



**CITY OF CANTON
STARK COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**CITY OF CANTON
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*

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

To the City Council:

We have audited the general purpose financial statements of the City of Canton, Stark County, Ohio, (the City) as of and for the year ended December 31, 2000, and have issued our report thereon dated June 18, 2001, which included an emphasis of a matter related to corrections of errors and omissions in the Enterprise Fund, General Fixed Assets Account Group and Internal Service Fund. In addition, the Special Revenue Benefits and Insurance Fund was reclassified from the Special Revenue Fund to the General Fund. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

However, we noted certain immaterial instances of noncompliance that we have reported to management of the City in a separate letter dated June 18, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the City's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying Schedule of Findings and Questioned Costs as item 2000-21276-001.

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 believe that the reportable condition described above is not 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 City in a separate letter dated June 18, 2001.

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

Jim Petro
Auditor of State

June 18, 2001



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JIM PETRO, AUDITOR OF STATE

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Fourth Floor
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Telephone 330-438-0617
800-443-9272
Facsimile 330-471-0001
www.auditor.state.oh.us

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

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

To the City Council:

Compliance

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

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

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2000-21276-002 and 2000-21276-003.

In addition, we noted a certain immaterial instance of federal noncompliance that we have reported to management of the City in a separate letter dated June 18, 2001.

Internal Control Over Compliance

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

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the City's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 2000-21276-002 and 2000-21276-003.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above are material weaknesses.

We also noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the City in a separate letter dated June 18, 2001.

Schedule of Receipts and Expenditures of Federal Awards

We have audited the general purpose financial statements of the City as of and for the year ended December 31, 2000, and have issued our report thereon dated June 18, 2001, which included an emphasis of a matter related to corrections of errors and omissions in the Enterprise Fund, General Fixed Assets Account Group and Internal Service Fund. In addition, the Special Revenue Benefits and Insurance Fund was reclassified from the Special Revenue Fund to the General Fund. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

City of Canton
Stark County
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
Page 3

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

Jim Petro
Auditor of State

June 18, 2001

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CITY OF CANTON
STARK COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
(Direct)				
Community Development Block Grants/ Entitlement Grants		14.218	\$2,091,223 <u>1,784,163</u> 3,875,386	\$2,443,160 <u>1,468,600</u> 3,911,760
Emergency Shelter Grants Program		14.231	16,359	16,359
HOME Investment Partnerships Program		14.239	124,204 <u>431,313</u> 555,517	137,300 <u>431,313</u> 568,612
Total U.S. Department of Housing and Urban Development			4,447,261	4,496,731
<u>U.S. DEPARTMENT OF COMMERCE</u>				
(Direct)				
Economic Development Grants for Public Works Assistance		11.300	<u>606,409</u>	<u>606,409</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
(Direct)				
Job Training Partnership Act		17.250	<u>18,000</u>	<u>19,546</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>				
(Passed through the State of Ohio Environmental Protection Agency)				
Air Pollution Control Program Support	AP19-91-76-020004	66.001	<u>167,737</u>	<u>172,387</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
(Direct)				
Local Law Enforcement Block Grants Program		16.592	335,458	284,678
Public Safety Partnership and Community Policing Grants		16.710	<u>118,397</u>	<u>118,397</u>
Total U.S. Department of Justice			453,855	403,075
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
(Passed through State of Ohio Department of Health)				
Preventive Health Services - Sexually Transmitted Diseases	76201-PBX	93.977	19,409	9,952
Preventive Health and Health Services Block Grant	76201-PBP	93.991	52,686	52,633
HIV Care Formula Grants	76201-FBY	93.917	5,968	7,490
Immunization Grants	76201-PAZ	93.268	103,843	85,831
Maternal and Child Health Services Block Grant	76201-FAJ	93.994	<u>31,357</u>	<u>39,904</u>
Total U.S. Department of Health and Human Services			213,263	195,810
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
(Passed through State of Ohio Department of Health)				
Summer Food Service Program for Children	BY92-11	10.559	28,715	54,954
Special Supplemental Nutrition Program for Women and Children	76201-FCL	10.557	<u>784,493</u>	<u>756,644</u>
Total U.S. Department of Agriculture			813,208	811,598
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
(Passed through the State of Ohio Department of Public Safety)				
State and Community Highway Safety	76002-CTO	20.600	28,000 <u>46,159</u>	28,000 <u>47,575</u>
Total U.S. Department of Transportation			<u>74,159</u>	<u>75,575</u>
Total			<u>\$6,793,892</u>	<u>\$6,781,131</u>

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

**CITY OF CANTON
STARK COUNTY**

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - HUD 108 GUARANTEED LOAN

During 1995, the City entered into an agreement with the U. S. Department of Housing and Urban Development (HUD) for a section 108 guaranteed loan for the construction of the Cornerstone Parking Deck. HUD attached three conditions to be met for funding approval. The first condition provided that the City submit a note of other obligation for inspection and guarantee by HUD before August 31, 1995. The second condition provided that the City submit a repayment schedule for the guaranteed loan and the third condition provided the City furnish additional security for the loan. All three conditions were met by the City in 1995. The amount outstanding for the HUD 108 Guaranteed Loan as of December 31, 2000, was \$2,990,000.

CITY OF CANTON
STARK COUNTY
DECEMBER 31, 2000

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A -133 § .505

1. SUMMARY OF AUDITOR'S RESULTS
--

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	Yes
(d)(1)(vii)	Major Programs (list):	-Community Development Block Grant (Entitlement Program), CFDA #14.218 -HOME Investment Partnerships Program, CFDA #14.239 -Special Supplemental Nutritional Program for Women and Children, CFDA #10.557 -Economic Development Grants for Public Works Assistance, CFDA #11.300
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

Reportable Condition

FINDING NUMBER 2000-21276-001

Fixed Assets

The City does not maintain a comprehensive, detailed fixed asset listing that summarizes fixed assets by department and asset category. In addition, for 8 out of 20 capital outlay expenditures tested, 19 assets ranging from roughly \$1,000 to \$105,000 were improperly excluded as 2000 fixed asset additions. As a result, a lack of accountability and monitoring by the City Auditor's Office over the purchase, sale, and movement of fixed assets exists within the City.

