i>	33,777,043	4,423,319	1,117,835	37,082,527
<i>GRAND TOTAL</i>	\$45,452,530	\$7,689,550	\$3,908,029	\$49,234,051

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.

Judgments remaining at December 31, 1998, were reduced by \$50,000, with the remaining balance of \$50,000 being taken out of the general long-term obligations account group as the amount was paid in the County's available period.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
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The County's voted legal debt margin was \$138,021,444 with an unvoted debt margin of \$55,808,578 at December 31, 1999.

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:

Fiscal Year	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	OPWC Loans
2000	\$1,824,594	\$517,868	\$1,691,754	\$46,826
2001	1,820,463	505,452	1,200,476	66,252
2002	1,823,579	467,137	1,200,476	66,253
2003	1,848,922	455,848	1,200,476	66,252
2004	1,786,671	438,916	1,200,476	66,253
2005-2009	8,980,114	1,892,808	5,972,375	331,262
2010-2014	8,980,377	1,108,163	5,729,105	302,312
2015-2019	4,967,260	299,959	4,079,558	135,982
2020-2024	0	0	191,003	0
<i>Totals</i>	<u>\$32,031,980</u>	<u>\$5,686,151</u>	<u>\$22,465,699</u>	<u>\$1,081,392</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, 1999, there were fifty-nine series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$29.035 million. The aggregate principal amount payable for the fifty-one series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$205.814 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, 1999, \$5.085 million of bonds outstanding are considered to be defeased.

**STARK COUNTY, OHIO**  
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**NOTE 16. INTERFUND TRANSACTIONS**

Due from other funds and due to other funds at December 31, 1999, consist of the following individual balances:

	Due From	Due To
<i>General Fund</i>	\$3,316	\$467,732
<i>Special Revenue Funds:</i>		
Emergency 911	0	9,426
Adult Probation	0	6,358
Alcohol and Drug Board	599	4,110
Child Assault Prosecution	0	1,829
Children Services	0	50,030
Computer Technology	0	3,165
Dog and Kennel	0	13,535
Drug Court	0	3,302
Delinquent Tax Assessment Collector	0	4,939
Indigent Guardianship	0	81
Justice System Sales Tax	0	96,519
Mental Health	0	10,888
County Board of Mental Retardation	0	261,810
Motor Vehicle Gas Tax	0	166,493
Public Assistance	0	216,046
Real Estate Assessment	0	38,065
Sheriff Litter Control	0	2,804
Stark County Day Reporting	0	7,723
Certificate of Title	0	21,121
Victim Assistance	0	1,469
Youth Services	0	5,972
<i>Total Special Revenue Funds</i>	599	925,685
<i>Enterprise Funds:</i>		
Nist Nursing Home	0	141,506
Sewer	0	70,798
<i>Total Enterprise Funds</i>	0	212,304
<i>Internal Service Funds:</i>		
Self Insurance	546,215	0
Workers' Compensation	1,055,591	0
<i>Total Internal Service Funds</i>	1,601,806	0
<i>Total All Funds</i>	\$1,605,721	\$1,605,721

**STARK COUNTY, OHIO**  
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Interfund balances December 31, 1999, consist of the following interfund receivables and payables:

	Receivable	Payable
<i>General Fund</i>	\$600,000	\$0
<i>Special Revenue Funds:</i>		
Motor Vehicle Gas Tax	0	600,000
<i>Enterprise Funds:</i>		
Sewer	0	29,500
Water	29,500	0
<i>Total Enterprise Funds</i>	29,500	29,500
<i>Total All Funds</i>	\$629,500	\$629,500

**NOTE 17. 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, 1999, is as follows:

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Total
Operating Revenue	\$14,600,395	\$183,190	\$9,030	\$7,624,497	\$22,417,112
Operating Expenses					
Before Depreciation	9,431,849	30,369	217,200	7,700,607	17,380,025
Depreciation Expense	2,453,903	106,894	130,070	75,449	2,766,316
Operating Income (Loss)	2,714,643	45,927	(338,240)	(151,559)	2,270,771
Net Income	1,660,249	(15,431)	(338,240)	(155,959)	1,150,619
Net Working Capital	11,233,571	3,024,785	4,483,156	601,814	19,343,326
Total Assets	112,134,045	7,981,001	4,497,417	2,032,045	126,644,508
Long-Term Liabilities	33,803,759	990,000	0	0	34,793,759
Current Contributions	1,758,750	163,600	0	164,885	2,087,235
Property, Plant and					
Equipment Additions	6,360,767	0	0	147,069	6,507,836
Total Equity	72,967,211	6,931,001	4,483,156	1,119,859	85,501,227
Encumbrances as of					
December 31, 1999	\$6,673,418	\$51,686	\$129,925	\$695,068	\$7,550,097

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
 December 31, 1999

**NOTE 18. PRIOR PERIOD ADJUSTMENT**

In the prior year, interfund receivable and interfund payable were overstated, which had the following effect on excess of revenues and other financing sources over expenditures and other financing uses/net income and fund balance/retained earnings as they were previously stated December 31, 1998:

	<u>Debt Service</u>		<u>Enterprise</u>	
	<u>Excess</u>	<u>Fund Balance</u>	<u>Net Income</u>	<u>Retained Earnings</u>
Previously Reported December 31, 1998	(\$97,239)	\$254,556	\$1,872,316	\$38,001,301
Interfund Receivable	0	0	(190,000)	(190,000)
Interfund Payable	190,000	190,000	0	0
Restated December 31, 1998	<u>\$92,761</u>	<u>\$444,556</u>	<u>\$1,682,316</u>	<u>\$37,811,301</u>

**NOTE 19. 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 1999, the County contributed \$2,591,486 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 \$623,983 to the Council in 1999. 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, 1999*

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*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 1999, the County contributed \$153,092 which represents 10 percent of total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

**NOTE 20. 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 1999, 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 1999, 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, 1999

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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. In 1999, no moneys were received from the County.

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, 1999

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**NOTE 21. RELATED ORGANIZATIONS**

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.

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 1999.

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 1999.

**NOTE 22. RELATED PARTY TRANSACTIONS**

During 1999, 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 \$43,363 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 \$257,929.

**NOTE 23. 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, 1999*

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***NOTE 24. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL***

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 .04 percent and 1.7 percent, respectively, of total Enterprise Fund operating revenue and expenses for 1999. The Hospital's total assets comprised approximately 3.6 percent of total Enterprise Fund Assets at December 31, 1999. 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.

***NOTE 25. SUBSEQUENT EVENTS***

In January 2000 the County accepted a bid for the sale of the J.T. Nist Health Care Center (Nist). Nist is operated by the County and is accounted for as an enterprise fund. Although the bid has been accepted, this transaction has not been finalized. It is anticipated that a final agreement will be made in July 2000.

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. As of the date of this report the County has not assumed ownership of the system.

***NOTE 26. THE WORKSHOPS, INCORPORATED***

*A. Nature of Operations*

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a non-profit social service organization which was incorporated in 1968. 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.

*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.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
*December 31, 1999*

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

*Restricted Fund* Restricted fund represents assets restricted for specific purposes by the donors of such funds.

*Property and Equipment Fund* 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, 1999, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$409,200.

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, 1999

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*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, 1999 the inventories consisted of the following:

Supplies	\$23,175
Work in process	19,639
Finished Goods	43,918
<i>Total Inventory</i>	<u>\$86,732</u>

*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. 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.

*J. Contributions*

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

*K. Income Taxes*

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

*L. 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.

*M. 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 1999.

*N. Funeral Program*

The Workshops developed a funeral program in 1998 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.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
December 31, 1999

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*O. 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.

*P. Restricted Fund Balance*

Restricted fund balances are available for the following purposes:

Sounds of Silence Choir	\$2,767
Special Olympics	20
Citizens Who Care	<u>(1,541)</u>
<i>Total Restricted Fund Balance</i>	<u><u>\$1,246</u></u>

*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. 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 \$257,929 for 1999.

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 \$83,522 during 1999.

As of December 31, 1999, the Workshops owed MRDD \$26,712 for the above expenses.

The unaudited insured value of MRDD property used by the Workshops was \$15,093,319 at December 31, 1999.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
December 31, 1999

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**NOTE 27. 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 1999, 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.

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.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
 December 31, 1999

*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 110 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 \$38,870 at December 31, 1999. All deposits were covered by federal depository insurance at December 31, 1999.

Investments The District had investments with a fair value of \$273,398 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."

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:

	Cash and Cash Equivalents	Investments
<i>GASB Statement No. 9</i>	\$312,268	\$0
Investments which are part of the cash management pool:		
STAR Ohio	(273,398)	273,398
<i>GASB Statement No. 3</i>	\$ 38,870	\$ 273,398

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
December 31, 1999

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**NOTE 28. 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 of 1995 and became independent from Stark County as their fiscal agent in May of 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.

*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.

*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.

**STARK COUNTY, OHIO**  
*Notes to the General Purpose Financial Statements*  
 December 31, 1999

*F. Cash*

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$89,782. Deposits are insured by the Federal Depository Insurance Corporation.

*G. Budgetary Activity*

Budgetary activity for the year ended December 31, 1999 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$161,511	\$166,811	\$5,300
1999 Budgeted vs. Actual Budgetary Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$129,248	\$108,944	\$20,304

*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 1999, the Port Authority paid the SDB \$250 for servicing the loans.

*J. Debt*

At December 31, 1999, 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:

Year Ended December 31	1997 Loan	1998 Loan	Total
2000	\$1,500	\$1,500	\$3,000
2001	1,500	1,500	3,000
2002	51,500	1,500	53,000
2003	0	51,500	51,500
<i>Total</i>	<i>\$54,500</i>	<i>\$56,000</i>	<i>\$110,500</i>



## 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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$11,825,656	\$11,489,976	(\$335,680)
Permissive Sales Tax	7,525,000	7,518,610	(6,390)
Charges for Services	11,149,203	11,686,090	536,887
Fees, Licenses and Permits	712,000	640,354	(71,646)
Fines and Forfeitures	430,000	397,001	(32,999)
Intergovernmental	9,098,838	9,630,908	532,070
Interest	6,800,000	6,871,643	71,643
Rentals	1,173,417	460,062	(713,355)
Other	494,393	575,627	81,234
<b>Total Revenues</b>	<b>49,208,507</b>	<b>49,270,271</b>	<b>61,764</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government -</b>			
<b>Legislative and Executive</b>			
<b>Commissioners' Office</b>			
Personal Services	1,630,084	1,123,806	506,278
Materials and Supplies	98,043	68,363	29,680
Contractual Services	7,855,652	1,497,478	6,358,174
Capital Outlay	117,576	67,285	50,291
<b>Total Commissioners' Office</b>	<b>9,701,355</b>	<b>2,756,932</b>	<b>6,944,423</b>
<b>County Auditor</b>			
Personal Services	1,113,202	1,104,263	8,939
Materials and Supplies	17,119	16,597	522
Contractual Services	238,107	224,517	13,590
Capital Outlay	20,809	20,759	50
<b>Total County Auditor</b>	<b>1,389,237</b>	<b>1,366,136</b>	<b>23,101</b>
<b>County Treasurer</b>			
Personal Services	565,676	556,022	9,654
Materials and Supplies	34,389	32,443	1,946
Contractual Services	87,861	87,712	149
Capital Outlay	22,500	20,634	1,866
<b>Total County Treasurer</b>	<b>710,426</b>	<b>696,811</b>	<b>13,615</b>
<b>Prosecuting Attorney</b>			
Personal Services	1,581,814	1,537,972	43,842
Materials and Supplies	58,084	50,783	7,301
Contractual Services	103,370	102,907	463
Capital Outlay	43,590	43,497	93
<b>Total Prosecuting Attorney</b>	<b>\$1,786,858</b>	<b>\$1,735,159</b>	<b>\$51,699</b>

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Recorder			
Personal Services	\$397,675	\$382,744	\$14,931
Materials and Supplies	18,079	17,649	430
Contractual Services	44,382	38,531	5,851
Capital Outlay	3,411	3,411	0
<b>Total Recorder</b>	<b>463,547</b>	<b>442,335</b>	<b>21,212</b>
Citizen's Building Operating			
Personal Services	208,213	195,889	12,324
Materials and Supplies	339,256	336,427	2,829
Contractual Services	634,439	358,125	276,314
Capital Outlay	367,471	359,321	8,150
<b>Total Citizen's Building Operating</b>	<b>1,549,379</b>	<b>1,249,762</b>	<b>299,617</b>
Board of Elections			
Personal Services	1,043,256	972,008	71,248
Materials and Supplies	110,929	109,241	1,688
Contractual Services	245,899	202,024	43,875
Capital Outlay	96,687	48,565	48,122
<b>Total Board of Elections</b>	<b>1,496,771</b>	<b>1,331,838</b>	<b>164,933</b>
Data Processing			
Personal Services	1,312,499	1,308,748	3,751
Materials and Supplies	90,004	89,796	208
Contractual Services	763,340	762,701	639
Capital Outlay	677,166	665,602	11,564
<b>Total Data Processing</b>	<b>2,843,009</b>	<b>2,826,847</b>	<b>16,162</b>
Buildings and Grounds Maintenance			
Personal Services	147,679	129,461	18,218
Materials and Supplies	384,934	361,272	23,662
Contractual Services	307,155	289,761	17,394
Capital Outlay	5,360	0	5,360
<b>Total Buildings and Grounds Maintenance</b>	<b>845,128</b>	<b>780,494</b>	<b>64,634</b>
<b>Total General Government - Legislative and Executive</b>	<b>20,785,710</b>	<b>13,186,314</b>	<b>7,599,396</b>
General Government - Judicial			
Court of Appeals			
Materials and Supplies	57,680	49,216	8,464
Contractual Services	134,589	128,364	6,225
Capital Outlay	77,555	75,921	1,634
<b>Total Court of Appeals</b>	<b>\$269,824</b>	<b>\$253,501</b>	<b>\$16,323</b>

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Common Pleas Court			
Personal Services	\$2,184,677	\$2,041,119	\$143,558
Materials and Supplies	51,866	46,981	4,885
Contractual Services	179,807	136,761	43,046
Capital Outlay	43,910	42,311	1,599
<b>Total Common Pleas Court</b>	<b>2,460,260</b>	<b>2,267,172</b>	<b>193,088</b>
Common Pleas Jury Commission			
Personal Services	71,277	67,508	3,769
Materials and Supplies	9,990	6,330	3,660
Contractual Services	11,243	10,882	361
Capital Outlay	690	690	0
<b>Total Common Pleas Jury Commission</b>	<b>93,200</b>	<b>85,410</b>	<b>7,790</b>
Juvenile Court			
Personal Services	2,156,106	2,009,186	146,920
Materials and Supplies	79,347	79,195	152
Contractual Services	270,573	268,555	2,018
Capital Outlay	70,254	70,188	66
<b>Total Juvenile Court</b>	<b>2,576,280</b>	<b>2,427,124</b>	<b>149,156</b>
Probate Court			
Personal Services	455,336	436,585	18,751
Materials and Supplies	14,876	13,916	960
Contractual Services	73,401	62,310	11,091
Capital Outlay	4,000	479	3,521
<b>Total Probate Court</b>	<b>547,613</b>	<b>513,290</b>	<b>34,323</b>
Clerk of Courts			
Personal Services	751,196	740,882	10,314
Materials and Supplies	27,002	26,654	348
Contractual Services	121,252	119,863	1,389
Capital Outlay	12,840	11,449	1,391
<b>Total Clerk of Courts</b>	<b>912,290</b>	<b>898,848</b>	<b>13,442</b>
Public Defender			
Personal Services	804,177	800,011	4,166
Materials and Supplies	8,080	7,861	219
Contractual Services	71,123	71,103	20
Capital Outlay	23,282	22,769	513
<b>Total Public Defender</b>	<b>906,662</b>	<b>901,744</b>	<b>4,918</b>
Municipal Court			
Personal Services	\$368,074	\$344,098	\$23,976

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total General Government - Judicial</i>	<u>\$8,134,203</u>	<u>\$7,691,187</u>	<u>\$443,016</u>
<b>Public Safety</b>			
<b>Sheriff</b>			
Personal Services	7,639,442	7,579,738	59,704
Materials and Supplies	680,679	675,048	5,631
Contractual Services	3,551,497	3,520,512	30,985
Capital Outlay	<u>1,127,028</u>	<u>860,840</u>	<u>266,188</u>
<b>Total Sheriff</b>	<u>12,998,646</u>	<u>12,636,138</u>	<u>362,508</u>
<b>Sheriff's Rotary</b>			
Personal Services	1,072,155	1,014,178	57,977
Materials and Supplies	101,596	56,914	44,682
Contractual Service	124,577	15,344	109,233
Capital Outlay	<u>194,874</u>	<u>145,107</u>	<u>49,767</u>
<b>Total Sheriff's Rotary</b>	<u>1,493,202</u>	<u>1,231,543</u>	<u>261,659</u>
<b>Coroner</b>			
Personal Services	395,768	339,116	56,652
Materials and Supplies	16,751	13,594	3,157
Contractual Services	<u>48,060</u>	<u>42,648</u>	<u>5,412</u>
<b>Total Coroner</b>	<u>460,579</u>	<u>395,358</u>	<u>65,221</u>
<b>Building Inspection</b>			
Personal Services	547,809	477,064	70,745
Materials and Supplies	27,539	20,731	6,808
Contractual Services	432,849	30,231	402,618
Capital Outlay	<u>50,000</u>	<u>32,672</u>	<u>17,328</u>
<b>Total Building Inspection</b>	<u>1,058,197</u>	<u>560,698</u>	<u>497,499</u>
<b>Emergency Preparedness/HAZMAT</b>			
Personal Services	51,904	47,661	4,243
Materials and Supplies	4,002	3,039	963
Contractual Services	39,086	29,554	9,532
Capital Outlay	<u>9,459</u>	<u>4,512</u>	<u>4,947</u>
<b>Total Emergency Preparedness/HAZMAT</b>	<u>104,451</u>	<u>84,766</u>	<u>19,685</u>
<b>Total Public Safety</b>	<u>16,115,075</u>	<u>14,908,503</u>	<u>1,206,572</u>
<b>Public Works</b>			
<b>Buildings and Grounds Capital</b>			
Contractual Service	652,575	59,507	593,068
Capital Outlay	<u>1,469,473</u>	<u>397,223</u>	<u>1,072,250</u>
<b>Total Public Works</b>	<u>\$2,122,048</u>	<u>\$456,730</u>	<u>\$1,665,318</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Health</b>			
Registration Vital Statistics			
Contractual Services	\$15,562	\$7,497	\$8,065
<b>Human Services</b>			
Veteran's Service Commission			
Personal Services	508,042	487,676	20,366
Materials and Supplies	13,687	8,656	5,031
Contractual Services	343,687	226,631	117,056
Capital Outlay	22,706	20,262	2,444
<i>Total Human Services</i>	888,122	743,225	144,897
<b>Conservation and Recreation</b>			
Agriculture Department			
Contractual Services	206,873	168,873	38,000
<b>Economic Development and Assistance</b>			
Contractual Services	45,000	45,000	0
<b>Other</b>			
Unclaimed Monies			
Other	396,558	279,111	117,447
Real and Personal Tax Overpayment			
Other	1,498,845	1,481,179	17,666
<i>Total Other</i>	1,895,403	1,760,290	135,113
<i>Intergovernmental</i>	11,116,139	4,761,599	6,354,540
<b>Debt Service:</b>			
Principal Retirement	793,492	789,855	3,637
Interest and Fiscal Charges	42,200	20,638	21,562
<i>Total Debt Service</i>	835,692	810,493	25,199
<i>Total Expenditures</i>	62,159,827	44,539,711	17,620,116
<i>Excess of Revenues Over (Under) Expenditures</i>	(12,951,320)	4,730,560	17,681,880
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	38,273	38,273	0
Advances - In	380,000	601,500	221,500
Advances - Out	(433,000)	(381,500)	51,500
Operating Transfers - In	270,000	0	(270,000)
Operating Transfers - Out	(1,356,656)	(440,009)	916,647
<i>Total Other Financing Sources (Uses)</i>	(\$1,101,383)	(\$181,736)	\$919,647

(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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	(\$14,052,703)	\$4,548,824	\$18,601,527
<i>Fund Balance at Beginning of Year</i>	11,934,109	11,934,109	0
<i>Prior Year Encumbrances Appropriated</i>	3,568,636	3,568,636	0
<i>Fund Balance at End of Year</i>	<u>\$1,450,042</u>	<u>\$20,051,569</u>	<u>\$18,601,527</u>

## SPECIAL REVENUE FUNDS

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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.