The City Auditor's Office should assume responsibility and control over City fixed asset reporting by developing a centralized, comprehensive perpetual fixed asset inventory system. Such a system would be updated by information provided by the departments on prescribed forms for additions, deletions and transfers, with accountability and monitoring control centralized under the City Auditor. This will add uniformity to the accounting for fixed assets and will allow the City Auditor to randomly select items off the system to verify that the inventory system for fixed assets is functioning as designed, thereby avoiding the burden of completing an annual inventory of fixed assets.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

FINDING NUMBER 2000-21276-002

Federal Questioned Costs

Finding Number	2000-21276-002
CFDA Title	Community Development Block Grant/Entitlement Grant
CFDA Number	14.218
Pass Through Entity Number/Year	Direct
Federal Oversight Agency	U.S. Department of Housing and Urban Development

24 CFR Section 570.200 through 570.207 require that all activities undertaken must meet one of three national objectives of the CDBG program, i.e., benefit low- and moderate-income persons, eliminate slums or blight, or meet community development needs having a particular urgency.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

**FINDING NUMBER 2000-21276-002
 (continued)**

In addition, CDBG funds are to be used for the following activities: (1) the acquisition of real property; (2) the acquisition, construction, reconstruction, or installation of public works, facilities and site, or other improvements, including removal of architectural barriers that restrict accessibility of elderly or severely disabled persons; (3) clearance, demolition, and removal of buildings and improvements; (4) payments to housing owners for losses of rental income incurred in temporarily holding housing for the relocated; (5) disposition of real property acquired under this program; (6) provision of public services (subject to limitations contained in the CDBG regulations); (7) payment of the non-Federal share for another grant program that is part of the assisted activities; (8) interim assistance where immediate action is needed prior to permanent improvements or to alleviate emergency conditions threatening public health and safety; (9) payment to complete a Title I Federal Urban Renewal project; (10) relocation assistance; (11) planning activities; (12) administrative costs; (13) acquisition, construction, reconstruction, rehabilitation, or installation of commercial or industrial buildings; (14) assistance to community-based development organizations; (15) activities related to privately-owned utilities; (16) assistance to private, for-profit businesses, when appropriate to carry out an economic development project; (17) construction of housing assisted under Section 17 of the United States Housing Act of 1937; (18) reconstruction of properties; (19) direct home ownership assistance to facilitate and expand home ownership; (20) technical assistance to public or private entities for capacity building (exempt for the planning/administration cap); (21) housing services related to HOME funded activities; (22) assistance to institutions of higher education to carry out eligible activities; (23) assistance to public and private entities (including for-profits) to assist micro-enterprises; and (24) payment for repairs and operating expenses for acquired "in Rem" properties (i.e., certain properties in New York City); and, (25) residential rehabilitation including code enforcement, lead-based paint hazard evaluation, and removal.

During our testing of CDBG expenditures, the following expenditures are questioned since those expenditures may not benefit the designated low/moderate income area:

Check Date	Check Number	Vendor	Description	Check Amount
5/2/00	226781	Rotary Club of Canton	Gun Trigger Locks	\$5,000
8/17/00	232991	Miller & Company	Porta-Jon Services for Hall of Fame Activities	\$13,055
Total				\$18,055

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

**FINDING NUMBER 2000-21276-002
 (continued)**

These expenditures resulted in potential questioned costs of \$18,055 out of \$1,883,286 expenditures tested. As a result, certain CDBG Program funds may not benefit qualified low to moderate income residents.

To help ensure CDBG Program monies are utilized for only allowable activities in the qualified area of low/moderate income residents, the Director of Community Development should consult with representatives of the Department of Housing and Urban Development prior to incurring the obligation for potentially higher risk types of expenditures. This will help ensure the CDBG Program allowable activity guidelines are met.

FINDING NUMBER 2000-21276-003

Federal Noncompliance/Reportable Condition

Finding Number	2000-21276-003
CFDA Title	Economic Development Grants for Public Works Assistance
CFDA Number	11.300
Pass Through Entity Number/Year	Direct
Federal Oversight Agency	U.S. Department of Commerce

Title 13 CFR Chapter III, Parts 302, 305, and 314 require that each calendar quarter (ending March 31, June 30, September 30, and December 31) the grantee must submit Form CD-286, "Report of Federal Cash Transactions", if they have an active letter of credit, to the Chief Accounting Division, Room 7417, Economic Development Administration (EDA), Department of Commerce, Washington D.C. 20230. The report is due by the 15th working day after the close of the quarter. A copy is to be sent to the EDA Regional office. In addition, when the project is 90% completed, the EDA will send the grantee a close out package containing the necessary forms to complete for their final reimbursement request. Information to be completed includes whether any civil rights actions were filed against the grantee, the state of completion of the project, and amount requested.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

**FINDING NUMBER 2000-21276-003
(continued)**

Neither the City nor Finkbeiner, Pettis, & Strout, the outside consultants for report preparation, prepared or subsequently filed the quarterly reports for the J & L Steel sewer line construction project. In addition, neither the City or Finkbeiner, Pettis, & Strout prepared and subsequently filed the grant close out package until June 2001 when the final 3% reimbursement was provided to the City. As a result, the City did not report the following timely:

Quarterly Reports

- A comparison of actual accomplishments with the goals and objectives established for the period in the grant offer.
- Reasons why established goals were not met, if appropriate. This report should also provide reasons for delays in those cases where the time table in the grant offer or revisions to the time table approved by EDA were not met, when applicable.
- Other pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs.

Close Out Package

- Information to be completed includes whether any civil rights actions were filed against the grantee, the state of completion of the project, and amount requested.

To help ensure the required quarterly and grant close out reports are completed and subsequently filed with the Economic Development Administration, the City should review the guidelines and consider implementation of a "tickler" file which outlines the required reports and subsequent filing dates. This will help ensure federal reporting requirements are met.

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**CITY OF CANTON
STARK COUNTY
DECEMBER 31, 2000**

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	1999-21276-001
Finding Summary	Ohio Revised Code 5705.41 (B) provides that no subdivision or taxing unit shall make any expenditure of money unless it has been properly appropriated.
Fully Corrected	Yes
Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid: Explain	

Finding Number	1999-21276-002
Finding Summary	Fixed Assets
Fully Corrected	No
Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid: Explain	Not corrected. The City will prepare a detailed, comprehensive Fixed Asset Master Listing during 2001 in preparation of early implementation of GASB 34 as of December 31, 2001.



Comprehensive Annual Financial Report

For The Year Ended December 31, 2000

City of
Canton, Ohio



City of Canton, Ohio

Comprehensive Annual

Financial Report

For the Year Ended December 31, 2000

Kim R. Perez
City Auditor

Prepared by the City Auditor's Office

Introductory Section

City of Canton, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2000
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KIM R. PEREZ

CANTON CITY AUDITOR

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

June 18, 2001

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

The Comprehensive Annual Financial Report (CAFR) of the City of Canton for the year ended December 31, 2000, is hereby submitted. This letter and the following report represent the City's continuing commitment to excellence in financial reporting. The purpose of this letter is to acquaint the reader with the CAFR. Responsibility for both the accuracy of the data, the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the City's financial position and results of operations of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The CAFR is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, a list of City officials, the City's organizational chart and the Certificate of Achievement. The financial section includes the Report of Independent Accountants, the general-purpose financial statements and relevant supplemental financial statements and schedules for 2000. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

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

The City's 2000 population of 80,806 placed it as the largest city in the County and ninth largest in the State.

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

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

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

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

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

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

REPORTING ENTITY

The City has reviewed its reporting entity definition in order to ensure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In defining the City for financial reporting purposes, management has identified all agencies, departments and organizations making up the City of Canton the primary government and its potential component units. The City has no component units for 2000.

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

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

ECONOMIC CONDITION AND OUTLOOK

Six commercial banks and savings and loan associations are located in the City. One daily newspaper and one weekly newspaper serve the City. The City is within the broadcast area of eight television stations and thirty AM and FM radio stations. Warner Cable provides seventy-one channel cable TV services.

The City is home to a number of steel industrial manufacturers and suppliers. The City has benefited from the consistent financial success of the Timken Company. The economic future appears to be stable and growing, creating a climate for financial stability.

The Canton City School District has embarked on a \$176 million Design for the Future program. Under this five to seven-year program, the School District will replace nine elementary schools and one middle school, provide major additions and renovations to McKinley High School and renovate every other school in the School District. Approximately three-quarters of the entire

program costs will be funded by more than \$129 million of direct State aid, with the remainder funded by approximately \$46.7 million of voter-approved debt and additional funds. In conjunction with the program, School District officials have announced the development of a \$35 million Timken Regional Campus. The Campus will encompass a ten-block area and be completed in three to five years. The Timken Foundation has provided a \$10 million grant for the project. The Campus will offer Stark State College of Technology courses, an Automotive and Manufacturing Academy and the Timken Academic and Fine Performing Arts Academy. The City expects these major public works to improve, dramatically, the condition of the School District's facilities while providing major employment opportunities in the region for the next five to seven years.

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

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

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

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

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

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

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

The Akron-Canton Regional Airport, a cooperative effort of Stark County and Summit County (in and for which the City does not have any financial interest or legal obligations), has an operational area of 2,700 acres, most of which is located in Summit County, directly north of and adjacent to Stark County, on Interstate 77. The Airport is served by seven commercial airlines and provides passenger and cargo transport facilities. Airport usage has fluctuated from year to year, sometimes significantly, with changes in the airline industry. The number of passengers using the Airport in 1999 was approximately 745,885, an increase of 42 percent from 1996, after having been as high as 779,479 in 1987. In February 1996, AirTran Airways began offering low-cost, nonstop flights from the Airport to Orlando, Florida. Airport officials believe the addition of the AirTran flights provides sustainable growth in passenger service. The Airport's master plan, which establishes a schedule of financial and construction priorities based on projected demand, provides for \$56.5 million of capital improvements from 1995 to 2015. The Airport has completed more than \$12 million of terminal, runway and taxiway improvements under the master plan. The Airport recently completed a \$1 million renovation and expansion of the terminal area to enlarge waiting areas and provide improved support facilities for business travelers. The Airport achieved its 1999 goal of providing one new airline and one new destination; the Airport now offers the services of Atlantic Coast Airlines and provides additional service to Washington D.C. The Airport unveiled plans for an \$11 million Runway Expansion Project in June 2001. The Airport anticipates a five to ten percent growth each year over the next five years.

The *City's Office of Community and Economic Development* has participated with various local and federal governmental agencies in programs for the improvement and development of several areas in the City. An Economic Development Loan Program in existence since 1985 has made loans/grants of more than \$6.5 million to 97 businesses in the City, resulting in the creation of more than 946 new jobs and the retention of more than 804 jobs. The City has also participated in various development activities by undertaking land consolidation and clearance, street vacations, street improvements, utility relocations and tax incentive programs.