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.

(continued)



## SPECIAL REVENUE FUNDS

(continued)

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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, 1999*

	Victim Assistance	Youth Services	Alcohol and Drug Board	Stark Regional Community Corrections Center	Justice System Sales Tax
<b>Assets:</b>					
Cash and Cash Equivalents	\$54,350	\$1,018,747	\$1,257,720	\$0	\$6,149,519
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0	0
<b>Receivables:</b>					
Permissive Sales Tax Accounts	0	0	0	0	86,175
Intergovernmental	0	21,341	15,227	0	0
Due from Other Funds	0	0	599	0	0
<b>Due from Agency Funds:</b>					
Taxes	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Materials and Supplies Inventory	0	712	2,530	0	0
<b>Total Assets</b>	<b>\$54,350</b>	<b>\$1,040,800</b>	<b>\$1,276,076</b>	<b>\$0</b>	<b>\$6,235,694</b>
<b>Liabilities:</b>					
Accounts Payable	\$0	\$74,477	\$33,000	\$0	\$99,500
Contracts Payable	0	0	0	0	0
Accrued Wages and Benefits	2,914	18,060	15,682	0	120,867
Compensated Absences Payable	0	1,168	1,446	0	0
Retainage Payable	0	0	0	0	0
Interfund Payable	0	0	0	0	0
Due to Other Funds	1,469	5,972	4,110	0	96,519
Intergovernmental Payable	123	762	0	0	46,212
Deferred Revenue	0	0	0	0	0
<b>Total Liabilities</b>	<b>4,506</b>	<b>100,439</b>	<b>54,238</b>	<b>0</b>	<b>363,098</b>
<b>Fund Equity:</b>					
<b>Fund Balance:</b>					
Reserved for Encumbrances	10,324	89,256	544,565	2,212,417	2,251,841
Reserved for Inventory	0	712	2,530	0	0
Reserved for Loans	0	0	0	0	0
Unreserved, Undesignated (Deficit)	39,520	850,393	674,743	(2,212,417)	3,620,755
<b>Total Fund Equity</b>	<b>49,844</b>	<b>940,361</b>	<b>1,221,838</b>	<b>0</b>	<b>5,872,596</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$54,350</b>	<b>\$1,040,800</b>	<b>\$1,276,076</b>	<b>\$0</b>	<b>\$6,235,694</b>

Mental Retardation and Developmental Disabilities	Real Estate Tax Prepayment	HOME Program	911 System	Mental Health	Certificate of Title Administration
\$15,728,369	\$533,747	\$264,451	\$275,985	\$5,942,754	\$965,588
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
9,351	0	0	0	0	0
312,323	0	0	0	1,032,698	100,583
0	0	0	0	0	0
16,966,662	0	0	535,287	5,347,040	0
0	0	0	0	0	0
91,941	0	0	1,089	3,430	5,482
<u>\$33,108,646</u>	<u>\$533,747</u>	<u>\$264,451</u>	<u>\$812,361</u>	<u>\$12,325,922</u>	<u>\$1,071,653</u>
\$269,634	\$0	\$156,184	\$156	\$129,423	\$447
0	0	0	0	0	0
1,103,216	0	0	17,935	19,492	42,637
99,279	0	0	1,700	7,276	3,728
0	0	0	0	0	0
0	0	0	0	0	0
261,810	0	0	9,426	10,888	21,121
26,363	0	4,723	750	489	1,788
16,966,662	0	0	535,287	5,347,040	0
18,726,964	0	160,907	565,254	5,514,608	69,721
0	331,045	1,007,547	0	1,040,678	0
91,941	0	0	1,089	3,430	5,482
0	0	0	0	0	0
14,289,741	202,702	(904,003)	246,018	5,767,206	996,450
<u>14,381,682</u>	<u>533,747</u>	<u>103,544</u>	<u>247,107</u>	<u>6,811,314</u>	<u>1,001,932</u>
<u>\$33,108,646</u>	<u>\$533,747</u>	<u>\$264,451</u>	<u>\$812,361</u>	<u>\$12,325,922</u>	<u>\$1,071,653</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 1999*

	Children's Services	Child Assault Prosecution	Community Development	Coroner Laboratory
<b>Assets:</b>				
Cash and Cash Equivalents	\$7,900,786	\$39,329	\$473,158	\$68,530
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	32,657	0
Receivables:				
Permissive Sales Tax Accounts	0	0	0	0
Intergovernmental	79,417	99,921	186,810	5,290
Due from Other Funds	0	0	0	0
Due from Agency Funds:				
Taxes	5,736,443	0	0	0
Loans Receivable	0	0	1,413,436	0
Materials and Supplies Inventory	0	0	0	0
<b>Total Assets</b>	<b>\$13,716,646</b>	<b>\$139,250</b>	<b>\$2,106,061</b>	<b>\$73,820</b>
<b>Liabilities:</b>				
Accounts Payable	\$1,004,028	\$0	\$111,283	\$0
Contracts Payable	0	0	0	0
Accrued Wages and Benefits	156,971	29,561	0	0
Compensated Absences Payable	16,052	0	0	0
Retainage Payable	0	0	32,657	0
Interfund Payable	0	0	0	0
Due to Other Funds	50,030	1,829	0	0
Intergovernmental Payable	6,590	0	0	0
Deferred Revenue	5,736,443	0	0	0
<b>Total Liabilities</b>	<b>6,970,114</b>	<b>31,390</b>	<b>143,940</b>	<b>0</b>
<b>Fund Equity:</b>				
Fund Balance:				
Reserved for Encumbrances	1,519,484	0	810,956	0
Reserved for Inventory	0	0	0	0
Reserved for Loans	0	0	1,318,525	0
Unreserved, Undesignated (Deficit)	5,227,048	107,860	(167,360)	73,820
<b>Total Fund Equity</b>	<b>6,746,532</b>	<b>107,860</b>	<b>1,962,121</b>	<b>73,820</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$13,716,646</b>	<b>\$139,250</b>	<b>\$2,106,061</b>	<b>\$73,820</b>

<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>
\$859,775	\$363,315	\$123,939	\$62,523	\$34,133	\$428
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,200	113	1,333	0	0	0
<u>\$860,975</u>	<u>\$363,428</u>	<u>\$125,272</u>	<u>\$62,523</u>	<u>\$34,133</u>	<u>\$428</u>
\$7,846	\$1,854	\$1,376	\$55,271	\$0	\$0
0	0	0	0	0	0
11,610	9,334	15,675	0	0	0
3,989	109	683	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,165	4,939	13,535	0	0	0
385	392	660	0	0	0
0	0	0	0	0	0
<u>26,995</u>	<u>16,628</u>	<u>31,929</u>	<u>55,271</u>	<u>0</u>	<u>0</u>
45,583	64,543	32,217	39,652	0	0
1,200	113	1,333	0	0	0
0	0	0	0	0	0
<u>787,197</u>	<u>282,144</u>	<u>59,793</u>	<u>(32,400)</u>	<u>34,133</u>	<u>428</u>
<u>833,980</u>	<u>346,800</u>	<u>93,343</u>	<u>7,252</u>	<u>34,133</u>	<u>428</u>
<u>\$860,975</u>	<u>\$363,428</u>	<u>\$125,272</u>	<u>\$62,523</u>	<u>\$34,133</u>	<u>\$428</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 1999*

	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business	Public Assistance
<b>Assets:</b>				
Cash and Cash Equivalents	\$3,821,440	\$48,602	\$6,472	\$1,356,022
Cash and Cash Equivalents in Segregated Accounts	0	0	0	755,019
Cash and Cash Equivalents with Fiscal Agents	124,845	0	0	0
<b>Receivables:</b>				
Permissive Sales Tax	0	0	0	0
Accounts	0	0	0	0
Intergovernmental	489,206	0	0	0
Due from Other Funds	0	0	0	0
<b>Due from Agency Funds:</b>				
Taxes	0	0	0	0
Loans Receivable	0	0	0	0
Materials and Supplies Inventory	1,058,392	10,284	0	18,600
<b>Total Assets</b>	<b>\$5,493,883</b>	<b>\$58,886</b>	<b>\$6,472</b>	<b>\$2,129,641</b>
<b>Liabilities:</b>				
Accounts Payable	\$376,980	\$6,725	\$960	\$1,023,316
Contracts Payable	766,837	0	0	0
Accrued Wages and Benefits	275,941	0	0	725,884
Compensated Absences Payable	22,752	0	0	82,967
Retainage Payable	124,845	0	0	0
Interfund Payable	600,000	0	0	0
Due to Other Funds	166,493	0	0	216,046
Intergovernmental Payable	10,585	0	0	47,157
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>2,344,433</b>	<b>6,725</b>	<b>960</b>	<b>2,095,370</b>
<b>Fund Equity:</b>				
<b>Fund Balance:</b>				
Reserved for Encumbrances	1,873,595	12,724	217	1,596,436
Reserved for Inventory	1,058,392	10,284	0	18,600
Reserved for Loans	0	0	0	0
Unreserved, Undesignated (Deficit)	217,463	29,153	5,295	(1,580,765)
<b>Total Fund Equity</b>	<b>3,149,450</b>	<b>52,161</b>	<b>5,512</b>	<b>34,271</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$5,493,883</b>	<b>\$58,886</b>	<b>\$6,472</b>	<b>\$2,129,641</b>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$995,085	\$564,721	\$338,486	\$49,247,974
0	0	0	755,019
0	0	0	157,502
0	0	0	86,175
0	0	0	9,351
0	10,059	5,878	2,358,753
0	0	0	599
0	0	0	28,585,432
0	0	0	1,413,436
<u>2,782</u>	<u>70,899</u>	<u>6,703</u>	<u>1,275,490</u>
<u>\$997,867</u>	<u>\$645,679</u>	<u>\$351,067</u>	<u>\$83,889,731</u>
\$3,982	\$9,392	\$37,163	\$3,402,997
0	0	0	766,837
81,585	39,584	7,551	2,694,499
9,354	5,189	821	256,513
0	0	0	157,502
0	0	0	600,000
38,065	16,885	3,383	925,685
3,428	1,659	316	152,382
0	0	0	28,585,432
<u>136,414</u>	<u>72,709</u>	<u>49,234</u>	<u>37,541,847</u>
115,083	138,637	95,048	13,831,848
2,782	70,899	6,703	1,275,490
0	0	0	1,318,525
<u>743,588</u>	<u>363,434</u>	<u>200,082</u>	<u>29,922,021</u>
<u>861,453</u>	<u>572,970</u>	<u>301,833</u>	<u>46,347,884</u>
<u>\$997,867</u>	<u>\$645,679</u>	<u>\$351,067</u>	<u>\$83,889,731</u>

**STARK COUNTY, OHIO**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 1999*

	Victim Assistance	Youth Services	Alcohol and Drug Board
<b>Revenues:</b>			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	0	0	64,812
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	136,176	1,098,995	4,386,697
Interest	0	0	0
Rent	0	0	0
Other	0	0	17,631
<i>Total Revenues</i>	<u>136,176</u>	<u>1,098,995</u>	<u>4,469,140</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	848,704	0
Public Works	0	0	0
Health	0	0	4,437,024
Human Services	143,338	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	4,635
Interest and Fiscal Charges	0	0	993
<i>Total Expenditures</i>	<u>143,338</u>	<u>848,704</u>	<u>4,442,652</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,162)</u>	<u>250,291</u>	<u>26,488</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(7,162)</u>	<u>250,291</u>	<u>26,488</u>
<i>Fund Balances (Deficits) Beginning of Year</i>	57,006	690,290	1,194,583
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>(220)</u>	<u>767</u>
<i>Fund Balances End of Year</i>	<u>\$49,844</u>	<u>\$940,361</u>	<u>\$1,221,838</u>



Stark Regional Community Corrections Center	Justice System Sales Tax	Mental Retardation and Developmental Disabilities	Real Estate Tax Prepayment
\$0	\$0	\$17,046,082	\$1,106,389
0	5,897,656	0	0
0	0	90,626	0
0	0	0	0
0	0	0	0
3,029,126	0	11,012,229	0
0	0	0	36,703
0	0	8,356	0
0	1,821	66,487	0
<u>3,029,126</u>	<u>5,899,477</u>	<u>28,223,780</u>	<u>1,143,092</u>
0	0	0	1,156,181
0	7,844,335	0	0
0	0	0	0
0	0	0	0
0	0	24,072,117	0
0	0	0	0
2,351,755	0	0	0
0	0	0	0
0	0	0	0
<u>2,351,755</u>	<u>7,844,335</u>	<u>24,072,117</u>	<u>1,156,181</u>
<u>677,371</u>	<u>(1,944,858)</u>	<u>4,151,663</u>	<u>(13,089)</u>
0	10,009	0	0
0	0	(869,016)	0
0	10,009	(869,016)	0
677,371	(1,934,849)	3,282,647	(13,089)
(677,371)	7,807,445	11,076,800	546,836
0	0	22,235	0
<u>\$0</u>	<u>\$5,872,596</u>	<u>\$14,381,682</u>	<u>\$533,747</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, 1999*

	HOME Program	911 System	Mental Health
<b>Revenues:</b>			
Property and Other Local Taxes	\$0	\$483,643	\$3,716,111
Permissive Sales Tax	0	0	0
Charges for Services	0	0	0
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	966,897	58,162	16,559,875
Interest	163	0	804
Rent	0	0	0
Other	94,650	0	344,082
<i>Total Revenues</i>	<u>1,061,710</u>	<u>541,805</u>	<u>20,620,872</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	435,435	0
Public Works	1,051,710	0	0
Health	0	0	17,202,869
Human Services	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	2,941	1,092	0
Interest and Fiscal Charges	233	60	0
<i>Total Expenditures</i>	<u>1,054,884</u>	<u>436,587</u>	<u>17,202,869</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,826</u>	<u>105,218</u>	<u>3,418,003</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	6,826	105,218	3,418,003
<i>Fund Balances (Deficits) Beginning of Year</i>	96,718	141,892	3,389,881
<i>Increase (Decrease) in Reserve for Inventory</i>	0	(3)	3,430
<i>Fund Balances End of Year</i>	<u>\$103,544</u>	<u>\$247,107</u>	<u>\$6,811,314</u>

Certificate of Title Administration	Children's Services	Child Assault Prosecution	Community Development
\$0	\$5,227,137	\$0	\$0
0	0	0	0
1,374,432	903,387	0	177,039
99,344	0	0	0
1,239	0	0	0
0	12,361,310	199,844	1,853,272
0	0	0	5,338
0	0	0	0
0	34,384	0	0
<u>1,475,015</u>	<u>18,526,218</u>	<u>199,844</u>	<u>2,035,649</u>
0	0	0	0
1,626,361	0	0	0
0	0	0	0
0	0	0	1,721,609
0	0	0	0
0	17,809,826	178,296	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>1,626,361</u>	<u>17,809,826</u>	<u>178,296</u>	<u>1,721,609</u>
<u>(151,346)</u>	<u>716,392</u>	<u>21,548</u>	<u>314,040</u>
0	0	0	0
0	0	0	0
0	0	0	0
(151,346)	716,392	21,548	314,040
1,154,967	6,030,140	86,312	1,648,081
(1,689)	0	0	0
<u>\$1,001,932</u>	<u>\$6,746,532</u>	<u>\$107,860</u>	<u>\$1,962,121</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, 1999*

	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
<b>Revenues:</b>			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	0	0	0
Charges for Services	5,290	681,362	380,549
Fees, Licenses and Permits	27,180	0	0
Fines and Forfeitures	0	47,118	0
Intergovernmental	0	0	0
Interest	0	0	0
Rent	0	0	0
Other	0	0	84,842
<i>Total Revenues</i>	<u>32,470</u>	<u>728,480</u>	<u>465,391</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	0	302,005	319,941
Judicial	0	261,733	0
Public Safety	30,658	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	385	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	101,060	0
Interest and Fiscal Charges	0	1,399	0
<i>Total Expenditures</i>	<u>30,658</u>	<u>666,582</u>	<u>319,941</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,812</u>	<u>61,898</u>	<u>145,450</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	5,000
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>5,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	1,812	61,898	150,450
<i>Fund Balances Beginning of Year</i>	72,008	770,882	197,314
<i>Increase (Decrease) in Reserve for Inventory</i>	0	1,200	(964)
<i>Fund Balances End of Year</i>	<u>\$73,820</u>	<u>\$833,980</u>	<u>\$346,800</u>

Dog and Kennel	Domestic Violence	Immobilization and Impoundment	In-Home Detention
\$0	\$0	\$0	\$0
0	0	0	0
545,700	100,763	7,900	0
0	0	0	0
3,479	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
4,912	0	0	0
<u>554,091</u>	<u>100,763</u>	<u>7,900</u>	<u>0</u>
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
522,353	100,348	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>522,353</u>	<u>100,348</u>	<u>0</u>	<u>0</u>
31,738	415	7,900	0
10,000	0	0	0
0	0	0	0
10,000	0	0	0
41,738	415	7,900	0
51,318	6,837	26,233	428
287	0	0	0
<u>\$93,343</u>	<u>\$7,252</u>	<u>\$34,133</u>	<u>\$428</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, 1999*