The City has provided residential improvement loans in an aggregate amount in excess of \$4.5 million to promote investment in home improvements and has provided homebuyer assistance loans or conditional grants totaling \$702,500 since 1993. The residential improvement loans have supported private sector investments and loans in excess of \$5 million, and the homebuyers assistance program has leveraged private sector investments of approximately \$7.4 million. The aggregate repayment from economic development and residential improvement loans is

approximately \$1 million annually. This provides a continuing source of funds for future development programs.

The City and Stark County Out-Of-Poverty Partnership (SCOPP) were recognized on October 6, 1996 by the Secretary of Housing and Urban Development as a new partner in HUD's National Partners in Home Ownership Program, making the City and SCOPP partnership one of two national partners in the State. The City also received an award from the Department of Housing and Urban Development for exceptional use of Community Development Block Grant and HOME Funds to assist first-time low and moderate-income homebuyers. The City has enhanced its housing stock through various other programs, including: Planning Commission approval of two private subdivisions with a total of 165 new residential homes sites; the ABCD, Inc. Low-Income Housing Tax Credit Project for 40 single-family homes in 1998 and 35 single-family homes in 1999; the Vienna Woods Low-Income Housing Tax Credit Project which began construction in June 2000 for 85 new single-family four bedroom ranch style homes; and construction by Habitat for Humanity of 21 single-family homes in the past year.

Senior citizens housing continues to grow. The City completed the addition of 67 units to the formerly 145-unit Mayfield Senior Apartments in 1997 for \$3.9 million. The Mayfield Senior Center is a 65,500 square foot neighborhood center located near the Mayfield Senior Apartments. Canton Community Clinic, a nonprofit health care facility staffed primarily by health professionals who volunteer their services, opened in October 1994. The Clinic provides community outpatient treatment, referral services, and free health care. Approximately forty medical doctors, dentists and nurses served at the Clinic during 2000. In 1999, the Canton Community Clinic increased their patient service by approximately 46% serving over 22,000 patients.

The City has granted tax abatements for the following projects to promote economic development and private capital investment:

- Powder Innovations, a new industrial facility employing 14 people, received abatement on real and personal property in the amount of 75% for ten years beginning in October 2000.
- Bliss Parking Garage, a four-story, 439-vehicle parking garage, in connection with Dollar Bank, which employs 120 people received a partial abatement of 95% for ten years that began in the 1988 tax collection year, a partial real property tax abatement of 90% for the following five years, and an 80% abatement for the next five years, for a total of twenty years.
- United Foundries, Inc. received real and personal property tax incentives at 60% for three years and 40% for the next three years for a \$3.6 million expansion of its facility and the creation of twelve jobs.
- S. Slesnick Co., in connection with its \$1.4 million construction of a recycling center and the creation of ten jobs, received a 50% real property tax abatement for five years.
- Danner Press Corporation, in connection with its construction of a warehouse and acquisition of equipment that resulted in the retention of 318 jobs and the creation of 51 jobs, received a real and personal property tax abatement of 75% for five years and 50% for the next five years, that began in 1993.
- In September, 1996 Alpha Enterprises Inc., was granted a ten-year tax abatement in connection with a \$2.6 million expansion projected to add 60 full-time and 10

part-time new jobs. Real property tax and personal property tax was abated 50% for the first five years and 25% for the remaining five years.

- Millennium, I, LLC was granted 75% abatement for ten years on real property tax. The total project costs are approximately \$6.8 million. The project is expected to result in the retention of 117 jobs. The 72,000 square foot office building combines new construction and renovations of an existing structure. The new facility will house the Canton Regional Chamber of Commerce, a law firm, a CPA firm, a bank and others. The building includes a new connecting skywalk to the Millennium Parking Facility. The new \$5.5 million parking facility is owned by the City of Canton.

Other significant tax abatements granted by the City include a real property tax abatement of 50% for ten years granted in 1994 for a portion of the Cornerstone Square development. The real and personal property tax abatements of 75% for five years and 50% for the next five years granted in 1997 in connection with the investment of Galt Alloys, Inc.. The \$26.5 million tax abatement for the Canton Industrial Park. A six-year partial personal property tax abatement granted in 1990 for The Timken Company in connection with the modernization of its Harrison Steel Plant. Timken Company has invested \$84 million since 1990. A ten-year, 50% abatement for personal and real property in 1989 to Park Hatchery, Inc. for the construction of a hatchery and acquisition of equipment at a cost in excess of \$1.7 million, resulting in the creation of 17 jobs at the hatchery and 175 jobs at the related processing plant.

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

MAJOR INITIATIVES

The City has finalized the annexation of three tracts of land totaling 400.75 acres in 2000 and three tracts totaling 29.5 acres in 1999. Requests for additional annexations have been submitted for two tracts comprising 458 acres.

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

A Community Reinvestment Area (CRA2) was established in September 1999 for the District which provides 100 percent abatement on the increased value of all qualifying, restoration and construction for the first five years and a 20 percent reduction per year over the remaining five-year period. The construction must be over \$50,000 for commercial projects and \$5,000 for residential projects to qualify.

The City established a Façade Grant Program of \$700,000 through the Canton Preservation Society (CPS) to award façade improvement grants, not to exceed \$50,000 per grant, to businesses in the District. The grant monies must be used to improve the building's exterior. There are fourteen applications in various stages of the process.

The Canton Preservation Society, Canton Tomorrow and the Canton Chamber of Commerce selected Royal Estate Management to design, own, build and operate a new office building know as The Millennium Building, located in the 200 block of Market Avenue North. The three-story, 72,000 square foot office building is estimated to cost \$8.8 million. Construction on the exterior was completed as well as the majority of the interior by December of 2000. The Canton Chamber of Commerce moved into The Millennium Building on December 15, 2000.