	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Revenues:</b>			
Property and Other Local Taxes	\$0	\$0	\$0
Permissive Sales Tax	1,011,081	0	0
Charges for Services	65,198	175,697	0
Fees, Licenses and Permits	0	0	0
Fines and Forfeitures	151,989	0	599
Intergovernmental	9,864,739	0	0
Interest	161,934	0	0
Rent	0	0	0
Other	100	0	9,171
<i>Total Revenues</i>	<u>11,255,041</u>	<u>175,697</u>	<u>9,770</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	7,888
Public Safety	0	162,026	0
Public Works	11,042,999	0	0
Health	0	0	0
Human Services	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>11,042,999</u>	<u>162,026</u>	<u>7,888</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>212,042</u>	<u>13,671</u>	<u>1,882</u>
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	212,042	13,671	1,882
<i>Fund Balances (Deficits) Beginning of Year</i>	2,962,681	28,206	3,630
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(25,273)</u>	<u>10,284</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$3,149,450</u>	<u>\$52,161</u>	<u>\$5,512</u>

Public Assistance	Real Estate Assessment	Other Public Safety	Other	Totals
\$0	\$0	\$0	\$0	\$27,579,362
0	0	0	0	6,908,737
0	2,262,071	26,016	73,814	6,934,656
0	0	0	0	126,524
0	0	74,313	54,310	333,047
21,253,786	0	1,514,032	445,313	84,740,453
0	0	7,976	0	212,918
0	0	0	0	8,356
0	19,754	211	0	678,045
<u>21,253,786</u>	<u>2,281,825</u>	<u>1,622,548</u>	<u>573,437</u>	<u>127,522,098</u>
0	2,109,432	0	0	3,887,559
0	0	0	442,902	10,183,219
0	0	1,591,268	0	3,068,091
0	0	0	57,186	13,873,504
0	0	0	16,739	46,351,450
26,957,580	0	0	0	45,089,425
0	0	0	0	2,351,755
0	0	0	0	109,728
0	0	0	0	2,685
<u>26,957,580</u>	<u>2,109,432</u>	<u>1,591,268</u>	<u>516,827</u>	<u>124,917,416</u>
<u>(5,703,794)</u>	<u>172,393</u>	<u>31,280</u>	<u>56,610</u>	<u>2,604,682</u>
0	0	0	0	25,009
0	0	0	0	(869,016)
0	0	0	0	(844,007)
(5,703,794)	172,393	31,280	56,610	1,760,675
5,736,680	689,908	540,922	240,753	44,571,380
1,385	(848)	768	4,470	15,829
<u>\$34,271</u>	<u>\$861,453</u>	<u>\$572,970</u>	<u>\$301,833</u>	<u>\$46,347,884</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Victim Assistance*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$291,026	\$136,176	(\$154,850)
<b>Expenditures:</b>			
Current:			
Human Services:			
Victim Assistance			
Personal Services	181,203	141,630	39,573
Materials and Supplies	511	511	0
Contractual Services	23,265	14,198	9,067
Capital Outlay	4,030	4,030	0
<i>Total Expenditures</i>	209,009	160,369	48,640
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	82,017	(24,193)	(106,210)
<i>Fund Balance</i>			
<i>Beginning of Year</i>	46,478	46,478	0
<i>Prior Year Encumbrances Appropriated</i>	18,869	18,869	0
<i>Fund Balance End of Year</i>	\$147,364	\$41,154	(\$106,210)



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Youth Services*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$3,031,226	\$1,077,654	(\$1,953,572)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Youth Services			
Personal Services	851,840	417,949	433,891
Materials and Supplies	8,921	5,538	3,383
Contractual Services	2,903,330	561,124	2,342,206
Capital Outlay	6,650	6,650	0
<i>Total Expenditures</i>	<u>3,770,741</u>	<u>991,261</u>	<u>2,779,480</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(739,515)</u>	<u>86,393</u>	<u>825,908</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	50,000	50,000	0
Advances Out	(50,000)	(50,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(739,515)</u>	<u>86,393</u>	<u>825,908</u>
<b>Fund Balance</b>			
Beginning of Year	635,791	635,791	0
Prior Year Encumbrances Appropriated	114,865	114,865	0
<b>Fund Balance End of Year</b>	<u>\$11,141</u>	<u>\$837,049</u>	<u>\$825,908</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Alcohol and Drug Board*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$124,941	\$64,213	(\$60,728)
Intergovernmental	4,520,729	4,421,613	(99,116)
Other	21,330	17,631	(3,699)
<i>Total Revenues</i>	<u>4,667,000</u>	<u>4,503,457</u>	<u>(163,543)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Health:</b>			
Alcohol and Drug Board			
Personal Services	384,283	349,366	34,917
Materials and Supplies	43,011	29,549	13,462
Contractual Services	5,351,274	4,664,759	686,515
Capital Outlay	62,642	46,291	16,351
<i>Total Expenditures</i>	<u>5,841,210</u>	<u>5,089,965</u>	<u>751,245</u>
<i>Excess of Revenues Under Expenditures</i>	(1,174,210)	(586,508)	587,702
<b>Fund Balance</b>			
<i>Beginning of Year</i>	779,490	779,490	0
<i>Prior Year Encumbrances Appropriated</i>	<u>476,093</u>	<u>476,093</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,373</u></u>	<u><u>\$669,075</u></u>	<u><u>\$587,702</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Non-GAAP Basis)  
Stark Regional Community Corrections Center  
For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$5,664,416</u>	<u>\$3,029,126</u>	<u>(\$2,635,290)</u>
<b>Expenditures:</b>			
Intergovernmental	<u>5,241,543</u>	<u>5,241,543</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	422,873	(2,212,417)	(2,635,290)
<i>Fund Deficit Beginning of Year</i>	(1,290,520)	(1,290,520)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,290,520</u>	<u>1,290,520</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>\$422,873</u>	<u>(\$2,212,417)</u>	<u>(\$2,635,290)</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Sales Tax	\$6,525,000	\$7,418,354	\$893,354
Other	0	1,821	1,821
<i>Total Revenues</i>	<u>6,525,000</u>	<u>7,420,175</u>	<u>895,175</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Justice System Sales Tax			
Personal Services	5,383,849	5,219,008	164,841
Materials and Supplies	83,000	81,782	1,218
Contractual Services	3,337,592	2,790,048	547,544
Capital Outlay	4,545,535	2,636,180	1,909,355
<i>Total Expenditures</i>	<u>13,349,976</u>	<u>10,727,018</u>	<u>2,622,958</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(6,824,976)	(3,306,843)	3,518,133
<b>Other Financing Sources:</b>			
Operating Transfers In	10,009	10,009	0
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i>	(6,814,967)	(3,296,834)	3,518,133
<b>Fund Balance</b>			
<i>Beginning of Year</i>	6,048,051	6,048,051	0
<i>Prior Year Encumbrances Appropriated</i>	<u>886,368</u>	<u>886,368</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$119,452</u></u>	<u><u>\$3,637,585</u></u>	<u><u>\$3,518,133</u></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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$18,771,857	\$17,046,082	(\$1,725,775)
Charges for Services	169,810	126,887	(42,923)
Intergovernmental	8,261,468	11,056,022	2,794,554
Rent	20,393	10,577	(9,816)
Other	352,688	58,903	(293,785)
<i>Total Revenues</i>	<u>27,576,216</u>	<u>28,298,471</u>	<u>722,255</u>
<b>Expenditures:</b>			
Current:			
Health:			
Mental Retardation and Developmental Disabilities			
Personal Services	21,728,674	21,223,480	505,194
Materials and Supplies	1,340,826	1,196,457	144,369
Contractual Services	15,335,509	3,025,341	12,310,168
<i>Total Expenditures</i>	<u>38,405,009</u>	<u>25,445,278</u>	<u>12,959,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,828,793)	2,853,193	13,681,986
<b>Other Financing Uses:</b>			
Advances Out	(35,153)	0	35,153
Operating Transfers Out	(869,016)	(869,016)	0
<i>Total Other Financing Uses</i>	<u>(904,169)</u>	<u>(869,016)</u>	<u>35,153</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(11,732,962)	1,984,177	13,717,139
<b>Fund Balance</b>			
<i>Beginning of Year</i>	10,894,047	10,894,047	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,495,639</u>	<u>1,495,639</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$656,724</u>	<u>\$14,373,863</u>	<u>\$13,717,139</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Real Estate Tax Prepayment*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$1,000,000	\$1,106,390	\$106,390
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Tax Prepayment			
Personal Services	65,000	35,000	30,000
Materials and Supplies	10,656	3,118	7,538
Contractual Services	1,456,179	1,447,179	9,000
Capital Outlay	15,000	1,929	13,071
<i>Total Expenditures</i>	<u>1,546,835</u>	<u>1,487,226</u>	<u>59,609</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(546,835)</u>	<u>(380,836)</u>	<u>165,999</u>
<i>Fund Balance</i>			
<i>Beginning of Year</i>	546,179	546,179	0
<i>Prior Year Encumbrances Appropriated</i>	<u>656</u>	<u>656</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$165,999</u>	<u>\$165,999</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
**HOME Program**  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	\$3,392,711	\$1,002,062	(\$2,390,649)
Other	45,000	94,797	49,797
<i>Total Revenues</i>	<u>3,437,711</u>	<u>1,096,859</u>	<u>(2,340,852)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
HOME Program			
Materials and Supplies	10,504	3,473	7,031
Contractual Services	3,568,576	2,138,921	1,429,655
<i>Total Expenditures</i>	<u>3,579,080</u>	<u>2,142,394</u>	<u>1,436,686</u>
<i>Excess of Revenues Under Expenditures</i>	(141,369)	(1,045,535)	(904,166)
<i>Fund Deficit Beginning of Year</i>	(121,567)	(121,567)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>262,936</u>	<u>262,936</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>\$0</u>	<u>(\$904,166)</u>	<u>(\$904,166)</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*911 System*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$532,199	\$483,643	(\$48,556)
Intergovernmental	0	58,162	58,162
<i>Total Revenues</i>	<u>532,199</u>	<u>541,805</u>	<u>9,606</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
911 System			
Personal Services	423,641	408,969	14,672
Materials and Supplies	10,749	3,600	7,149
Contractual Services	183,176	35,587	147,589
Capital Outlay	75,100	2,626	72,474
<i>Total Expenditures</i>	<u>692,666</u>	<u>450,782</u>	<u>241,884</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(160,467)	91,023	251,490
<i>Fund Balance</i>			
<i>Beginning of Year</i>	147,648	147,648	0
<i>Prior Year Encumbrances Appropriated</i>	<u>22,681</u>	<u>22,681</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,862</u></u>	<u><u>\$261,352</u></u>	<u><u>\$251,490</u></u>



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
**Mental Health**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$4,006,191	\$3,716,111	(\$290,080)
Intergovernmental	16,205,392	16,140,097	(65,295)
Interest	0	797	797
Other	370,000	562,187	192,187
<i>Total Revenues</i>	<u>20,581,583</u>	<u>20,419,192</u>	<u>(162,391)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Mental Health			
Personal Services	946,812	864,254	82,558
Materials and Supplies	40,120	36,417	3,703
Contractual Services	22,214,318	17,746,960	4,467,358
Capital Outlay	35,000	22,496	12,504
<i>Total Expenditures</i>	<u>23,236,250</u>	<u>18,670,127</u>	<u>4,566,123</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,654,667)	1,749,065	4,403,732
<i>Fund Balance</i>			
<i>Beginning of Year</i>	2,175,625	2,175,625	0
<i>Prior Year Encumbrances Appropriated</i>	<u>508,892</u>	<u>508,892</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,850</u></u>	<u><u>\$4,433,582</u></u>	<u><u>\$4,403,732</u></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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,250,000	\$1,371,193	\$121,193
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Certificate of Title Administration			
Personal Services	985,270	966,795	18,475
Materials and Supplies	36,912	21,576	15,336
Contractual Services	1,335,991	689,266	646,725
Capital Outlay	25,145	21,971	3,174
<i>Total Expenditures</i>	<u>2,383,318</u>	<u>1,699,608</u>	<u>683,710</u>
<i>Excess of Revenues Under Expenditures</i>	(1,133,318)	(328,415)	804,903
<i>Fund Balance</i>			
<i>Beginning of Year</i>	1,108,668	1,108,668	0
<i>Prior Year Encumbrances Appropriated</i>	<u>50,376</u>	<u>50,376</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,726</u></u>	<u><u>\$830,629</u></u>	<u><u>\$804,903</u></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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$5,636,769	\$5,227,137	(\$409,632)
Charges for Services	720,000	905,526	185,526
Intergovernmental	15,347,859	13,327,035	(2,020,824)
Other	506,819	34,384	(472,435)
<i>Total Revenues</i>	<u>22,211,447</u>	<u>19,494,082</u>	<u>(2,717,365)</u>
<b>Expenditures:</b>			
Current:			
Human Services:			
Children's Services			
Personal Services	3,501,086	3,426,643	74,443
Materials and Supplies	47,065	15,059	32,006
Contractual Services	24,782,685	17,347,594	7,435,091
Capital Outlay	300,000	19,129	280,871
<i>Total Human Services</i>	<u>28,630,836</u>	<u>20,808,425</u>	<u>7,822,411</u>
Debt Service:			
Principal Retirement	50,000	0	50,000
<i>Total Expenditures</i>	<u>28,680,836</u>	<u>20,808,425</u>	<u>7,872,411</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(6,469,389)	(1,314,343)	5,155,046
<b>Fund Balance</b>			
<i>Beginning of Year</i>	4,730,560	4,730,560	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,834,972</u>	<u>1,834,972</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$96,143</u>	<u>\$5,251,189</u>	<u>\$5,155,046</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Child Assault Prosecution*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$408,052	\$99,923	(\$308,129)
<b>Expenditures:</b>			
Current:			
Human Services:			
Child Assault Prosecution			
Personal Services	212,891	174,888	38,003
Contractual Services	85,598	7,501	78,097
<i>Total Expenditures</i>	298,489	182,389	116,100
<i>Excess of Revenues Over (Under) Expenditures</i>	109,563	(82,466)	(192,029)
<i>Fund Balance</i>			
<i>Beginning of Year</i>	83,154	83,154	0
<i>Prior Year Encumbrances Appropriated</i>	15,492	15,492	0
<i>Fund Balance End of Year</i>	\$208,209	\$16,180	(\$192,029)

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Community Development*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$180,000	\$177,039	(\$2,961)
Intergovernmental	4,533,158	2,174,747	(2,358,411)
Interest	0	5,290	5,290
<i>Total Revenues</i>	<u>4,713,158</u>	<u>2,357,076</u>	<u>(2,356,082)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
Community Development			
Materials and Supplies	12,000	3,018	8,982
Contractual Services	4,961,968	3,065,599	1,896,369
Capital Outlay	61,150	60,000	1,150
<i>Total Expenditures</i>	<u>5,035,118</u>	<u>3,128,617</u>	<u>1,906,501</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(321,960)	(771,541)	(449,581)
<i>Fund Deficit</i> <i>Beginning of Year</i>	(661,195)	(661,195)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>983,155</u>	<u>983,155</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>\$0</u>	<u>(\$449,581)</u>	<u>(\$449,581)</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Coroner Laboratory*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fees, Licenses and Permits	\$10,000	\$31,150	\$21,150
<b>Expenditures:</b>			
Current:			
Public Safety:			
Contractual Services	68,038	30,658	37,380
Capital Outlay	10,000	0	10,000
<i>Total Expenditures</i>	<u>78,038</u>	<u>30,658</u>	<u>47,380</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(68,038)	492	68,530
<i>Fund Balance</i>			
<i>Beginning of Year</i>	37,380	37,380	0
<i>Prior Year Encumbrances Appropriated</i>	<u>30,658</u>	<u>30,658</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$68,530</u>	<u>\$68,530</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
**Computer Technology**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$515,000	\$676,071	\$161,071
Fines and Forfeitures	54,369	49,074	(5,295)
<i>Total Revenues</i>	<u>569,369</u>	<u>725,145</u>	<u>155,776</u>
<b>Expenditures:</b>			
<i>Current:</i>			
<i>General Government -</i>			
<i>Legislative and Executive:</i>			
<i>Computer Technology-Recorder</i>			
Personal Services	139,797	122,830	16,967
Materials and Supplies	5,357	5,066	291
Contractual Services	124,607	113,030	11,577
Capital Outlay	239,994	182,876	57,118
<i>Total General Government - Legislative and Executive</i>	<u>509,755</u>	<u>423,802</u>	<u>85,953</u>
<i>General Government - Judicial:</i>			
<i>Computer Technology-Courts</i>			
Personal Services	256,925	132,711	124,214
Materials and Supplies	31,564	17,065	14,499
Contractual Services	144,972	32,788	112,184
Capital Outlay	258,727	131,819	126,908
<i>Total General Government - Judicial</i>	<u>692,188</u>	<u>314,383</u>	<u>377,805</u>
<i>Total Expenditures</i>	<u>1,201,943</u>	<u>738,185</u>	<u>463,758</u>
<i>Excess of Revenues Under Expenditures</i>	(632,574)	(13,040)	619,534
<i>Fund Balance</i>			
<i>Beginning of Year</i>	717,570	717,570	0
<i>Prior Year Encumbrances Appropriated</i>	<u>60,798</u>	<u>60,798</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$145,794</u>	<u>\$765,328</u>	<u>\$619,534</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Delinquent Tax Assessment and Collection*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$380,000	\$380,549	\$549
Other	84,943	84,842	(101)
<i>Total Revenues</i>	<u>464,943</u>	<u>465,391</u>	<u>448</u>
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive:			
Delinquent Tax Assessment Collection			
Personal Services	351,599	281,949	69,650
Materials and Supplies	25,999	10,836	15,163
Contractual Services	206,765	67,950	138,815
Capital Outlay	35,945	18,067	17,878
<i>Total Expenditures</i>	<u>620,308</u>	<u>378,802</u>	<u>241,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(155,365)</u>	<u>86,589</u>	<u>241,954</u>
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(155,365)</u>	<u>91,589</u>	<u>246,954</u>
<b>Fund Balance</b>			
<i>Beginning of Year</i>	162,334	162,334	0
<i>Prior Year Encumbrances Appropriated</i>	<u>33,763</u>	<u>33,763</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$40,732</u>	<u>\$287,686</u>	<u>\$246,954</u>



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Dog and Kennel*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$506,000	\$545,700	\$39,700
Fines and Forfeitures	3,000	3,479	479
Other	4,000	4,912	912
<i>Total Revenues</i>	<u>513,000</u>	<u>554,091</u>	<u>41,091</u>
<b>Expenditures:</b>			
Current:			
Health:			
Dog and Kennel			
Personal Services	449,607	448,491	1,116
Materials and Supplies	40,517	38,058	2,459
Contractual Services	97,516	79,725	17,791
Capital Outlay	7,648	4,941	2,707
<i>Total Expenditures</i>	<u>595,288</u>	<u>571,215</u>	<u>24,073</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(82,288)	(17,124)	65,164
<b>Other Financing Sources (Uses):</b>			
Advances In	30,000	30,000	0
Advances Out	(50,300)	(50,000)	300
Operating Transfers In	10,000	10,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>(10,300)</u>	<u>(10,000)</u>	<u>300</u>
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i> <i>and Other Financing Uses</i>	(92,588)	(27,124)	65,464
<b>Fund Balance</b>			
<i>Beginning of Year</i>	61,379	61,379	0
<i>Prior Year Encumbrances Appropriated</i>	<u>40,541</u>	<u>40,541</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$9,332</u>	<u>\$74,796</u>	<u>\$65,464</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Domestic Violence*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	<u>\$140,000</u>	<u>\$100,348</u>	<u>(\$39,652)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Domestic Violence			
Contractual Services	<u>146,373</u>	<u>146,373</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<i>(6,373)</i>	<i>(46,025)</i>	<i>(39,652)</i>
<i>Fund Balance</i>			
<i>Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<u>6,373</u>	<u>6,373</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u><u>\$0</u></u>	<u><u>(\$39,652)</u></u>	<u><u>(\$39,652)</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Non-GAAP Basis)  
Immobilization and Impoundment  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$0	\$9,300	\$9,300
<b>Expenditures:</b>			
Current:			
Public Safety:			
Immobilization and Impoundment			
Materials and Supplies	24,833	0	24,833
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,833)	9,300	34,133
<i>Fund Balance</i>			
Beginning of Year	24,833	24,833	0
Fund Balance End of Year	\$0	\$34,133	\$34,133

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*In - Home Detention*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
Human Services:			
In Home Detention			
Contractual Services	<u>428</u>	<u>0</u>	<u>428</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(428)	0	428
<i>Fund Balance</i>			
<i>Beginning of Year</i>	<u>428</u>	<u>428</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$428</u></u>	<u><u>\$428</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Motor Vehicle and Gas Tax*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Sales Tax	\$1,000,000	\$1,011,081	\$11,081
Charges for Services	150,000	96,017	(53,983)
Fines and Forfeitures	135,000	143,881	8,881
Intergovernmental	8,800,000	9,892,084	1,092,084
Interest	150,000	153,777	3,777
Other	1,100,000	100	(1,099,900)
<i>Total Revenues</i>	<u>11,335,000</u>	<u>11,296,940</u>	<u>(38,060)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
Motor Vehicle and Gas Tax			
Personal Services	5,886,304	5,886,055	249
Materials and Supplies	2,257,186	2,195,798	61,388
Contractual Services	2,065,824	1,882,105	183,719
Capital Outlay	3,855,381	3,687,436	167,945
<i>Total Expenditures</i>	<u>14,064,695</u>	<u>13,651,394</u>	<u>413,301</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,729,695)</u>	<u>(2,354,454)</u>	<u>375,241</u>
<b>Other Financing Uses:</b>			
Advances Out	(200,000)	(200,000)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<u>(2,929,695)</u>	<u>(2,554,454)</u>	<u>375,241</u>
<b>Fund Balance</b>			
<i>Beginning of Year</i>	1,383,821	1,383,821	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,697,426</u>	<u>1,697,426</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$151,552</u>	<u>\$526,793</u>	<u>\$375,241</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Jail Commissary*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$150,000	\$175,697	\$25,697
<b>Expenditures:</b>			
Current:			
Public Safety:			
Jail Commissary			
Materials and Supplies	192,374	188,917	3,457
Contractual Services	3,167	3,167	0
<i>Total Expenditures</i>	195,541	192,084	3,457
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(45,541)	(16,387)	29,154
<i>Fund Balance</i>			
Beginning of Year	22,347	22,347	0
Prior Year Encumbrances Appropriated	23,194	23,194	0
<i>Fund Balance End of Year</i>	\$0	\$29,154	\$29,154

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Probate Court Conduct Business*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$6,000	\$9,721	\$3,721
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Probate Court Conduct Business			
Materials and Supplies	7,380	7,302	78
Contractual Services	1,700	803	897
<i>Total Expenditures</i>	<u>9,080</u>	<u>8,105</u>	<u>975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,080)	1,616	4,696
<i>Fund Balance</i>			
Beginning of Year	<u>3,080</u>	<u>3,080</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$4,696</u>	<u>\$4,696</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Public Assistance*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$25,050,000	\$21,109,529	(\$3,940,471)
<b>Expenditures:</b>			
Current:			
Human Services:			
Public Assistance			
Personal Services	16,015,974	15,587,197	428,777
Materials and Supplies	422,652	350,100	72,552
Contractual Services	14,803,639	14,086,644	716,995
Capital Outlay	703,190	320,421	382,769
<i>Total Expenditures</i>	<u>31,945,455</u>	<u>30,344,362</u>	<u>1,601,093</u>
<i>Excess of Revenues Under Expenditures</i>	(6,895,455)	(9,234,833)	(2,339,378)
<i>Fund Balance</i>			
<i>Beginning of Year</i>	4,917,963	4,917,963	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,421,310</u>	<u>2,421,310</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>\$443,818</u>	<u>(\$1,895,560)</u>	<u>(\$2,339,378)</u>



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Real Estate Assessment*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$2,300,000	\$2,262,071	(\$37,929)
Other	25,000	19,754	(5,246)
<i>Total Revenues</i>	<u>2,325,000</u>	<u>2,281,825</u>	<u>(43,175)</u>
<b>Expenditures:</b>			
Current:			
General Government -			
Legislative and Executive:			
Real Estate Assessment			
Personal Services	1,857,230	1,836,199	21,031
Materials and Supplies	84,125	46,172	37,953
Contractual Services	912,955	427,339	485,616
Capital Outlay	348,576	103,724	244,852
<i>Total Expenditures</i>	<u>3,202,886</u>	<u>2,413,434</u>	<u>789,452</u>
<i>Excess of Revenues Under Expenditures</i>	(877,886)	(131,609)	746,277
<i>Fund Balance</i>			
<i>Beginning of Year</i>	678,106	678,106	0
<i>Prior Year Encumbrances Appropriated</i>	<u>248,731</u>	<u>248,731</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$48,951</u>	<u>\$795,228</u>	<u>\$746,277</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Sheriff's Litter Patrol*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$233,829	\$224,895	(\$8,934)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Sheriff's Litter Patrol			
Personal Services	235,457	210,845	24,612
Materials and Supplies	3,200	3,105	95
Capital Outlay	28,500	28,177	323
<i>Total Expenditures</i>	<u>267,157</u>	<u>242,127</u>	<u>25,030</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(33,328)	(17,232)	16,096
<i>Fund Balance</i> <i>Beginning of Year</i>	23,071	23,071	0
<i>Prior Year Encumbrances Appropriated</i>	<u>15,612</u>	<u>15,612</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,355</u></u>	<u><u>\$21,451</u></u>	<u><u>\$16,096</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Adult Probation*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$403,123	\$428,899	\$25,776
<b>Expenditures:</b>			
Current:			
Public Safety:			
Adult Probation			
Personal Services	332,880	324,393	8,487
Materials and Supplies	17,610	12,286	5,324
Contractual Services	121,280	104,962	16,318
Capital Outlay	600	583	17
<i>Total Expenditures</i>	<u>472,370</u>	<u>442,224</u>	<u>30,146</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(69,247)	(13,325)	55,922
<i>Fund Balance</i>			
<i>Beginning of Year</i>	49,416	49,416	0
<i>Prior Year Encumbrances Appropriated</i>	<u>28,766</u>	<u>28,766</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$8,935</u>	<u>\$64,857</u>	<u>\$55,922</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Misdemeanant Community Sanctions*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$108,287	\$71,780	(\$36,507)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Misdemeanant Community Sanctions			
Contractual Services	108,287	108,287	0
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	0	(36,507)	(36,507)
<i>Fund Balance</i>			
<i>Beginning of Year</i>	0	0	0
<i>Fund Deficit End of Year</i>	\$0	(\$36,507)	(\$36,507)

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Day Reporting*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$485,024	\$431,336	(\$53,688)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Day Reporting			
Personal Services	325,673	361,167	(35,494)
Materials and Supplies	54,427	38,264	16,163
Contractual Services	82,874	60,293	22,581
Capital Outlay	7,707	5,702	2,005
<i>Total Expenditures</i>	470,681	465,426	5,255
<i>Excess of Revenues Over (Under) Expenditures</i>	14,343	(34,090)	(48,433)
<i>Fund Balance</i>			
<i>Beginning of Year</i>	46,589	46,589	0
<i>Prior Year Encumbrances Appropriated</i>	41,060	41,060	0
<i>Fund Balance End of Year</i>	\$101,992	\$53,559	(\$48,433)

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Bureau of Justice Assistance Block Grant*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$226,355	\$217,992	(\$8,363)
Interest	2,246	7,812	5,566
<i>Total Revenues</i>	<u>228,601</u>	<u>225,804</u>	<u>(2,797)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Bureau of Justice Assistance Block Grant			
Personal Services	86,864	74,744	12,120
Contractual Services	1,041	1,041	0
Capital Outlay	252,464	193,168	59,296
<i>Total Expenditures</i>	<u>340,369</u>	<u>268,953</u>	<u>71,416</u>
<i>Excess of Revenues Under Expenditures</i>	(111,768)	(43,149)	68,619
<i>Fund Balance</i>			
<i>Beginning of Year</i>	47,827	47,827	0
<i>Prior Year Encumbrances Appropriated</i>	<u>63,941</u>	<u>63,941</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$68,619</u>	<u>\$68,619</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
**Disaster Services - HAZMAT**  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$9,000	\$26,857	\$17,857
Intergovernmental	25,000	35,881	10,881
<i>Total Revenues</i>	<u>34,000</u>	<u>62,738</u>	<u>28,738</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Disaster Services-HAZMAT			
Materials and Supplies	16,693	15,358	1,335
Contractual Services	32,652	16,652	16,000
Capital Outlay	13,732	1,234	12,498
<i>Total Expenditures</i>	<u>63,077</u>	<u>33,244</u>	<u>29,833</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,077)	29,494	58,571
<b>Fund Balance</b>			
<i>Beginning of Year</i>	23,951	23,951	0
<i>Prior Year Encumbrances Appropriated</i>	<u>7,112</u>	<u>7,112</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,986</u></u>	<u><u>\$60,557</u></u>	<u><u>\$58,571</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*House Arrest*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$108,543	\$69,950	(\$38,593)
<b>Expenditures:</b>			
Current:			
Public Safety:			
House Arrest - Canton			
Contractual Services	178,931	59,667	119,264
<i>Excess of Revenues Over (Under) Expenditures</i>	(70,388)	10,283	80,671
<i>Fund Balance</i>			
<i>Beginning of Year</i>	69,098	69,098	0
<i>Prior Year Encumbrances Appropriated</i>	1,290	1,290	0
<i>Fund Balance End of Year</i>	\$0	\$80,671	\$80,671



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Prosecutor's Career Drug Unit*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$79,843	\$93,934	\$14,091
<b>Expenditures:</b>			
Current:			
Public Safety:			
Prosecutor's Career Drug Unit			
Personal Services	87,640	80,890	6,750
Contractual Services	3,080	1,290	1,790
<i>Total Expenditures</i>	90,720	82,180	8,540
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,877)	11,754	22,631
<i>Fund Balance</i>			
Beginning of Year	1,125	1,125	0
Prior Year Encumbrances Appropriated	9,752	9,752	0
<i>Fund Balance End of Year</i>	\$0	\$22,631	\$22,631

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Prosecutor's Crimewatch*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Current:			
Public Safety:			
Prosecutor's Crimewatch			
Personal Services	2,870	1,984	886
Contractual Services	5,801	40	5,761
<i>Total Expenditures</i>	8,671	2,024	6,647
<i>Excess of Revenues Under Expenditures</i>	(8,671)	(2,024)	6,647
<i>Fund Balance</i>			
Beginning of Year	8,634	8,634	0
<i>Prior Year Encumbrances Appropriated</i>	40	40	0
<i>Fund Balance End of Year</i>	\$3	\$6,650	\$6,647

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Enforcement and Education*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$0	\$6,150	\$6,150
<b>Expenditures:</b>			
Current:			
Public Safety:			
Enforcement and Education			
Capital Outlay	13,641	13,068	573
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(13,641)	(6,918)	6,723
<b>Fund Balance</b>			
<i>Beginning of Year</i>	4,681	4,681	0
<i>Prior Year Encumbrances Appropriated</i>	8,960	8,960	0
<b>Fund Balance End of Year</b>	<u>\$0</u>	<u>\$6,723</u>	<u>\$6,723</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Violence Prevention*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$205,318	\$121,468	(\$83,850)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Violence Prevention			
Personal Services	172,292	105,412	66,880
Materials and Supplies	1,955	742	1,213
Contractual Services	44,482	17,937	26,545
Capital Outlay	18,750	16,880	1,870
<i>Total Expenditures</i>	<u>237,479</u>	<u>140,971</u>	<u>96,508</u>
<i>Excess of Revenues Under Expenditures</i>	(32,161)	(19,503)	12,658
<i>Fund Balance</i>			
Beginning of Year	18,528	18,528	0
<i>Prior Year Encumbrances Appropriated</i>	<u>20,828</u>	<u>20,828</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,195</u>	<u>\$19,853</u>	<u>\$12,658</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Indigent Drivers*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$975	\$975
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	975	975
<i>Fund Balance Beginning of Year</i>	1,850	1,850	0
<i>Fund Balance End of Year</i>	<u>\$1,850</u>	<u>\$2,825</u>	<u>\$975</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Supportive Housing Program*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	4	4	0
<i>Fund Balance End of Year</i>	\$4	\$4	\$0

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Recycle Ohio Litter Grant*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$115,708	\$82,173	(\$33,535)
<b>Expenditures:</b>			
Current:			
Public Works:			
Recycle Ohio Litter Grant			
Contractual Services	133,918	116,493	17,425
<i>Excess of Revenues Under Expenditures</i>	(18,210)	(34,320)	(16,110)
<i>Fund Deficit Beginning of Year</i>	(6,471)	(6,471)	0
<i>Prior Year Encumbrances Appropriated</i>	24,681	24,681	0
<i>Fund Deficit End of Year</i>	\$0	(\$16,110)	(\$16,110)

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Belden School Grant*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$0	\$32,473	\$32,473
<b>Expenditures:</b>			
Current:			
Public Safety:			
Belden School Grant			
Contractual Services	32,140	0	32,140
<i>Excess of Revenues Over (Under) Expenditures</i>	(32,140)	32,473	64,613
<i>Fund Balance</i>			
<i>Beginning of Year</i>	32,140	32,140	0
<i>Fund Balance End of Year</i>	\$0	\$64,613	\$64,613



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Non-GAAP Basis)  
Childrens' Trust State Grant  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	3,838	3,838	0
<i>Fund Balance End of Year</i>	<u>\$3,838</u>	<u>\$3,838</u>	<u>\$0</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Domestic Violence Program Legal Advocate*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$28,253	\$22,375	(\$5,878)
<b>Expenditures:</b>			
Current:			
Health:			
Domestic Violence Program			
Legal Advocate			
Contractual Services	28,253	22,375	5,878
<i>Excess of Revenues Over</i>			
<i>Expenditures</i>	0	0	0
<i>Fund Deficit</i>			
<i>Beginning of Year</i>	(5,636)	(5,636)	0
<i>Prior Year Encumbrances Appropriated</i>	5,636	5,636	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Drug Court Planning Grant*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$264,050	\$196,533	(\$67,517)
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Drug Court Grant			
Personal Services	160,441	124,986	35,455
Materials and Supplies	40,422	27,199	13,223
Contractual Services	58,160	42,369	15,791
Capital Outlay	9,594	7,524	2,070
<i>Total Expenditures</i>	<u>268,617</u>	<u>202,078</u>	<u>66,539</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(4,567)</u>	<u>(5,545)</u>	<u>(978)</u>
<b>Other Financing Sources (Uses):</b>			
Advances In	1,500	1,500	0
Advances Out	(1,500)	(1,500)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i> <i>and Other Financing Uses</i>	<u>(4,567)</u>	<u>(5,545)</u>	<u>(978)</u>
<i>Fund Balance</i> <i>Beginning of Year</i>	36,561	36,561	0
<i>Prior Year Encumbrances Appropriated</i>	<u>13,031</u>	<u>13,031</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$45,025</u>	<u>\$44,047</u>	<u>(\$978)</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Computer Justice Information System*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$0</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Computer Justice Information System			
Personal Services	9,802	9,802	0
Materials and Supplies	31,590	31,514	76
Contractual Services	19,603	21,558	(1,955)
Capital Outlay	<u>79,425</u>	<u>73,830</u>	<u>5,595</u>
<i>Total Expenditures</i>	<u>140,420</u>	<u>136,704</u>	<u>3,716</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(65,420)	(61,704)	3,716
<i>Fund Balance</i>			
<i>Beginning of Year</i>	2,875	2,875	0
<i>Prior Year Encumbrances Appropriated</i>	<u>62,643</u>	<u>62,643</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$98</u></u>	<u><u>\$3,814</u></u>	<u><u>\$3,716</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Common Pleas Mediation*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$75,000	\$72,879	(\$2,121)
Intergovernmental	15,438	15,438	0
<i>Total Revenues</i>	<u>90,438</u>	<u>88,317</u>	<u>(2,121)</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Common Pleas Mediation			
Personal Services	131,509	106,782	24,727
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(41,071)	(18,465)	22,606
<i>Fund Balance</i>			
<i>Beginning of Year</i>	<u>41,071</u>	<u>41,071</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$22,606</u></u>	<u><u>\$22,606</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Indigent Guardianship*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$45,000	\$53,630	\$8,630
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Indigent Guardianship			
Personal Services	9,225	8,461	764
Materials and Supplies	7,065	7,061	4
Contractual Services	45,435	45,404	31
<i>Total Expenditures</i>	61,725	60,926	799
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(16,725)	(7,296)	9,429
<i>Fund Balance</i>			
<i>Beginning of Year</i>	16,306	16,306	0
<i>Prior Year Encumbrances Appropriated</i>	619	619	0
<i>Fund Balance End of Year</i>	\$200	\$9,629	\$9,429