The City began construction in August 1998 on the Market Avenue Streetscape and Ice Rink Project from Second Street South to Sixth Street North. The project was completed in early 2000. The project includes all new infrastructure and complete streetscape. The streetscape combined brick paving, decorative lighting, planting, fountains, statues and flags. This project included the Central Plaza and sidewalk areas. The project cost was approximately \$8.3 million. A new ice rink was constructed at a cost of \$750,000 to replace the facility located on Market Avenue. Funding for the project included an Ohio State Infrastructure Bank Loan in the amount of \$1.2 Million, an Ohio Public Works Commission grant of \$951,480, \$550,000 City CDBG funds and \$4.6 million of general obligation debt issued by the City of Canton.

The City acquired four separate downtown parcels of land presently utilized as surface parking lots. Three of the parcels will continue as surface parking lots pending future development. The fourth parcel was utilized to construct The Millennium Parking Deck structure providing 404 parking spaces. The \$5.2 million parking deck began operations in July 2000. The project was funded by a \$750,000 State of Ohio Grant, a \$2 million, a \$400,000 Urban Redevelopment Loan and grant, \$970,800 of City CDBG funds, and \$1,171,923 of other City funds provided by the issuance of general obligation debt.

The City Engineering Department oversees all stages of street and sewer improvement projects. During 2000, the City received \$417,300 grants from the Ohio Public Works Commission for the 4th St. N.E. Improvement, and \$2,160,914 for the 12th/13th St. N.W. Connector, a joint project with Stark County. Engineering is being finalized for the Harvard Ave. N.W. Street Improvement has received \$609,530 in OPWC funds. ODOT has granted Transportation Enhancement Funds in the amount of \$250,000 for the Mahoning Rd. N.E. Trail Enhancement Project will be completed in the spring of 2001. The City was awarded \$505,326 of County Municipal Road Funds totaling for various street improvement projects.

The Engineering Department, in conjunction with Plain Township, administered an Ohio Public Works Commission grant in the amount of \$479,120 for the 26th St., Rohn Ave. and Midway Ave. N.E. Storm Sewer Project. Engineering is being finalized for the Harmont Ave. N.E. Lift Station, which has received a construction loan from the OPWC in the amount of \$107,900. ODOT's Whipple Ave. S.W. Trunk Storm Sewer project is being completed from U.S. 30 to 7th St. S.W. at a cost of \$2,055,000. The City's portion of the costs for this improvement is \$462,700. In addition, the City is in the final phase of the J&L Steel sewer Line Project. The \$1,654,523 project was funded with \$995,000 from the EDA, \$400,000 from ODOD, and the balance from OWDA loans.

The City operates various enterprise funds that provide water, sewer, and refuse service for the citizens of Canton.

During 2000, the City Water Department added 30,782 feet of water main extensions including Steiner Heights, Vienna Woods, Stonehedge Allotment, Fohl Village Mobile Home Park and Thoman Hill Subdivision. In addition, 408 new services were installed, 53 services repaired, 252 services replaced and 61 fire hydrants installed. The water department anticipates the completion of the Orchardale Water Main Extension Project and to begin the 55th Street, Perry Township and Norwood Hills improvements in 2001.

The City Sewer Department in 2000 completed the \$14 million Water Pollution Control Facility Expansion and Rehabilitation Project. The City utilized OWDA Loans provide the funding for this project.

The City Refuse Department issued \$535,000 of Packer Acquisition Notes to acquire three new packers. The City refuse department continuously replaces vehicles on a timely and cost effective basis.

FINANCIAL INFORMATION

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

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

The City's fully automated financial system also maintains budgetary control through its requisition/purchase order/encumbrance feature. Department requisitions, which if processed, would result in an overrun of budget are placed into suspense and can only be authorized when additional appropriations are made available through Council ordinance or departmental transfer. The security of the financial system prohibits commitments in excess of appropriations. Requisitions not completed are removed at the close of each month. Requisitions meeting the required criteria are processed by the City Auditor resulting in the required purchase order. The purchase order provides for the reserved encumbrance against the current budget.

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

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

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

GENERAL GOVERNMENTAL REVENUES AND EXPENDITURES

The following summary compares revenues for general governmental functions which include the general, special revenue, debt service and capital projects funds, and includes a discussion of material differences from 1999 to 2000:

Revenues	1999	2000	Change	Percent	
	Amount	Amount		Change	
Property and Other Taxes	\$2,254,280	\$2,401,232	\$146,952	6.52	%
Municipal Income Tax	36,724,553	36,636,782	(87,771)	(0.24)	
Charges for Services	7,209,402	7,424,259	214,857	2.98	
Licenses, Permits and Fees	869,806	1,119,591	249,785	28.72	
Fines and Forfeitures	674,756	583,792	(90,964)	(13.48)	
Intergovernmental	21,224,994	21,083,678	(141,316)	(0.67)	
Interest	3,210,336	2,209,972	(1,000,364)	(31.16)	
Contributions and Donations	57,133	168,162	111,029	194.33	
Rentals	147,685	157,555	9,870	6.68	
Other	246,703	768,959	522,256	211.69	
Total Revenues	<u>\$72,619,648</u>	<u>\$72,553,982</u>	<u>\$(65,666)</u>	(0.09)	%

Taxes are the largest revenue source in the governmental funds. Taxes include property and City income tax. Property tax revenues include voter-approved levies for the general fund and the police and fire pension special revenue fund. Property taxes increased as a result of the County Auditor 1999 reevaluation. Income tax receipts decreased \$87,771 or .24 percent due to an overstated 1999 corporate estimates refunded in 2000.

Charges for services increased \$214,857 or 2.98 percent due to increased fuel costs in the 4th quarter of 2000 in the Division of Motor Vehicles.

License, permits and fees increased \$249,785 or 28.72 percent due to increased fees as well as, a greater number of housing start-ups in 2000.

Fines and forfeitures decreased \$90,964 or 13.48 percent due to the timing of pending court cases and decisions.