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Probate Court Security Grant*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$46,000	\$69,000	\$23,000
<b>Expenditures:</b>			
Current:			
Human Services:			
Probate Court Security Grant			
Capital Outlay	23,000	6,805	16,195
<i>Excess of Revenues Over Expenditures</i>	23,000	62,195	39,195
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$23,000	\$62,195	\$39,195

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget and Actual (Non-GAAP Basis)*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$29,947,016	\$27,579,363	(\$2,367,653)
Permissive Sales Tax	7,525,000	8,429,435	904,435
Charges for Services	6,669,751	6,990,347	320,596
Fees, Licenses and Permits	10,000	31,150	21,150
Fines and Forfeitures	345,912	326,164	(19,748)
Intergovernmental	97,817,265	85,644,382	(12,172,883)
Rent	20,393	10,577	(9,816)
Interest	152,246	167,676	15,430
Other	2,515,780	889,052	(1,626,728)
<b>Total Revenues</b>	<b>145,003,363</b>	<b>130,068,146</b>	<b>(14,935,217)</b>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General Government :</b>			
Legislative and Executive	5,879,784	4,703,264	1,176,520
Judicial	17,036,833	13,255,604	3,781,229
Public Safety	7,045,342	3,522,956	3,522,386
Public Works	22,812,811	19,038,898	3,773,913
Health	68,252,383	49,945,333	18,307,050
Human Services	61,107,217	51,502,350	9,604,867
Intergovernmental	5,241,543	5,241,543	0
<b>Debt Service:</b>			
Principal Retirement	50,000	0	50,000
<b>Total Expenditures</b>	<b>187,425,913</b>	<b>147,209,948</b>	<b>40,215,965</b>
<b>Excess of Revenues</b>			
<b>Under Expenditures</b>	<b>(42,422,550)</b>	<b>(17,141,802)</b>	<b>25,280,748</b>
<b>Other Financing Sources (Uses):</b>			
Advances In	81,500	81,500	0
Advances Out	(336,953)	(301,500)	35,453
Operating Transfers In	20,009	25,009	5,000
Operating Transfers Out	(869,016)	(869,016)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,104,460)</b>	<b>(1,064,007)</b>	<b>40,453</b>
<b>Excess of Revenues and Other Financing</b>			
<b>Sources Under Expenditures</b>			
<b>and Other Financing Uses</b>	<b>(43,527,010)</b>	<b>(18,205,809)</b>	<b>25,321,201</b>
<b>Fund Balances</b>			
<b>Beginning of Year</b>	<b>33,547,108</b>	<b>33,547,108</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>12,828,279</b>	<b>12,828,279</b>	<b>0</b>
<b>Fund Balances End of Year</b>	<b>\$2,848,377</b>	<b>\$28,169,578</b>	<b>\$25,321,201</b>



## **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, 1999*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$113,930	\$200,940	\$314,870
Due from Agency Funds:			
Special Assessments	<u>8,144,354</u>	<u>0</u>	<u>8,144,354</u>
<i>Total Assets</i>	<u><u>\$8,258,284</u></u>	<u><u>\$200,940</u></u>	<u><u>\$8,459,224</u></u>
<b>Liabilities:</b>			
Deferred Revenue	<u>\$8,144,354</u>	<u>\$0</u>	<u>\$8,144,354</u>
<b>Fund Equity:</b>			
Fund Balance:			
Reserved for Debt Service	<u>113,930</u>	<u>200,940</u>	<u>314,870</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$8,258,284</u></u>	<u><u>\$200,940</u></u>	<u><u>\$8,459,224</u></u>

**STARK COUNTY, OHIO**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 1999*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Totals
<b>Revenues:</b>			
Special Assessments	\$527,477	\$0	\$527,477
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	365,312	0	365,312
Interest and Fiscal Charges	291,851	0	291,851
<i>Total Expenditures</i>	657,163	0	657,163
<i>Excess of Revenues Under Expenditures</i>	(129,686)	0	(129,686)
<i>Fund Balances Beginning of Year, as Restated</i>	243,616	200,940	444,556
<i>Fund Balances End of Year</i>	\$113,930	\$200,940	\$314,870

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Special Assessment Bond Retirement*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$500,000	\$502,165	\$2,165
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	391,447	380,000	11,447
Interest and Fiscal Charges	323,265	278,626	44,639
<i>Total Expenditures</i>	714,712	658,626	56,086
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(214,712)	(156,461)	58,251
<i>Fund Balance</i>			
<i>Beginning of Year</i>	237,851	237,851	0
<i>Prior Year Encumbrances Appropriated</i>	5,765	5,765	0
<i>Fund Balance End of Year</i>	\$28,904	\$87,155	\$58,251

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Non-GAAP Basis)  
General Obligation Bond Retirement  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$500	\$0	(\$500)
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	201,440	0	201,440
<i>Excess of Revenues Under Expenditures</i>	<u>(200,940)</u>	<u>0</u>	<u>200,940</u>
<i>Fund Balance Beginning of Year</i>	<u>200,940</u>	<u>200,940</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$200,940</u></u>	<u><u>\$200,940</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget and Actual (Non-GAAP Basis)*  
*All Debt Service Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$500,000	\$502,165	\$2,165
Other	500	0	(500)
<i>Total Revenues</i>	<u>500,500</u>	<u>502,165</u>	<u>1,665</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	592,887	380,000	212,887
Interest and Fiscal Charges	323,265	278,626	44,639
<i>Total Expenditures</i>	<u>916,152</u>	<u>658,626</u>	<u>257,526</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(415,652)</u>	<u>(156,461)</u>	<u>259,191</u>
<b>Fund Balances</b>			
<i>Beginning of Year</i>	438,791	438,791	0
<i>Prior Year Encumbrances Appropriated</i>	<u>5,765</u>	<u>5,765</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$28,904</u>	<u>\$288,095</u>	<u>\$259,191</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.

Devonshire Park - Land and Water Conservation - To account for the monies to be expended for the improvement and maintenance of Devonshire Park.

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

**STARK COUNTY, OHIO**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
*December 31, 1999*

	<u>Jail Capital Improvements</u>	<u>Mental Retardation and Developmental Disabilities Capital</u>	<u>Courthouse Restoration</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$6,775	\$862,075	\$232,485
Cash and Cash Equivalents with Fiscal and Escrow Agents	<u>0</u>	<u>76,018</u>	<u>27,398</u>
<i>Total Assets</i>	<u><u>\$6,775</u></u>	<u><u>\$938,093</u></u>	<u><u>\$259,883</u></u>
<b>Liabilities:</b>			
Accounts Payable	\$0	\$213,409	\$33,610
Contracts Payable	0	89,326	0
Retainage Payable	<u>0</u>	<u>76,018</u>	<u>27,398</u>
<i>Total Liabilities</i>	<u>0</u>	<u>378,753</u>	<u>61,008</u>
<b>Fund Equity:</b>			
<b>Fund Balance:</b>			
Reserved for Encumbrances	0	316,890	138,180
Unreserved, Undesignated (Deficit)	<u>6,775</u>	<u>242,450</u>	<u>60,695</u>
<i>Total Fund Equity</i>	<u>6,775</u>	<u>559,340</u>	<u>198,875</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$6,775</u></u>	<u><u>\$938,093</u></u>	<u><u>\$259,883</u></u>



<u>Ditch Maintenance</u>	<u>Devonshire Park - Land and Water Conservation</u>	<u>Engineer's Construction</u>	<u>Totals</u>
\$5,413	\$0	\$0	\$1,106,748
<u>0</u>	<u>0</u>	<u>0</u>	<u>103,416</u>
<u>\$5,413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,210,164</u>
\$0	\$0	\$0	\$247,019
0	0	0	89,326
<u>0</u>	<u>0</u>	<u>0</u>	<u>103,416</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>439,761</u>
0	0	319,993	775,063
<u>5,413</u>	<u>0</u>	<u>(319,993)</u>	<u>(4,660)</u>
<u>5,413</u>	<u>0</u>	<u>0</u>	<u>770,403</u>
<u>\$5,413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,210,164</u>

**STARK COUNTY, OHIO**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 1999*

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration
<b>Revenues:</b>			
Intergovernmental	\$0	\$498,091	\$0
<b>Expenditures:</b>			
Capital Outlay	66,024	2,818,115	273,317
<i>Excess of Revenues Under Expenditures</i>	(66,024)	(2,320,024)	(273,317)
<b>Other Financing Sources:</b>			
Operating Transfers In	0	869,016	350,000
<i>Total Other Financing Sources</i>	0	869,016	350,000
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(66,024)	(1,451,008)	76,683
<i>Fund Balances Beginning of Year</i>	72,799	2,010,348	122,192
<i>Fund Balances End of Year</i>	<u>\$6,775</u>	<u>\$559,340</u>	<u>\$198,875</u>

<u>Ditch Maintenance</u>	<u>Devonshire Park - Land and Water Conservation</u>	<u>Engineer's Construction</u>	<u>Totals</u>
<u>\$0</u>	<u>\$0</u>	<u>\$2,111,436</u>	<u>\$2,609,527</u>
<u>0</u>	<u>43,150</u>	<u>2,111,436</u>	<u>5,312,042</u>
<u>0</u>	<u>(43,150)</u>	<u>0</u>	<u>(2,702,515)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,219,016</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,219,016</u>
<u>0</u>	<u>(43,150)</u>	<u>0</u>	<u>(1,483,499)</u>
<u>5,413</u>	<u>43,150</u>	<u>0</u>	<u>2,253,902</u>
<u>\$5,413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$770,403</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Jail Capital Improvements*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Capital Outlay:			
Jail Capital Improvements			
Capital Outlay	<u>72,265</u>	<u>66,024</u>	<u>6,241</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(72,265)	(66,024)	6,241
<i>Fund Balance</i>			
<i>Beginning of Year</i>	6,775	6,775	0
<i>Prior Year Encumbrances Appropriated</i>	<u>66,024</u>	<u>66,024</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$534</u></u>	<u><u>\$6,775</u></u>	<u><u>\$6,241</u></u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Non-GAAP Basis)  
Mental Retardation and Developmental Disabilities Capital  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$460,836	\$498,091	\$37,255
<b>Expenditures:</b>			
Capital Outlay:			
Mental Retardation and Developmental Disabilities Capital Capital Outlay	3,588,108	3,382,915	205,193
<i>Excess of Revenues Under Expenditures</i>	(3,127,272)	(2,884,824)	242,448
<b>Other Financing Sources:</b>			
Operating Transfers In	869,016	869,016	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,258,256)	(2,015,808)	242,448
<i>Fund Balance Beginning of Year</i>	1,518,930	1,518,930	0
<i>Prior Year Encumbrances Appropriated</i>	739,328	739,328	0
<i>Fund Balance End of Year</i>	\$2	\$242,450	\$242,448

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Courthouse Restoration*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<b>Expenditures:</b>			
Capital Outlay:			
Courthouse Restoration			
Capital Outlay	628,995	568,300	60,695
<i>Excess of Revenues</i> <i>Under Expenditures</i>	(628,995)	(568,300)	60,695
<b>Other Financing Sources:</b>			
Operating Transfers In	350,000	350,000	0
<i>Excess of Revenues and Other Financing</i> <i>Sources Under Expenditures</i>	(278,995)	(218,300)	60,695
<i>Fund Balance</i> <i>Beginning of Year</i>	86,450	86,450	0
<i>Prior Year Encumbrances Appropriated</i>	192,545	192,545	0
<i>Fund Balance End of Year</i>	\$0	\$60,695	\$60,695

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Ditch Maintenance*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	5,413	5,413	0
<i>Fund Balance End of Year</i>	<u>\$5,413</u>	<u>\$5,413</u>	<u>\$0</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual (Non-GAAP Basis)  
Devonshire Park - Land and Water Conservation  
For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures:</b>			
Capital Outlay	<u>43,150</u>	<u>43,150</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(43,150)	(43,150)	0
<i>Fund Balance Beginning of Year</i>	<u>43,150</u>	<u>43,150</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget and Actual (Non-GAAP Basis)*  
*Engineer's Construction*  
*For the Year Ended December 31, 1999*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Intergovernmental	<u>\$3,602,942</u>	<u>\$2,111,436</u>	<u>(\$1,491,506)</u>
<b>Expenditures:</b>			
Capital Outlay:			
Engineer's Construction Projects			
Capital Outlay	<u>2,983,190</u>	<u>2,431,429</u>	<u>551,761</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	619,752	(319,993)	(939,745)
<i>Fund Deficit Beginning of Year</i>	(2,613,514)	(2,613,514)	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,613,514</u>	<u>2,613,514</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>\$619,752</u>	<u>(\$319,993)</u>	<u>(\$939,745)</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balances - Budget and Actual (Non-GAAP Basis)*  
*All Capital Projects Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$4,063,778	\$2,609,527	(\$1,454,251)
<b>Expenditures:</b>			
Capital Outlay	7,315,708	6,491,818	823,890
<i>Excess of Revenues Under Expenditures</i>	(3,251,930)	(3,882,291)	(630,361)
<b>Other Financing Sources:</b>			
Operating Transfers In	1,219,016	1,219,016	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(2,032,914)	(2,663,275)	(630,361)
<i>Fund Deficit Beginning of Year</i>	(952,796)	(952,796)	0
<i>Prior Year Encumbrances Appropriated</i>	3,611,411	3,611,411	0
<i>Fund Deficit End of Year</i>	<u>\$625,701</u>	<u>(\$4,660)</u>	<u>(\$630,361)</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, 1999

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Assets:</b>					
<i>Current Assets:</i>					
Cash and Cash Equivalents	\$14,452,160	\$455,252	\$4,497,417	\$353,762	\$19,758,591
Cash and Cash Equivalents in Segregated Accounts	8,694	0	0	0	8,694
Cash and Cash Equivalents with Fiscal and Escrow Agents	117,735	0	0	0	117,735
Receivables:					
Accounts	1,906,200	2,452,465	0	1,123,845	5,482,510
Interfund	0	29,500	0	0	29,500
Materials and Supplies Inventory	111,857	147,568	0	36,393	295,818
<b>Total Current Assets</b>	<b>16,596,646</b>	<b>3,084,785</b>	<b>4,497,417</b>	<b>1,514,000</b>	<b>25,692,848</b>
Fixed Assets (net of Accumulated Depreciation)	95,537,399	4,896,216	0	518,045	100,951,660
<b>Total Assets</b>	<b>\$112,134,045</b>	<b>\$7,981,001</b>	<b>\$4,497,417</b>	<b>\$2,032,045</b>	<b>\$126,644,508</b>
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	\$239,803	\$0	\$14,261	\$111,759	\$365,823
Contracts Payable	204,407	0	0	0	204,407
Accrued Wages and Benefits	155,324	0	0	276,526	431,850
Compensated Absences Payable	137,337	0	0	222,740	360,077
Retainage Payable	117,735	0	0	0	117,735
Interfund Payable	29,500	0	0	0	29,500
Due to Other Funds	70,798	0	0	141,506	212,304
Intergovernmental Payable	134,320	0	0	159,655	293,975
Accrued Interest Payable	145,083	0	0	0	145,083
Notes Payable	1,900,000	0	0	0	1,900,000
Current Portion of OPWC Loans Payable	66,253	0	0	0	66,253
Current Portion of OWDA Loans Payable	1,513,515	0	0	0	1,513,515
Current Portion of General Obligation Bonds Payable	649,000	60,000	0	0	709,000
<b>Total Current Liabilities</b>	<b>5,363,075</b>	<b>60,000</b>	<b>14,261</b>	<b>912,186</b>	<b>6,349,522</b>
<i>Long-Term Liabilities:</i>					
OPWC Loan Payable (Net of Current Portion)	1,015,141	0	0	0	1,015,141
OWDA Loans Payable (Net of Current Portion)	14,616,618	0	0	0	14,616,618
General Obligation Bonds Payable (Net of Current Portion)	18,172,000	990,000	0	0	19,162,000
<b>Total Long-Term Liabilities</b>	<b>33,803,759</b>	<b>990,000</b>	<b>0</b>	<b>0</b>	<b>34,793,759</b>
<b>Total Liabilities</b>	<b>39,166,834</b>	<b>1,050,000</b>	<b>14,261</b>	<b>912,186</b>	<b>41,143,281</b>
<b>Fund Equity</b>					
Contributed Capital	40,567,969	5,806,453	0	164,885	46,539,307
Retained Earnings:					
Unreserved	32,399,242	1,124,548	4,483,156	954,974	38,961,920
<b>Total Fund Equity</b>	<b>72,967,211</b>	<b>6,931,001</b>	<b>4,483,156</b>	<b>1,119,859</b>	<b>85,501,227</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$112,134,045</b>	<b>\$7,981,001</b>	<b>\$4,497,417</b>	<b>\$2,032,045</b>	<b>\$126,644,508</b>

**STARK COUNTY, OHIO**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 1999*

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Operating Revenues:</b>					
Charges for Services	\$14,288,073	\$183,190	\$9,030	\$7,384,031	\$21,864,324
Other	312,322	0	0	240,466	552,788
<i>Total Operating Revenues</i>	<u>14,600,395</u>	<u>183,190</u>	<u>9,030</u>	<u>7,624,497</u>	<u>22,417,112</u>
<b>Operating Expenses:</b>					
Personal Services	3,345,195	0	0	6,326,477	9,671,672
Contractual Services	5,203,569	30,369	151,953	435,000	5,820,891
Materials and Supplies	883,085	0	65,247	939,130	1,887,462
Depreciation	2,453,903	106,894	130,070	75,449	2,766,316
<i>Total Operating Expenses</i>	<u>11,885,752</u>	<u>137,263</u>	<u>347,270</u>	<u>7,776,056</u>	<u>20,146,341</u>
<i>Operating Income (Loss)</i>	<u>2,714,643</u>	<u>45,927</u>	<u>(338,240)</u>	<u>(151,559)</u>	<u>2,270,771</u>
<b>Non-Operating Revenues (Expenses):</b>					
Loss on Disposal of Fixed Assets	(190,575)	0	0	(4,400)	(194,975)
Grants	25,000	0	0	0	25,000
Interest	528,197	0	0	0	528,197
Interest and Fiscal Charges	(1,417,016)	(61,358)	0	0	(1,478,374)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(1,054,394)</u>	<u>(61,358)</u>	<u>0</u>	<u>(4,400)</u>	<u>(1,120,152)</u>
<i>Net Income (Loss)</i>	<u>1,660,249</u>	<u>(15,431)</u>	<u>(338,240)</u>	<u>(155,959)</u>	<u>1,150,619</u>
<i>Retained Earnings Beginning of Year, as Restated</i>	<u>30,738,993</u>	<u>1,139,979</u>	<u>4,821,396</u>	<u>1,110,933</u>	<u>37,811,301</u>
<i>Retained Earnings End of Year</i>	<u>32,399,242</u>	<u>1,124,548</u>	<u>4,483,156</u>	<u>954,974</u>	<u>38,961,920</u>
<i>Contributed Capital Beginning of Year</i>	<u>38,809,219</u>	<u>5,642,853</u>	<u>0</u>	<u>0</u>	<u>44,452,072</u>
<b>Other Contributions:</b>					
Intergovernmental	0	0	0	164,885	164,885
Developers	1,758,750	163,600	0	0	1,922,350
<i>Contributed Capital End of Year</i>	<u>40,567,969</u>	<u>5,806,453</u>	<u>0</u>	<u>164,885</u>	<u>46,539,307</u>
<i>Total Fund Equity End of Year</i>	<u>\$72,967,211</u>	<u>\$6,931,001</u>	<u>\$4,483,156</u>	<u>\$1,119,859</u>	<u>\$85,501,227</u>

**STARK COUNTY, OHIO**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds*  
*For the Year Ended December 31, 1999*

	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	\$14,144,147	\$337,424	\$9,030	\$7,109,878	\$21,600,479
Cash Payments to Suppliers for Goods and Services	(6,415,451)	(185,018)	(234,440)	(1,447,425)	(8,282,334)
Cash Payments for Employee Services and Benefits	(3,211,443)	0	0	(6,307,751)	(9,519,194)
Other Operating Revenues	312,322	0	0	240,466	552,788
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,829,575</u>	<u>152,406</u>	<u>(225,410)</u>	<u>(404,832)</u>	<u>4,351,739</u>
<b>Cash Flows from Noncapital Financing Activities:</b>					
Advances In	1,063	0	0	300,000	301,063
Advances Out	0	(1,063)	0	(300,000)	(301,063)
<i>Net Cash Provided By (Used for) Noncapital Financing Activities</i>	<u>1,063</u>	<u>(1,063)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Acquisition of Fixed Assets	(6,360,767)	0	0	(147,069)	(6,507,836)
Capital Grants	25,000	0	0	0	25,000
Proceeds of OWDA Loans	4,423,319	0	0	0	4,423,319
Proceeds of General Obligation Notes	1,165,358	0	0	0	1,165,358
Proceeds of Special Assessment Notes	734,642	0	0	0	734,642
Principal Paid on General Obligation Bonds	(619,000)	(45,000)	0	0	(664,000)
Interest Paid on General Obligation Bonds	(1,098,669)	(61,358)	0	0	(1,160,027)
Principal Paid on OPWC Loan	(66,251)	0	0	0	(66,251)
Principal Paid on OWDA Loans	(387,584)	0	0	0	(387,584)
Interest Paid on OWDA Loans	(318,347)	0	0	0	(318,347)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(2,502,299)</u>	<u>(106,358)</u>	<u>0</u>	<u>(147,069)</u>	<u>(2,755,726)</u>
<b>Cash Flows from Investing Activities:</b>					
Interest	559,216	0	0	0	559,216
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>2,887,555</u>	<u>44,985</u>	<u>(225,410)</u>	<u>(551,901)</u>	<u>2,155,229</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>11,691,034</u>	<u>410,267</u>	<u>4,722,827</u>	<u>905,663</u>	<u>17,729,791</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$14,578,589</u>	<u>\$455,252</u>	<u>\$4,497,417</u>	<u>\$353,762</u>	<u>\$19,885,020</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Cash Flows*  
*All Enterprise Funds (continued)*  
*For the Year Ended December 31, 1999*

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
<i>Operating Income (Loss)</i>	<u>\$2,714,643</u>	<u>\$45,927</u>	<u>(\$338,240)</u>	<u>(\$151,559)</u>	<u>\$2,270,771</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
Depreciation Expense	2,453,903	106,894	130,070	75,449	2,766,316
(Increase) Decrease in Assets					
Accounts Receivable	(149,842)	154,234	0	(274,153)	(269,761)
Intergovernmental Receivable	4,796	0	0	0	4,796
Due from Other Funds	863	0	0	0	863
Inventories	136,265	(135,925)	0	11,918	12,258
Increase (Decrease) in Liabilities					
Accounts Payable	(12,498)	(18,724)	(8,090)	(65,326)	(104,638)
Contracts Payable	166,787	0	0	(17,687)	149,100
Accrued Wages and Benefits	19,853	0	(9,150)	3,319	14,022
Compensated Absences Payable	108,825	0	0	202,785	311,610
Retainage Payable	(280,013)	0	0	(2,200)	(282,213)
Due to Other Funds	1,753	0	0	(169,989)	(168,236)
Intergovernmental Payable	(335,760)	0	0	(17,389)	(353,149)
<i>Total Adjustments</i>	<u>2,114,932</u>	<u>106,479</u>	<u>112,830</u>	<u>(253,273)</u>	<u>2,080,968</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$4,829,575</u>	<u>\$152,406</u>	<u>(\$225,410)</u>	<u>(\$404,832)</u>	<u>\$4,351,739</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$24,130,422	\$14,144,146	(\$9,986,276)
Intergovernmental	46,798	25,000	(21,798)
Interest	387,000	505,213	118,213
Other Operating Revenues	60,000	312,322	252,322
Proceeds of OWDA Loans	1,087,807	4,423,319	3,335,512
Proceeds of Notes	1,928,903	1,900,000	(28,903)
<i>Total Revenues</i>	<u>27,640,930</u>	<u>21,310,000</u>	<u>(6,330,930)</u>
<b>Expenses:</b>			
<b>Current:</b>			
Personal Services	3,400,141	3,311,203	88,938
Contractual Services	10,969,759	7,803,756	3,166,003
Materials and Supplies	1,189,693	1,107,014	82,679
Capital Outlay	14,828,729	8,545,607	6,283,122
<b>Debt Service:</b>			
Principal Retirement	2,405,758	2,301,667	104,091
Interest and Fiscal Charges	2,162,902	1,801,415	361,487
<i>Total Expenses</i>	<u>34,956,982</u>	<u>24,870,662</u>	<u>10,086,320</u>
<i>Excess of Revenues</i>			
<i>Under Expenses</i>	(7,316,052)	(3,560,662)	3,755,390
Advances - In	0	1,063	1,063
Advances - Out	(306,293)	0	306,293
<i>Excess of Revenues Under Expenses</i> <i>and Advances</i>	(7,622,345)	(3,559,599)	4,062,746
<i>Fund Equity</i>			
<i>Beginning of Year</i>	5,004,812	5,004,812	0
<i>Prior Year Encumbrances Appropriated</i>	6,279,524	6,279,524	0
<i>Fund Equity End of Year</i>	<u>\$3,661,991</u>	<u>\$7,724,737</u>	<u>\$4,062,746</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$330,000	\$337,424	\$7,424
<b>Expenses:</b>			
Current:			
Personal Services	37,000	0	37,000
Contractual Services	203,191	196,717	6,474
Materials and Supplies	34,787	34,787	0
Capital Outlay	324,656	5,200	319,456
Debt Service:			
Principal Retirement	78,212	45,000	33,212
Interest and Fiscal Charges	61,358	61,358	0
<i>Total Expenses</i>	<u>739,204</u>	<u>343,062</u>	<u>396,142</u>
<i>Excess of Revenues</i>			
<i>Under Expenses</i>	(409,204)	(5,638)	403,566
Advances - Out	(1,063)	(1,063)	0
<i>Excess of Revenues Under</i>			
<i>Expenses and Advances</i>	(410,267)	(6,701)	403,566
<i>Fund Equity</i>			
<i>Beginning of Year</i>	390,343	390,343	0
<i>Prior Year Encumbrances Appropriated</i>	<u>19,924</u>	<u>19,924</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$403,566</u>	<u>\$403,566</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget and Actual (Non-GAAP Basis)*  
*Molly Stark Hospital*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$10,000	\$9,030	(\$970)
<b>Expenses:</b>			
Current:			
Personal Services	117,987	0	117,987
Contractual Services	4,404,108	242,403	4,161,705
Materials and Supplies	209,498	121,962	87,536
Capital Outlay	1,234	0	1,234
<i>Total Expenses</i>	<u>4,732,827</u>	<u>364,365</u>	<u>4,368,462</u>
<i>Excess of Revenues</i>			
<i>Under Expenses</i>	(4,722,827)	(355,335)	4,367,492
<i>Fund Equity</i>			
<i>Beginning of Year</i>	4,652,552	4,652,552	0
<i>Prior Year Encumbrances Appropriated</i>	<u>70,275</u>	<u>70,275</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$4,367,492</u>	<u>\$4,367,492</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget and Actual (Non-GAAP Basis)*  
*Nist Nursing Home*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$8,566,145	\$7,109,878	(\$1,456,267)
Other Operating Revenues	50,000	240,466	190,466
<i>Total Revenues</i>	<u>8,616,145</u>	<u>7,350,344</u>	<u>(1,265,801)</u>
<b>Expenses:</b>			
Current:			
Personal Services	6,840,350	6,524,120	316,230
Contractual Services	862,176	708,742	153,434
Materials and Supplies	1,603,045	1,301,549	301,496
Advances - Out	0	0	0
Capital Outlay	61,088	60,702	386
<i>Total Expenses</i>	<u>9,366,659</u>	<u>8,595,113</u>	<u>771,546</u>
<i>Excess of Revenues Under Expenses</i>	(750,514)	(1,244,769)	(494,255)
Advances - In	300,000	300,000	0
Advances - Out	(300,000)	(300,000)	0
<i>Excess of Revenues Under Expenses and Advances</i>	(750,514)	(1,244,769)	(494,255)
<i>Fund Deficit Beginning of Year</i>	(451,527)	(451,527)	0
<i>Prior Year Encumbrances Appropriated</i>	1,354,990	1,354,990	0
<i>Fund Deficit End of Year</i>	<u>\$152,949</u>	<u>(\$341,306)</u>	<u>(\$494,255)</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget and Actual (Non-GAAP Basis)*  
*All Enterprise Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$33,036,567	\$21,600,478	(\$11,436,089)
Intergovernmental	46,798	25,000	(21,798)
Interest	387,000	505,213	118,213
Proceeds of Notes	1,928,903	1,900,000	(28,903)
Other Operating Revenues	110,000	552,788	442,788
Proceeds of OWDA Loans	1,087,807	4,423,319	3,335,512
<i>Total Revenues</i>	<u>36,597,075</u>	<u>29,006,798</u>	<u>(7,590,277)</u>
<b>Expenses:</b>			
Current:			
Personal Services	10,395,478	9,835,323	560,155
Contractual Services	16,439,234	8,951,618	7,487,616
Materials and Supplies	3,037,023	2,565,312	471,711
Capital Outlay	15,215,707	8,611,509	6,604,198
Debt Service:			
Principal Retirement	2,483,970	2,346,667	137,303
Interest and Fiscal Charges	2,224,260	1,862,773	361,487
<i>Total Expenses</i>	<u>49,795,672</u>	<u>34,173,202</u>	<u>15,622,470</u>
<i>Excess of Revenues</i>			
<i>Under Expenses</i>	(13,198,597)	(5,166,404)	8,032,193
Advances - In	300,000	301,063	1,063
Advances - Out	(607,356)	(301,063)	306,293
<i>Excess of Revenues Under</i>			
<i>Expenses and Advances</i>	(13,505,953)	(5,166,404)	8,339,549
<b>Fund Equity</b>			
<i>Beginning of Year</i>	9,596,180	9,596,180	0
<i>Prior Year Encumbrances Appropriated</i>	7,724,713	7,724,713	0
<i>Fund Equity End of Year</i>	<u>\$3,814,940</u>	<u>\$12,154,489</u>	<u>\$8,339,549</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, 1999*

	Self Insurance	Workers' Compensation	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$5,994,650	\$7,878,178	\$13,872,828
Due from Other Funds	546,215	1,055,591	1,601,806
<i>Total Assets</i>	<u>\$6,540,865</u>	<u>\$8,933,769</u>	<u>\$15,474,634</u>
<b>Liabilities:</b>			
Accounts Payable	\$152,808	\$0	\$152,808
Intergovernmental Payable	0	54,492	54,492
Claims Payable	1,014,742	3,648,512	4,663,254
<i>Total Liabilities</i>	<u>1,167,550</u>	<u>3,703,004</u>	<u>4,870,554</u>
<b>Fund Equity:</b>			
Retained Earnings:			
Unreserved	5,373,315	5,230,765	10,604,080
<i>Total Liabilities and Fund Equity</i>	<u>\$6,540,865</u>	<u>\$8,933,769</u>	<u>\$15,474,634</u>

**STARK COUNTY, OHIO**  
*Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 1999*

	Self Insurance	Workers' Compensation	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$6,516,854	\$2,291,215	\$8,808,069
<b>Operating Expenses:</b>			
Personal Services	53,872	67,008	120,880
Contractual Services	130,819	81,092	211,911
Claims	7,073,786	134,801	7,208,587
<i>Total Operating Expenses</i>	<u>7,258,477</u>	<u>282,901</u>	<u>7,541,378</u>
<i>Income (Loss) Before Operating Transfers</i>	(741,623)	2,008,314	1,266,691
Operating Transfers In	65,000	0	65,000
<i>Net Income (Loss)</i>	(676,623)	2,008,314	1,331,691
<i>Retained Earnings Beginning of Year</i>	<u>6,049,938</u>	<u>3,222,451</u>	<u>9,272,389</u>
<i>Retained Earnings End of Year</i>	<u>\$5,373,315</u>	<u>\$5,230,765</u>	<u>\$10,604,080</u>

**STARK COUNTY, OHIO**  
*Combining Statement of Cash Flows*  
*All Internal Service Funds*  
*For the Year Ended December 31, 1999*

	Self Insurance	Workers' Compensation	Totals
<b>Increase in Cash and Cash Equivalents:</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Quasi-External Transactions with Other Funds	\$6,781,742	\$2,361,231	\$9,142,973
Cash Payments for Contractual Services	(18,767)	(542,243)	(561,010)
Cash Payments for Employee Benefits	(53,872)	(67,008)	(120,880)
Cash Payments for Claims	(6,746,226)	(694,338)	(7,440,564)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(37,123)	1,057,642	1,020,519
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers In	65,000	0	65,000
<i>Net Increase in Cash and Cash Equivalents</i>	27,877	1,057,642	1,085,519
<i>Cash and Cash Equivalents Beginning of Year</i>	5,966,773	6,820,536	12,787,309
<i>Cash and Cash Equivalents End of Year</i>	\$5,994,650	\$7,878,178	\$13,872,828
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
<i>Operating Income</i>	(\$741,623)	\$2,008,314	\$1,266,691
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
<b>(Increase) Decrease in Assets:</b>			
Due from Other Funds	264,888	70,016	334,904
<b>Increase (Decrease) in Liabilities:</b>			
Accounts Payable	112,052	(2,425)	109,627
Intergovernmental Payable	0	(458,726)	(458,726)
Claims Payable	327,560	(559,537)	(231,977)
<i>Total Adjustments</i>	704,500	(950,672)	(246,172)
<i>Net Cash Provided by (Used for) Operating Activities</i>	(\$37,123)	\$1,057,642	\$1,020,519



**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget and Actual (Non-GAAP Basis)*  
*Self Insurance*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$7,000,000	\$6,781,742	(\$218,258)
<b>Expenses:</b>			
Current:			
Personal Services	205,901	61,831	144,070
Contractual Services	2,372,422	357,071	2,015,351
Claims	10,453,450	6,746,226	3,707,224
<i>Total Expenses</i>	<u>13,031,773</u>	<u>7,165,128</u>	<u>5,866,645</u>
<i>Excess of Revenues Under Expenses</i>	(6,031,773)	(383,386)	5,648,387
<b>Other Financing Sources:</b>			
Operating Transfers - In	65,000	65,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(5,966,773)	(318,386)	5,648,387
<i>Fund Equity Beginning of Year</i>	5,954,002	5,954,002	0
<i>Prior Year Encumbrances Appropriated</i>	<u>12,771</u>	<u>12,771</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$0</u>	<u>\$5,648,387</u>	<u>\$5,648,387</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget and Actual (Non-GAAP Basis)*  
*Workers' Compensation*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$1,500,000	\$2,361,231	\$861,231
<b>Expenses:</b>			
Current:			
Personal Services	121,414	67,008	54,406
Contractual Services	566,043	565,958	85
Claims	7,579,447	2,486,782	5,092,665
<i>Total Expenses</i>	<u>8,266,904</u>	<u>3,119,748</u>	<u>5,147,156</u>
<i>Excess of Revenues Under Expenses</i>	(6,766,904)	(758,517)	6,008,387
<i>Fund Equity</i>			
<i>Beginning of Year</i>	6,818,111	6,818,111	0
<i>Prior Year Encumbrances Appropriated</i>	<u>2,425</u>	<u>2,425</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$53,632</u>	<u>\$6,062,019</u>	<u>\$6,008,387</u>

**STARK COUNTY, OHIO**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget and Actual (Non-GAAP Basis)*  
*All Internal Service Funds*  
*For the Year Ended December 31, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$8,500,000	\$9,142,973	\$642,973
<b>Expenses:</b>			
Current:			
Personal Services	327,315	128,839	198,476
Contractual Services	2,938,465	923,029	2,015,436
Claims	18,032,897	9,233,008	8,799,889
<i>Total Expenses</i>	<u>21,298,677</u>	<u>10,284,876</u>	<u>11,013,801</u>
<i>Excess of Revenues Under Expenses</i>	(12,798,677)	(1,141,903)	11,656,774
<b>Other Financing Sources:</b>			
Operating Transfers - In	65,000	65,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(12,733,677)	(1,076,903)	11,656,774
<i>Fund Equity</i>			
Beginning of Year	12,772,113	12,772,113	0
<i>Prior Year Encumbrances Appropriated</i>	<u>15,196</u>	<u>15,196</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$53,632</u>	<u>\$11,710,406</u>	<u>\$11,656,774</u>

## **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

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Local Government Revenue Assistance	Undivided Public Housing
Commissioners' Maintenance Bond	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	