Intergovernmental decreased \$141,316 or .67 percent due to decreased grant awards in special revenue funds.

Interest decreased \$1,000,364 or 31.16 percent due to recording community development principal loan payments as other. In addition, an increased need for higher targeted or compensating bank balances to account for the banking and lockbox services provided.

Contributions and donations increased \$111,029 or 194.33 percent due to significant contributions and continued support from local organizations.

Other increased \$522,256 or 211.69 percent due to recording community development principal loan payments in other as opposed to interest.

The following summary compares expenditures for general governmental functions which include the general, special revenue, debt service and capital projects funds, and includes a discussion of material differences from 1999 to 2000:

Expenditures	1999 Amount	2000 Amount	Change	Percent Change
Current:				
General Government	\$15,400,997	\$15,094,284	\$(306,713)	(1.99) %
Security of Person and Property	30,466,841	31,022,880	556,039	1.83
Public Health	3,771,963	3,865,933	93,970	2.49
Transportation	3,846,145	3,903,035	56,890	1.48
Community Environment	5,852,892	5,723,281	(129,611)	(2.21)
Leisure Time Activities	2,527,589	2,155,148	(372,441)	(14.74)
Capital Outlay	19,415,297	8,608,103	(10,807,194)	(55.66)
Debt Service	7,576,904	8,156,624	579,720	7.65
Total Expenditures	\$88,858,628	\$78,529,288	\$(10,329,340)	(11.62) %

General government decreased \$306,713 or 1.99 percent due to the City's efforts to reduce the number of administrative employees and cut salary costs despite negotiated wage increases.

Security of persons and property increased \$556,039 or 1.83 percent due to a negotiated wage increases.

Public health increased \$93,970 or 2.49 percent due to a one-time significant retirement payment and other wage increases.

Transportation increased \$56,890 or 1.48 percent due to winter and weather conditions and wage increases.

Community environment decreased \$129,611 or 2.21 percent due to the completion of significant projects in 1999.

Leisure time decreased \$372,441 or 14.74 percent due to the completion of the Civic Center Improvement Project completed in 1999.

Capital outlay decreased \$10,807,194 or 55.66 percent due to the completion of several significant projects in 1999.

Debt service increased \$579,720 or 7.65 percent due to the City's obligation to retire debts associated with the 1998 and 1999 capital outlay projects.

General Fund Balance The general fund's unreserved and undesignated fund balance of \$11,304,218 at December 31, 2000 represents approximately 23.31 percent of the 2000 general fund expenditures. This conservative approach to the management of the City's resources allows the City to meet increasing demands for general fund expenditures.

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

The water fund had a net income of \$266,168 during 2000 and retained earnings of \$16,155,009 at December 31, 2000. The sewer fund had a net income of \$2,102,472 during 2000 and retained earnings of \$13,682,941 at December 31, 2000. The refuse fund had a net loss of \$376,770 during 2000 and retained earnings of \$2,562,054 at December 31, 2000.

Financial Highlights – Internal Service Funds The workers' compensation retrospective internal service fund had retained earnings of \$6,797,487 at December 31, 2000. The health insurance internal service fund had retained earnings of \$341,586 at December 31, 2000.

Financial Highlights – Fiduciary Funds The Hartford Houtz is the City's only nonexpendable trust fund and the agency funds included in the City's financial statements are Building Escrow, Auditor Transfer, Payroll Withholding, Municipal Court and Other smaller agency funds. The nonexpendable trust fund and agency funds have assets totaling \$146,199 and \$536,939 respectively, at December 31, 2000.

DEBT ADMINISTRATION

The gross indebtedness of the City at the end of 1999 was 73,534,480. At the end of 2000, the gross indebtedness of the City was \$67,147,348. In 2000, the City issued \$865,000 Various Purpose Notes, \$535,000 Packer Acquisition Notes, \$2,025,000 Various Purpose Note issued & retired and obtained a \$1,857,235 Millennium Parking Deck Loan. Also during 2000, the City received OWDA proceeds of \$219,061, \$1,299,964 and \$530,123 to fund the discharge line project, Water Pollution Control Center Rehabilitation and Steiner Heights water line extension projects, respectively.

At December 31, 2000, the City had \$397,247 and \$17,776,866 in outstanding OPWC and OWDA loans, respectively. The City also had \$22,090,000 bonds outstanding in the enterprise

funds and \$20,785,000 in general long-term obligations account group for bonds payable. The City had a legal claim and judgment outstanding of \$506,200. The City had \$6,098,235 in long-term HUD, SIB and Urban Redevelopment Loans outstanding at December 31, 2000.

The City has maintained its "A+" rating although they call it A-2, it is the same as the former "A" from Moody's Investors Service, Inc. on general obligation bond issues. The general obligation indebtedness of the City is subject to two statutory debt limitations, referred to as the "direct debt limitation" (Section 133.05 ORC). The total principal amount of voted and unvoted nonexempt net indebtedness of the City may not exceed 10.5 percent of its assessed value of real and personal property, and in addition, the net principal amount of unvoted nonexempt debt may not exceed 5.5 percent of the same total assessed value. The City's overall legal debt margin was \$70,089,441 and an unvoted debt margin of \$26,826,155 at December 31, 2000.

RISK MANAGEMENT

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

The City contracts with Wichert Insurance Services Agency, Inc. for commercial property coverage, which has a \$302,478,060 limit and a \$10,000 deductible. The City also contracts with Wichert Insurance Services Agency, Inc. for boiler and machinery coverage, which has a \$1,000,000 limit and a \$2,500 deductible. The City contract with Ohio Municipal League for automobile combined coverage, which has a \$5,000,000 limit and a \$100,000 deductible. The City also contracts with the Ohio Municipal League for general liability, including police professional and public official liability combined coverage provision. This coverage has a \$5,000,000 limit and a \$100,000 deductible for bodily injury and property damage, fire damage, employee benefit liability, and personal and advertising.

The City has elected to provide employees' major medical, hospitalization, and prescription, dental and vision coverage through a self-insured program. The City maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. The City purchases stop-loss coverage of \$150,000 in aggregate per employee. The third party administrators, Aultcare and Klais & Company, review all claims, which are then paid by the City. The advantage of the self-insurance arrangement include the City holding the reserves and earning interest on them as well as saving on administrative costs. Control of the plans rests with the City.

INDEPENDENT AUDIT

The financial records, books of accounts and transactions of the City of Canton, Ohio, for the year ended December 31, 2000, have been audited by the Auditor of State Jim Petro's Office. The Auditor's opinion has been included in this report.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Canton for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1999. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

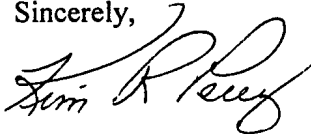
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized financial report, whose contents conform to program standards, as well as satisfy both the generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS

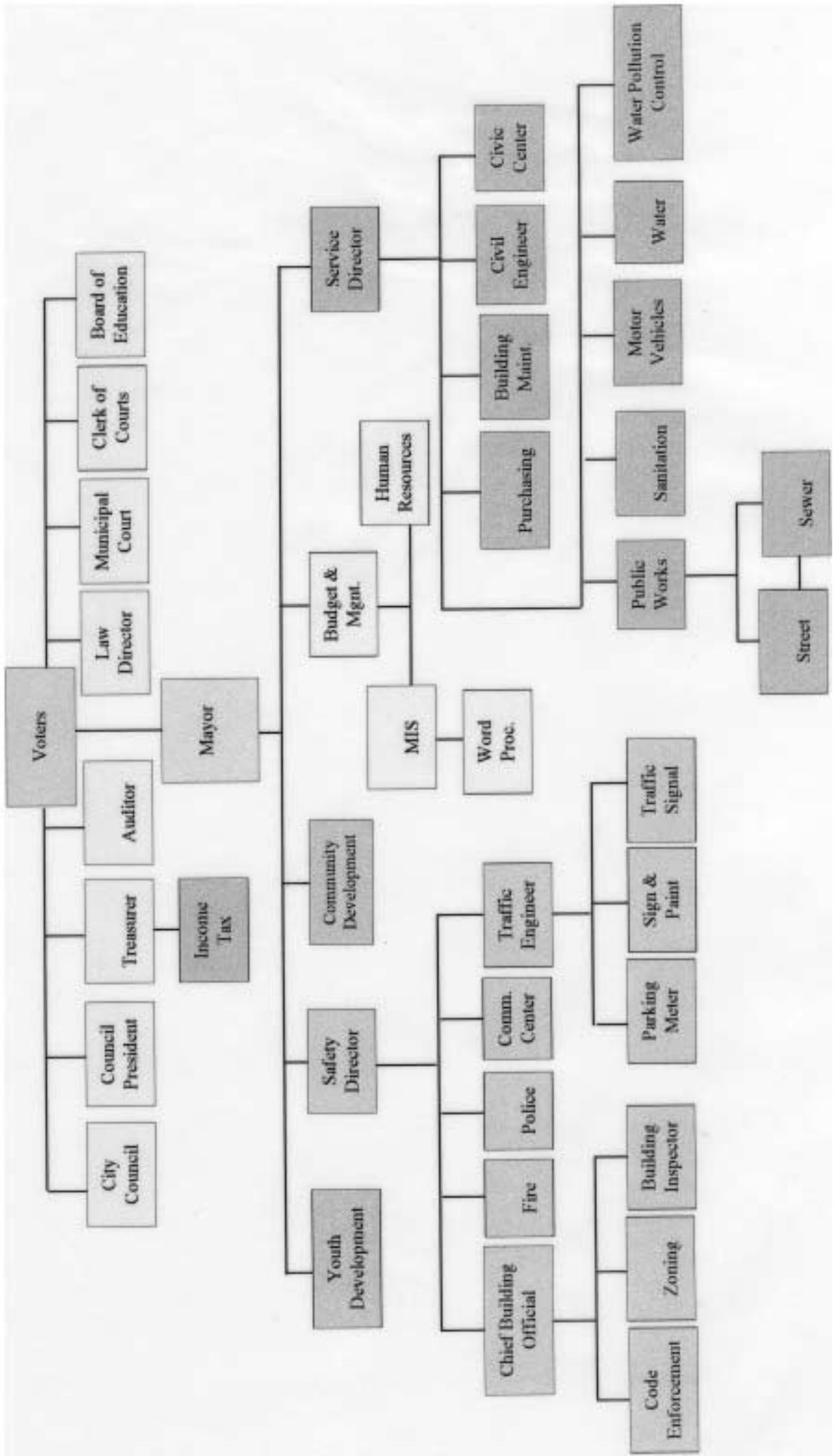
Special recognition for the preparation of this report is made to the Mayor's Administration and Department Heads, Treasurer's Office, my own Auditor's Office staff and City Council for their continuing support and commitment to responsible fiscal reporting. Special acknowledgement is given to the Law Firm of Squire Sanders & Dempsey and American Express Tax & Business Services for their continued guidance in the preparation of this report.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim R. Perez", written in a cursive style.