**STARK COUNTY, OHIO**  
*Combining Balance Sheet*  
*All Expendable Trust and Agency Funds*  
*December 31, 1999*

	Expendable Trust	Agency	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$2,190	\$25,492,387	\$25,494,577
Cash and Cash Equivalents in Segregated Accounts	0	2,184,435	2,184,435
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	32,197	32,197
Receivables:			
Taxes	0	281,411,122	281,411,122
Special Assessments	0	17,258,048	17,258,048
Intergovernmental	0	7,688,768	7,688,768
Due from Agency Funds:			
Intergovernmental	0	3,891	3,891
<i>Total Assets</i>	<u>\$2,190</u>	<u>\$334,070,848</u>	<u>\$334,073,038</u>
<b>Liabilities:</b>			
Retainage Payable	\$0	\$32,197	\$32,197
Due to County Funds:			
Taxes	0	39,310,115	39,310,115
Intergovernmental	0	1,342,907	1,342,907
Special Assessment	0	8,144,354	8,144,354
Intergovernmental Payables	0	267,373,349	267,373,349
Undistributed Monies	0	12,831,843	12,831,843
<i>Total Liabilities</i>	<u>0</u>	<u>334,070,848</u>	<u>334,070,848</u>
<b>Fund Equity:</b>			
Fund Balance:			
Unreserved, Undesignated	2,190	0	2,190
<i>Total Liabilities and Fund Equity</i>	<u>\$2,190</u>	<u>\$334,070,848</u>	<u>\$334,073,038</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, 1999*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	2,190	2,190	0
<i>Fund Balance End of Year</i>	\$2,190	\$2,190	\$0

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Local Government Revenue Assistance</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$3,174,289	\$3,174,289	\$0
Receivables:				
Intergovernmental	547,738	664,503	547,738	664,503
<i>Total Assets</i>	<u>\$547,738</u>	<u>\$3,838,792</u>	<u>\$3,722,027</u>	<u>\$664,503</u>
<b>Liabilities:</b>				
Due to County Funds:				
Intergovernmental	\$214,602	\$229,346	\$214,602	\$229,346
Intergovernmental Payable	333,136	3,609,446	3,507,425	435,157
<i>Total Liabilities</i>	<u>\$547,738</u>	<u>\$3,838,792</u>	<u>\$3,722,027</u>	<u>\$664,503</u>
<b>Undivided Public Housing</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$292,401	\$0	\$292,401	\$0
<i>Total Assets</i>	<u>\$292,401</u>	<u>\$0</u>	<u>\$292,401</u>	<u>\$0</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$292,401	\$0	\$292,401	\$0
<i>Total Liabilities</i>	<u>\$292,401</u>	<u>\$0</u>	<u>\$292,401</u>	<u>\$0</u>
<b>Commissioners' Maintenance Bond</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,196	\$0	\$2,196	\$0
<i>Total Assets</i>	<u>\$2,196</u>	<u>\$0</u>	<u>\$2,196</u>	<u>\$0</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$2,196	\$0	\$2,196	\$0
<i>Total Liabilities</i>	<u>\$2,196</u>	<u>\$0</u>	<u>\$2,196</u>	<u>\$0</u>

(continued)



**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Undivided General Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$6,604,476	\$203,412,024	\$203,429,140	\$6,587,360
Receivables:				
Taxes	264,510,611	281,411,122	264,510,611	281,411,122
Special Assessments	13,410,835	17,258,048	13,410,835	17,258,048
<i>Total Assets</i>	<u>\$284,525,922</u>	<u>\$502,081,194</u>	<u>\$481,350,586</u>	<u>\$305,256,530</u>
<b>Liabilities:</b>				
Due to County Funds:				
Taxes	\$37,936,766	\$39,310,115	\$37,936,766	\$39,310,115
Special Assessments	5,727,112	8,144,354	5,727,112	8,144,354
Intergovernmental Payable	234,257,568	251,214,701	234,257,568	251,214,701
Undistributed Monies	6,604,476	203,412,024	203,429,140	6,587,360
<i>Total Liabilities</i>	<u>\$284,525,922</u>	<u>\$502,081,194</u>	<u>\$481,350,586</u>	<u>\$305,256,530</u>
<b>Estimated Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$10,265	\$20,395	\$11,561	\$19,099
<i>Total Assets</i>	<u>\$10,265</u>	<u>\$20,395</u>	<u>\$11,561</u>	<u>\$19,099</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$10,265	\$20,395	\$11,561	\$19,099
<i>Total Liabilities</i>	<u>\$10,265</u>	<u>\$20,395</u>	<u>\$11,561</u>	<u>\$19,099</u>
<b>Highway Escrow County</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,282	\$258	\$2,291	\$249
<i>Total Assets</i>	<u>\$2,282</u>	<u>\$258</u>	<u>\$2,291</u>	<u>\$249</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$2,282	\$258	\$2,291	\$249
<i>Total Liabilities</i>	<u>\$2,282</u>	<u>\$258</u>	<u>\$2,291</u>	<u>\$249</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Highway Escrow State</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$11,376	\$1,283	\$1,084	\$11,575
<i>Total Assets</i>	<u>\$11,376</u>	<u>\$1,283</u>	<u>\$1,084</u>	<u>\$11,575</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$11,376	\$1,283	\$1,084	\$11,575
<i>Total Liabilities</i>	<u>\$11,376</u>	<u>\$1,283</u>	<u>\$1,084</u>	<u>\$11,575</u>
<b>Undivided Personal Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,279,170	\$54,109,090	\$54,149,449	\$1,238,811
<i>Total Assets</i>	<u>\$1,279,170</u>	<u>\$54,109,090</u>	<u>\$54,149,449</u>	<u>\$1,238,811</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$1,279,170	\$54,109,090	\$54,149,449	\$1,238,811
<i>Total Liabilities</i>	<u>\$1,279,170</u>	<u>\$54,109,090</u>	<u>\$54,149,449</u>	<u>\$1,238,811</u>
<b>County Lodging Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$759,019	\$759,019	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$759,019</u>	<u>\$759,019</u>	<u>\$0</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$0	\$759,019	\$759,019	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$759,019</u>	<u>\$759,019</u>	<u>\$0</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Undivided Estate Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$7,875,895	\$17,780,267	\$19,621,611	\$6,034,551
<i>Total Assets</i>	<u>\$7,875,895</u>	<u>\$17,780,267</u>	<u>\$19,621,611</u>	<u>\$6,034,551</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$7,875,895	\$17,780,267	\$19,621,611	\$6,034,551
<i>Total Liabilities</i>	<u>\$7,875,895</u>	<u>\$17,780,267</u>	<u>\$19,621,611</u>	<u>\$6,034,551</u>
<b>Undivided Motel Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$606	\$784,388	\$784,435	\$559
<i>Total Assets</i>	<u>\$606</u>	<u>\$784,388</u>	<u>\$784,435</u>	<u>\$559</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$606	\$784,388	\$784,435	\$559
<i>Total Liabilities</i>	<u>\$606</u>	<u>\$784,388</u>	<u>\$784,435</u>	<u>\$559</u>
<b>Trailer Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$95,418	\$658,200	\$654,365	\$99,253
<i>Total Assets</i>	<u>\$95,418</u>	<u>\$658,200</u>	<u>\$654,365</u>	<u>\$99,253</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$95,418	\$658,200	\$654,365	\$99,253
<i>Total Liabilities</i>	<u>\$95,418</u>	<u>\$658,200</u>	<u>\$654,365</u>	<u>\$99,253</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Local Government</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	50	\$15,859,903	\$15,859,903	\$0
Receivables:				
Intergovernmental	2,682,316	3,226,428	2,682,316	3,226,428
<i>Total Assets</i>	<u>\$2,682,316</u>	<u>\$19,086,331</u>	<u>\$18,542,219</u>	<u>\$3,226,428</u>
<b>Liabilities:</b>				
Due to County Funds:				
Intergovernmental	\$1,050,907	\$1,113,561	\$1,050,907	\$1,113,561
Intergovernmental Payable	1,631,409	17,972,770	17,491,312	2,112,867
<i>Total Liabilities</i>	<u>\$2,682,316</u>	<u>\$19,086,331</u>	<u>\$18,542,219</u>	<u>\$3,226,428</u>
<b>Municipal Road</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,338,962	\$844,140	\$875,090	\$2,308,012
Receivables:				
Intergovernmental	61,397	60,780	61,397	60,780
<i>Total Assets</i>	<u>\$2,400,359</u>	<u>\$904,920</u>	<u>\$936,487</u>	<u>\$2,368,792</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$2,400,359	\$904,920	\$936,487	\$2,368,792
<i>Total Liabilities</i>	<u>\$2,400,359</u>	<u>\$904,920</u>	<u>\$936,487</u>	<u>\$2,368,792</u>
<b>Subdivision Auto Registration</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$2,388,287	\$2,388,287	\$0
Receivables:				
Intergovernmental	121,839	121,135	121,839	121,135
<i>Total Assets</i>	<u>\$121,839</u>	<u>\$2,509,422</u>	<u>\$2,510,126</u>	<u>\$121,135</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$121,839	\$2,509,422	\$2,510,126	\$121,135
<i>Total Liabilities</i>	<u>\$121,839</u>	<u>\$2,509,422</u>	<u>\$2,510,126</u>	<u>\$121,135</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Cigarette Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,709	\$17,243	\$19,373	\$579
<i>Total Assets</i>	<u>\$2,709</u>	<u>\$17,243</u>	<u>\$19,373</u>	<u>\$579</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$2,709	\$17,243	\$19,373	\$579
<i>Total Liabilities</i>	<u>\$2,709</u>	<u>\$17,243</u>	<u>\$19,373</u>	<u>\$579</u>
 <b>Law Library</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$30,550	\$340,505	\$339,896	\$31,159
<i>Total Assets</i>	<u>\$30,550</u>	<u>\$340,505</u>	<u>\$339,896</u>	<u>\$31,159</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$30,550	\$340,505	\$339,896	\$31,159
<i>Total Liabilities</i>	<u>\$30,550</u>	<u>\$340,505</u>	<u>\$339,896</u>	<u>\$31,159</u>
 <b>Payroll Deductions</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$23,575,532	\$23,565,778	\$9,754
<i>Total Assets</i>	<u>\$0</u>	<u>\$23,575,532</u>	<u>\$23,565,778</u>	<u>\$9,754</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$0	\$23,575,532	\$23,565,778	\$9,754
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$23,575,532</u>	<u>\$23,565,778</u>	<u>\$9,754</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Subdivision Gas Tax</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$74,142	\$854,967	\$852,236	\$76,873
<i>Total Assets</i>	<u>\$74,142</u>	<u>\$854,967</u>	<u>\$852,236</u>	<u>\$76,873</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$74,142	\$854,967	\$852,236	\$76,873
<i>Total Liabilities</i>	<u>\$74,142</u>	<u>\$854,967</u>	<u>\$852,236</u>	<u>\$76,873</u>
<b>Library and Local Government Support</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$14,843,858	\$14,843,858	\$0
Intergovernmental Receivable	3,038,740	3,615,604	3,038,740	3,615,604
<i>Total Assets</i>	<u>\$3,038,740</u>	<u>\$18,459,462</u>	<u>\$17,882,598</u>	<u>\$3,615,604</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$3,038,740	\$18,459,462	\$17,882,598	\$3,615,604
<i>Total Liabilities</i>	<u>\$3,038,740</u>	<u>\$18,459,462</u>	<u>\$17,882,598</u>	<u>\$3,615,604</u>
<b>Stark Council of Governments</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,529,846	\$2,017,623	\$1,626,395	\$1,921,074
Due from Agency Funds:				
Intergovernmental	215,741	0	215,741	0
<i>Total Assets</i>	<u>\$1,745,587</u>	<u>\$2,017,623</u>	<u>\$1,842,136</u>	<u>\$1,921,074</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$215,741	\$0	\$215,741	0
Deposits Held and Due to Others	1,529,846	2,017,623	1,626,395	1,921,074
<i>Total Liabilities</i>	<u>\$1,745,587</u>	<u>\$2,017,623</u>	<u>\$1,842,136</u>	<u>\$1,921,074</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Stark-Tuscarawas-Wayne Joint Solid Waste Management District</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,923	\$0	\$0	\$2,923
<i>Total Assets</i>	<u>\$2,923</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,923</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$2,923	\$0	\$0	\$2,923
<i>Total Liabilities</i>	<u>\$2,923</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,923</u>
 <b>Special Emergency Planning</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$95,151	\$92,545	\$76,471	\$111,225
<i>Total Assets</i>	<u>\$95,151</u>	<u>\$92,545</u>	<u>\$76,471</u>	<u>\$111,225</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$95,151	\$92,545	\$76,471	\$111,225
<i>Total Liabilities</i>	<u>\$95,151</u>	<u>\$92,545</u>	<u>\$76,471</u>	<u>\$111,225</u>
 <b>Ohio Family and Child First Grant</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,214,857	\$2,448,886	\$3,221,889	\$441,854
<i>Total Assets</i>	<u>\$1,214,857</u>	<u>\$2,448,886</u>	<u>\$3,221,889</u>	<u>\$441,854</u>
<b>Liabilities:</b>				
Undistributed Monies	\$1,214,857	\$2,448,886	\$3,221,889	\$441,854
<i>Total Liabilities</i>	<u>\$1,214,857</u>	<u>\$2,448,886</u>	<u>\$3,221,889</u>	<u>\$441,854</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Stark County Health Department</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$402,059	\$3,947,890	\$3,893,742	\$456,207
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	32,197	0	32,197
<i>Total Assets</i>	<u>\$402,059</u>	<u>\$3,980,087</u>	<u>\$3,893,742</u>	<u>\$488,404</u>
<b>Liabilities:</b>				
Retainage Payable	\$0	\$32,197	\$0	\$32,197
Undistributed Monies	402,059	3,947,890	3,893,742	456,207
<i>Total Liabilities</i>	<u>\$402,059</u>	<u>\$3,980,087</u>	<u>\$3,893,742</u>	<u>\$488,404</u>
 <b>Stark County Regional Planning Commission</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$247,608	\$1,260,194	\$1,403,302	\$104,500
Receivables: Intergovernmental Receivable	312	318	312	318
<i>Total Assets</i>	<u>\$247,920</u>	<u>\$1,260,512</u>	<u>\$1,403,614</u>	<u>\$104,818</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$312	\$318	\$312	\$318
Undistributed Monies	247,608	1,260,194	1,403,302	104,500
<i>Total Liabilities</i>	<u>\$247,920</u>	<u>\$1,260,512</u>	<u>\$1,403,614</u>	<u>\$104,818</u>
 <b>Multi-County Juvenile Attention System</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$2,108,310	\$8,265,751	\$7,255,234	\$3,118,827
<i>Total Assets</i>	<u>\$2,108,310</u>	<u>\$8,265,751</u>	<u>\$7,255,234</u>	<u>\$3,118,827</u>
<b>Liabilities:</b>				
Undistributed Monies	\$2,108,310	\$8,265,751	\$7,255,234	\$3,118,827
<i>Total Liabilities</i>	<u>\$2,108,310</u>	<u>\$8,265,751</u>	<u>\$7,255,234</u>	<u>\$3,118,827</u>

(continued)



**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Stark County Park District</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,079,267	\$3,297,682	\$3,180,484	\$1,196,465
Due from Agency Funds:				
Intergovernmental Receivable	0	3,891	0	3,891
<b>Total Assets</b>	<b>\$1,079,267</b>	<b>\$3,301,573</b>	<b>\$3,180,484</b>	<b>\$1,200,356</b>
<b>Liabilities:</b>				
Intergovernmental Payable	\$0	\$3,891	\$0	\$3,891
Undistributed Monies	1,079,267	3,297,682	3,180,484	1,196,465
<b>Total Liabilities</b>	<b>\$1,079,267</b>	<b>\$3,301,573</b>	<b>\$3,180,484</b>	<b>\$1,200,356</b>
 <b>Stark Soil and Water Conservation District</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$6,560	\$184,234	\$165,712	\$25,082
<b>Total Assets</b>	<b>\$6,560</b>	<b>\$184,234</b>	<b>\$165,712</b>	<b>\$25,082</b>
<b>Liabilities:</b>				
Undistributed Monies	\$6,560	\$184,234	\$165,712	\$25,082
<b>Total Liabilities</b>	<b>\$6,560</b>	<b>\$184,234</b>	<b>\$165,712</b>	<b>\$25,082</b>
 <b>Personal Tax Settlement</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$47,572,360	\$47,572,360	\$0
<b>Total Assets</b>	<b>\$0</b>	<b>\$47,572,360</b>	<b>\$47,572,360</b>	<b>\$0</b>
<b>Liabilities:</b>				
Intergovernmental Payable	\$0	\$47,572,360	\$47,572,360	\$0
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$47,572,360</b>	<b>\$47,572,360</b>	<b>\$0</b>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Real Estate Tax Settlement</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$151,432,868	\$151,432,868	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$151,432,868</u>	<u>\$151,432,868</u>	<u>\$0</u>
<b>Liabilities:</b>				
Intergovernmental Payable	\$0	\$151,432,868	\$151,432,868	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$151,432,868</u>	<u>\$151,432,868</u>	<u>\$0</u>
<b>Nimishillen Water &amp; Sewer District</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$807,884	\$99,675	\$708,209
<i>Total Assets</i>	<u>\$0</u>	<u>\$807,884</u>	<u>\$99,675</u>	<u>\$708,209</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$0	\$807,884	\$99,675	\$708,209
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$807,884</u>	<u>\$99,675</u>	<u>\$708,209</u>
<b>Court Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$2,475,560	\$58,657,469	\$58,993,612	\$2,139,417
<i>Total Assets</i>	<u>\$2,475,560</u>	<u>\$58,657,469</u>	<u>\$58,993,612</u>	<u>\$2,139,417</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$2,475,560	\$58,657,469	\$58,993,612	\$2,139,417
<i>Total Liabilities</i>	<u>\$2,475,560</u>	<u>\$58,657,469</u>	<u>\$58,993,612</u>	<u>\$2,139,417</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Nist Nursing Home</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$37,475	\$0	\$5,014	\$32,461
<i>Total Assets</i>	<u>\$37,475</u>	<u>\$0</u>	<u>\$5,014</u>	<u>\$32,461</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$37,475	\$0	\$5,014	\$32,461
<i>Total Liabilities</i>	<u>\$37,475</u>	<u>\$0</u>	<u>\$5,014</u>	<u>\$32,461</u>
<b>Sheriff Inmate Services</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$11,084	\$1,473	\$0	\$12,557
<i>Total Assets</i>	<u>\$11,084</u>	<u>\$1,473</u>	<u>\$0</u>	<u>\$12,557</u>
<b>Liabilities</b>				
Deposits Held and Due to Others	\$11,084	\$1,473	\$0	\$12,557
<i>Total Liabilities</i>	<u>\$11,084</u>	<u>\$1,473</u>	<u>\$0</u>	<u>\$12,557</u>
<b>Stark Regional Community Corrections Center</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$1,306,889	\$3,232,515	\$3,637,856	\$901,548
<i>Total Assets</i>	<u>\$1,306,889</u>	<u>\$3,232,515</u>	<u>\$3,637,856</u>	<u>\$901,548</u>
<b>Liabilities:</b>				
Undistributed Monies	\$1,306,889	\$3,232,515	\$3,637,856	\$901,548
<i>Total Liabilities</i>	<u>\$1,306,889</u>	<u>\$3,232,515</u>	<u>\$3,637,856</u>	<u>\$901,548</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>Forfeited Land Sale</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$35,328	\$22,140	\$13,188
<i>Total Assets</i>	<u>\$0</u>	<u>\$35,328</u>	<u>\$22,140</u>	<u>\$13,188</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$0	\$35,328	\$22,140	\$13,188
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$35,328</u>	<u>\$22,140</u>	<u>\$13,188</u>
<b>MH Admin Services</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$0	\$146,599	\$73,148	\$73,451
<i>Total Assets</i>	<u>\$0</u>	<u>\$146,599</u>	<u>\$73,148</u>	<u>\$73,451</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$0	\$146,599	\$73,148	\$73,451
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$146,599</u>	<u>\$73,148</u>	<u>\$73,451</u>

(continued)

**STARK COUNTY, OHIO**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 1999*

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
<b>All Agency Funds</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$26,611,722	\$564,166,007	\$565,285,342	\$25,492,387
Cash and Cash Equivalents in Segregated Accounts	2,526,315	58,658,942	59,000,822	2,184,435
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	32,197	0	32,197
<b>Receivables:</b>				
Taxes	264,510,611	281,411,122	264,510,611	281,411,122
Special Assessments	13,410,835	17,258,048	13,410,835	17,258,048
Intergovernmental	6,452,342	7,688,768	6,452,342	7,688,768
<b>Due from Agency Funds:</b>				
Intergovernmental	215,741	3,891	215,741	3,891
<b>Total Assets</b>	<b>\$313,727,566</b>	<b>\$929,218,975</b>	<b>\$908,875,693</b>	<b>\$334,070,848</b>
<b>Liabilities:</b>				
Retainage Payable	\$0	\$32,197	\$0	\$32,197
<b>Due to County Funds:</b>				
Taxes	37,936,766	39,310,115	37,936,766	39,310,115
Intergovernmental	1,265,509	1,342,907	1,265,509	1,342,907
Special Assessment	5,727,112	8,144,354	5,727,112	8,144,354
Intergovernmental Payable	251,367,859	569,004,232	552,998,742	267,373,349
Undistributed Monies	12,970,026	226,049,176	226,187,359	12,831,843
Deposits Held and Due to Others	4,460,294	85,335,994	84,760,205	5,036,083
<b>Total Liabilities</b>	<b>\$313,727,566</b>	<b>\$929,218,975</b>	<b>\$908,875,693</b>	<b>\$334,070,848</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, 1999

	Total	Land	Buildings	Improvements Other Than Buildings	Furniture Fixtures and Equipment
<b>General Government:</b>					
Legislative and Executive	\$16,454,632	\$808,624	\$9,451,036	\$0	\$6,194,972
Judicial	19,322,511	584,006	16,849,376	0	1,889,129
Public Safety	18,358,401	1,078,165	13,493,274	0	3,786,962
Public Works	13,244,744	808,624	9,766,361	0	2,669,759
Health	25,013,047	1,212,936	16,359,177	101,422	7,339,512
Human Services	5,972,583	0	0	0	5,972,583
<i>Total General Fixed Assets Allocated to Functions</i>	98,365,918	4,492,355	65,919,224	101,422	27,852,917
Construction in Progress	1,846,823	0	1,846,823	0	0
<i>Total General Fixed Assets</i>	<u>\$100,212,741</u>	<u>\$4,492,355</u>	<u>\$67,766,047</u>	<u>\$101,422</u>	<u>\$27,852,917</u>

**STARK COUNTY, OHIO**  
*Schedule of Changes in General Fixed Assets by Function*  
*For the Year Ended December 31, 1999*

	General Fixed Assets January 1, 1999	Additions	Deletions	General Fixed Assets December 31, 1999
<i>General Government:</i>				
Legislative and Executive	\$16,129,947	\$409,937	\$85,252	\$16,454,632
Judicial	17,809,709	1,557,290	44,488	19,322,511
Public Safety	17,745,061	731,242	117,902	18,358,401
Public Works	12,990,938	257,845	4,039	13,244,744
Health	23,195,765	2,134,901	317,619	25,013,047
Human Services	5,952,505	20,078	0	5,972,583
<i>Total General Fixed Assets Allocated to Functions</i>	93,823,925	5,111,293	569,300	98,365,918
Construction in Progress	1,463,262	3,535,824	3,152,263	1,846,823
<i>Total General Fixed Assets</i>	<u>\$95,287,187</u>	<u>\$8,647,117</u>	<u>\$3,721,563</u>	<u>\$100,212,741</u>



**STARK COUNTY, OHIO**  
*Schedule of General Fixed Assets by Source*  
*December 31, 1999*

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**General Fixed Assets:**

Land	\$4,492,355
Buildings	65,919,224
Improvements Other than Buildings	101,422
Furniture, Fixtures and Equipment	27,852,917
Construction in Progress	1,846,823
	<hr/>
<i>Total General Fixed Assets</i>	<i>\$100,212,741</i>
	<hr/> <hr/>

**Investment in General Fixed Assets from:**

Prior to December 31, 1996	\$78,814,670
General Fund Revenues	9,427,178
Special Revenue Fund Revenues	8,797,024
Capital Projects	3,173,869
	<hr/>
<i>Total Investment in General Fixed Assets</i>	<i>\$100,212,741</i>
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# **STATISTICAL SECTION**

STARK COUNTY, OHIO

General Fund Expenditures by Function  
Last Ten Years

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>General Government:</b>										
Legislative and Executive	\$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	\$7,462,034
Judicial	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	5,039,520
Public Safety	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	8,613,996
Public Works	451,309	601,849	533,566	288,877	84,044	136,703	933,894	3,047,828	1,281,861	435,081
Health	30,916	0	461,572	429,440	370,929	440,023	277,095	382,988	328,266	233,929
Human Services	633,112	743,761	601,194	531,911	478,895	573,497	580,060	714,962	451,482	2,854,825
Conservation and Recreation	168,873	63,906	155,623	106,856	65,871	0	0	0	0	0
Economic Development and Assistance	45,000	80,774	55,000	0	0	0	0	0	0	0
Other	652,905	695,036	642,726	449,794	246,108	725,850	3,952,917	3,731,416	1,683,206	287,706
Intergovernmental	4,761,599	4,219,338	90,000	170,000	369,311	0	0	0	0	0
Principal Retirement	1,028,957	6,738,553	735,564	715,154	490,254	0	0	0	0	0
Interest and Fiscal Charges	79,962	113,792	154,765	157,359	47,884	38,138	112,661	34,507	0	0
<b>Total Expenditures</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>	<b>\$24,947,091</b>

Source: Stark County Auditor

## STARK COUNTY, OHIO

*General Fund Revenues by Source  
Last Ten Years*

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Property and Other Local Taxes	\$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	\$10,758,089
Permissive Sales Tax	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	36,060
Charges for Services	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	6,131,890
Fees, Licenses and Permits	635,885	666,554	724,691	664,936	261,992	59,944	72,796	67,293	64,291	63,267
Fines and Forfeitures	185,466	773,623	265,317	620,731	565,198	248,562	301,228	307,002	265,258	417,093
Intergovernmental	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	4,175,773
Interest	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	4,633,795
Rent	484,934	552,444	48,405	414,772	0	0	0	0	0	0
Other	606,409	82,563	813,632	378,828	861,940	1,699,474	0	3,181,776	903,406	583,989
<b>Total Revenues</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>	<b>\$26,799,956</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		Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
						to Current Tax Levy	to Current Tax Levy		
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	
1990	19,725,353	19,324,051	97.97	501,074	19,825,125	100.51	1,451,724	7.36	

(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*

Year	Current Tax		Delinquent Tax		Total Tax Collected	Outstanding Delinquent Taxes
	Levy	Collections	Tax	Collections		
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
1990	5,847,205	5,735,638	465,983		6,201,621	555,597

**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)	
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
1990	2,686,651,970	7,676,148,486	328,169,470	372,919,852	749,069,301	2,675,247,504	3,763,890,741	10,724,315,842	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% (1990-1999), for public utility property was 88% (1990-1999), and for tangible personal property 25% (1993-1999); 26% (1992); 27% (1991); and 28% (1990).

Source: Stark County Auditor



STARK COUNTY, OHIO

Property Tax Rates  
Direct and Overlapping Governments  
(Per \$1,000 of Assessed Value)  
Last Ten Years

County Units	1999	1998	1997	1996	1995'	1994	1993	1992	1991	1990
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	3.50	3.50	3.50	3.50	3.50	3.50
Molly Stark Hospital	0.00	0.00	0.00	0.50	0.00	1.00	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	0.00
Total County Rate	9.60	9.60	9.60	10.10	8.20	9.20	9.20	9.20	9.20	7.80
<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	3.60
Canton - Meyers Lake Village	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	1.60
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	14.00	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	9.00	9.00	9.00	10.00	8.75	8.75	8.75	7.25	6.00
Lake - Uniontown Police District	16.80	17.00	17.00	17.00	15.00	13.75	12.95	13.75	12.25	10.10
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	8.10	8.10	8.10	7.60	7.60	7.60	7.60	7.60
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	4.70	4.70	4.70	4.70	4.70
Marlboro	10.25	12.75	9.25	9.10	9.10	9.10	9.10	8.60	8.60	8.60
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.90
Osnaburg	9.90	9.90	7.90	8.30	8.30	8.30	8.30	8.30	8.30	8.30
Osnaburg - East Canton Village	7.90	7.90	5.90	6.30	6.30	6.30	6.30	6.30	3.40	3.40
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.00
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.20
Perry	8.50	8.50	8.50	8.50	7.50	7.50	7.50	7.50	7.50	7.50
Perry - Navarre Village	7.00	7.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	8.90	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	5.10	5.10

**STARK COUNTY, OHIO**

*Property Tax Rates*

*Direct and Overlapping Governments*

*(Per \$1,000 of Assessed Value)*

*Last Ten Years (continued)*

County Units	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>Townships</b>										
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	8.20	8.20	7.30	4.90
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	5.45	4.45	4.45	4.45	4.45	4.45	4.45
Washington	5.25	5.25	5.25	5.50	5.50	5.50	5.50	5.50	5.50	4.00
<b>School Districts</b>										
Alliance CSD	54.60	50.70	50.70	50.70	50.70	50.90	50.80	50.80	50.90	45.40
Brown LSD	40.10	40.10	33.50	33.50	33.50	32.50	33.50	33.50	33.50	33.50
Canton CSD	59.20	54.70	54.70	54.70	52.20	45.30	45.30	45.30	45.30	38.80
Canton LSD	47.40	49.10	49.10	39.30	39.30	39.20	39.70	42.50	42.90	43.60
Fairless LSD	48.20	50.70	50.50	43.80	44.30	51.40	42.70	42.60	43.10	43.20
Jackson LSD	44.30	46.60	46.60	46.60	46.60	46.60	46.60	46.60	38.60	38.60
Lake LSD	63.30	57.90	58.10	58.20	54.30	55.10	52.90	52.90	44.73	45.33
Louisville CSD	49.00	49.00	49.00	49.00	49.00	49.00	49.00	41.10	41.10	39.20
Martington LSD	48.40	48.90	48.90	48.90	48.90	48.90	48.90	48.90	48.90	40.40
Massillon CSD	51.90	51.80	52.10	52.30	52.20	54.50	46.70	46.70	47.40	47.80
Minerva LSD	42.40	45.00	44.60	45.80	46.20	46.90	37.00	37.00	37.50	37.60
North Canton CSD	61.20	61.90	61.90	61.90	61.90	57.20	57.20	49.40	49.40	49.40
Northwest LSD	55.10	57.40	57.80	57.60	57.90	59.90	60.10	47.60	47.70	48.10
Osnaburg LSD	59.50	60.80	48.30	48.50	48.50	49.10	49.60	49.60	40.90	40.90
Perry LSD	51.60	54.90	54.90	45.10	44.40	45.90	45.20	45.20	36.30	36.90
Plain LSD	52.60	52.60	52.60	45.70	45.70	45.70	45.70	45.70	45.70	37.80
Sandy Valley LSD	45.20	47.10	46.30	47.60	47.80	47.60	47.60	38.70	38.70	38.70
Southeast LSD	48.50	48.50	41.80	42.10	42.10	40.20	42.10	42.40	42.10	36.30
Tuscarawas Valley LSD	41.90	37.40	37.40	37.60	39.00	33.30	33.20	34.40	34.40	34.40
Tuslaw LSD	53.90	53.90	53.90	53.90	53.90	53.90	46.40	46.40	46.40	46.40
<b>Joint Vocational Schools</b>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80	1.80	1.80
Stark County Area JVSD	3.30	3.50	3.50	2.00	2.00	3.20	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

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years (continued)

County Units	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
<b>Cities</b>										
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
<b>Villages</b>										
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	4.80	4.00
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	6.00
East Canton	2.30	2.30	2.30	2.30	3.30	3.30	3.30	3.30	3.30	6.60
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	13.90	13.90
Hartsville	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	3.80
Hills & Dales	17.50	19.20	19.20	14.03	14.03	14.03	14.03	30.53	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	16.90	16.90	16.90	16.90	16.90	16.90	13.90	13.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.50	2.80	2.80
Minerva	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	4.70	3.90
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	18.40	18.40	18.40	16.40	16.40	16.40	13.40	11.40
Wilnot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<b>Special Districts</b>										
Canton Joint Recreational District	1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Canton Regional Transit Authority	0.00	0.00	3.90	3.90	3.90	3.90	3.90	2.40	2.40	2.40
County Parks	0.50	0.50	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Massillon Joint Recreational District	0.00	0.00	0.00	0.00	0.30	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	0.00	0.00	0.00	0.00
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*

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
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
1990	835,981	685,729	82.0	171,951

(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, 1999*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$5,580,857,777	\$5,580,857,777
Debt Limitation	138,021,444	55,808,578
Total Outstanding Debt:		
General Obligation Bonds	19,871,000	19,871,000
Special Assessment Bonds	3,843,836	3,843,836
OWDA Loans	16,130,133	16,130,133
OPWC Loan	1,081,394	1,081,394
Total	40,926,363	40,926,363
Exemptions:		
General Obligation Bonds - Enterprise	19,871,000	19,871,000
Special Assessment Bonds	3,843,836	3,843,836
OWDA Loans	16,130,133	16,130,133
OPWC Loan	1,081,394	1,081,394
Total	40,926,363	40,926,363
Net Debt	0	0
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$138,021,444	\$55,808,578

(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	132,021,444
	\$138,021,444

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

(3) The Amount Available in the Debt Service Fund of \$314,870 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*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	373,174	\$5,580,857,777	\$0	\$314,870	\$0	0.00%	\$0.00
1998	373,112	5,414,711,969	0	254,556	0	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
1990	367,585	3,763,890,741	7,025,000	4,824,021	2,200,979	0.06	5.99

(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>
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	0	534,536	534,536	27,762,513	1.93

(1) The County had no General Obligation Bonded Debt 1990.

Source: Stark County Auditor

**STARK COUNTY, OHIO**

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

<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	\$71,575,000	100.00	\$71,575,000
Villages Wholly Within County	2,921,245	100.00	2,921,245
Townships Wholly Within County	2,299,000	100.00	2,299,000
School Districts Wholly Within County	34,190,473	100.00	34,190,473
City of Alliance	4,765,000	99.80	4,755,470
Village of Minerva	75,000	62.09	46,568
Alliance City School District	3,105,000	93.78	2,911,869
Jackson Local School District	39,394,120	97.91	38,570,783
Lake Local School District	1,359,508	99.71	1,355,565
Sandy Valley Local School District	240,000	69.77	167,448
Southeast Local School District	700,000	0.02	140
Tuscarawas Valley Local School District	280,000	8.21	22,988
<b>Total Applicable to Stark County</b>			<b><u>\$158,816,549</u></b>

(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, 1999*

Ten Largest Employers	Nature of Business	Employees
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, 1999

Total Population	373,174 (1)
<u>Sex</u>	
Male	179,494
Female	193,680
<u>Age</u>	
Under 5 Years	23,381
5 to 14 Years	51,503
15 to 19 Years	26,772
20 to 24 Years	21,103
25 to 44 Years	111,823
45 to 54 Years	49,385
55 to 64 Years	33,598
65 to 74 Years	30,663
75 Years and Over	24,946
Under 20 Years	101,656
Percent of Total Population	27.2
65 Years and over	55,609
Percent of Total Population	14.9

Year	Population (1)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)
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
1990	367,585	63,483	6.4

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			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
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
1990	1,959,622,140	716,625,060	2,676,247,200	22,299,920	16,132,290	38,432,210	1,483,350,000

(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, 1999*

Taxpayers	Type of Business	Real Estate		Tangible Personal Property		Total Assessed Valuation	Percent of Total County Assessed Valuation
		Assessed Valuation	Assessed Valuation	Assessed Valuation	Assessed Valuation		
The Timken Company	Tapered Roller Bearings and Steel	\$27,319,450	\$119,730,250	\$147,049,700	2.72%		
Ohio Power	Electric Utility	3,188,780	120,164,030	123,352,810	2.28		
Ohio Bell Telephone	Telephone Utility	2,588,360	62,897,000	65,485,360	1.21		
East Ohio Gas Company	Natural Gas Utility	1,638,900	59,412,340	61,051,240	1.13		
Ohio Edison	Electric Utility	1,613,490	48,161,420	49,774,910	0.92		
Republic Technologies International LLC	Steel Bars, Rolled Steel, Pipe and Tube	3,978,920	37,703,210	41,682,130	0.77		
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	10,475,740	22,894,920	33,370,660	0.62		
CSAHS/UHHS- Canton Inc (Mercy Medical Center)	Health Care	14,781,030	7,321,190	22,102,220	0.41		
Consumers Ohio Water Company	Water Utility	0	18,466,430	18,466,430	0.34		
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	18,071,550	0	18,071,550	0.33		
<b>Totals</b>		<u>\$83,656,220</u>	<u>\$496,750,790</u>	<u>\$580,407,010</u>			

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Miscellaneous Statistics

December 31, 1999

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Date of Incorporation	1808
145th 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	419.8
Communications	
10 Radio Stations - WCER-AM, WDPN-AM, WINW-AM, WRCW-AM, WTIG-AM, WHBC-AM/FM, WNPQ-FM, WQXK-FM, WRQK-FM, WZKL-FM	
4 Daily Newspapers - Alliance Review, Beacon Journal - Stark County Bureau, The Independent, The Repository	
Voter Statistics, Election of November, 1999 (3)	
Number of Registered Voters	232,459
Number of Voters, Last General Election	97,946
Percentage of Voters Voting	42.13%

### Sources:

- (1) County and City Data Book 1994
  - (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

JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

Telephone 614-466-4514  
800-282-0370

Facsimile 614-466-4490

**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  
JULY 25, 2000**