Kim R. Perez
City Auditor

CITY OF CANTON ORGANIZATIONAL CHART



CITY OF CANTON

CITY OFFICIALS

Mayor

Richard D. Watkins

Council Members

Raymond Denczak, President
Mary M. Babcock
Joseph Carbenia
Donald Casar
Rosemary Diamond
David Dougherty
Charles Ede

Richard D. Hart
Joseph L. Hunter
Richard Mallonn II
Aaron Mayo
John Mroczkowski
William Smuckler

City Auditor
Kim R. Perez

City Treasurer
Robert C. Schirack

Law Director
Joseph Martuccio

Director of Income Tax
Chauntelle Skirtich (Acting)

Director of Public Safety
Paul Bair

Director of Public Service
Michael Miller

Director of Management and Budget
Richard Gatien

Fire Chief
Joseph Concatto

Police Chief
Thomas Wyatt

City Engineer
G. Michael Coutts

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Canton,
Ohio

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

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



Anne Spray Kinney
President

Jeffrey L. Esser
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

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

To the City Council:

We have audited the accompanying general purpose financial statements of the City of Canton, Stark County, Ohio, (the City) as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Canton, Stark County, Ohio, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.

As more fully discussed in Note 3 in the general purpose financial statements, certain errors and omissions resulting in the overstatement of previously reported fixed assets occurred and the Enterprise Fund Retained Earnings and General Fixed Assets Account Group balances were restated as of January 1, 2000 accordingly. In addition, certain errors resulting in the overstatement of previously reported due from other funds occurred and the Internal Service Fund Retained Earnings was restated as of January 1, 2000 accordingly.

In addition, as more fully discussed in Note 3 in the general purpose financial statements, the Special Revenue Benefits and Insurance Fund was reclassified from the General Fund to a Special Revenue Fund. As a result, fund equity balances for the General Fund and Special Revenue Funds were restated as of January 1, 2000 to account for the reclassification.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2001, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

Jim Petro
Auditor of State

June 18, 2001

General Purpose Financial Statements

City of Canton, Ohio
Combined Balance Sheet
All Fund Types and Account Groups
December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and Other Debits				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,307,645	\$3,874,729	\$18,521	\$6,414,724
Cash and Cash Equivalents with Fiscal Agents	0	0	3,019	0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Investments in Segregated Accounts	0	0	0	0
Receivables:				
Taxes	5,475,835	592,120	0	987,826
Accounts	630,628	134,287	29,161	75,501
Interfund	15,000	0	0	0
Loans	0	5,072,222	0	0
Intergovernmental	563,353	244,417	0	0
Due from Other Funds	0	0	0	0
Materials and Supplies Inventory	271,653	227,843	0	0
Deferred Charges	0	0	0	0
Fixed Assets (Net where applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
Total Assets and Other Debits	\$17,264,114	\$10,145,618	\$50,701	\$7,478,051

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$13,145,980	\$9,235,451	\$458,565	\$0	\$0	\$43,455,615
0	0	0	0	0	3,019
0	0	168,702	0	0	168,702
0	0	55,871	0	0	55,871
0	0	0	0	0	7,055,781
6,702,552	5,477	0	0	0	7,577,606
0	0	0	0	0	15,000
0	0	0	0	0	5,072,222
0	883,219	0	0	0	1,690,989
0	65,601	0	0	0	65,601
736,497	0	0	0	0	1,235,993
127,971	0	0	0	0	127,971
87,011,289	0	0	65,411,812	0	152,423,101
0	0	0	0	21,540	21,540
0	0	0	0	38,022,973	38,022,973
<u>\$107,724,289</u>	<u>\$10,189,748</u>	<u>\$683,138</u>	<u>\$65,411,812</u>	<u>\$38,044,513</u>	<u>\$256,991,984</u>

(continued)

City of Canton, Ohio
Combined Balance Sheet
All Fund Types and Account Groups (continued)
December 31, 2000

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Liabilities, Fund Equity and Other Credits				
Liabilities				
Accounts Payable	\$171,159	\$224,093	\$0	\$91,551
Contracts Payable	79,360	750,888	0	167,947
Accrued Wages and Benefits	1,271,647	138,274	0	27,305
Compensated Absences Payable	750,557	43,511	0	6,770
Intergovernmental Payable	98,105	75,414	0	2,594
Interfund Payable	0	15,000	0	0
Due to Other Funds	0	65,601	0	0
Retainage Payable	0	0	0	67,123
Deferred Revenue	2,896,684	752,153	29,161	0
Undistributed Assets	0	0	0	0
Deposits Held and Due to Others	0	0	0	0
Accrued Interest Payable	0	0	0	26,305
Notes Payable	0	0	0	865,000
Claims Payable	0	0	0	0
HUD Loan Payable	0	0	0	0
OPWC Loans Payable	0	0	0	0
OWDA Loans Payable	0	0	0	0
SIB Loans Payable	0	0	0	0
Legal Claims Payable	0	0	0	0
2000 Millenium Parking Deck Loan	0	0	0	0
General Obligation Bonds Payable (Including, where applicable, Unamortized Premium)	0	0	0	0
<i>Total Liabilities</i>	<u>5,267,512</u>	<u>2,064,934</u>	<u>29,161</u>	<u>1,254,595</u>
Fund Equity and Other Credits				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	420,731	4,857,581	0	2,173,672
Reserved for Inventory	271,653	227,843	0	0
Reserved for Loans Receivable	0	5,072,222	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Undesignated	11,304,218	(2,076,962)	21,540	4,049,784
<i>Total Fund Equity and Other Credits</i>	<u>11,996,602</u>	<u>8,080,684</u>	<u>21,540</u>	<u>6,223,456</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$17,264,114</u>	<u>\$10,145,618</u>	<u>\$50,701</u>	<u>\$7,478,051</u>

The accompanying notes are an integral part of these financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	
\$90,699	\$0	\$0	\$0	\$0	\$577,502
593,161	0	0	0	0	1,591,356
307,817	1,548	0	0	0	1,746,591
1,185,914	383	0	0	8,883,425	10,870,560
198,298	1,042	0	0	1,771,653	2,147,106
0	0	0	0	0	15,000
0	0	0	0	0	65,601
58,673	0	0	0	0	125,796
0	0	0	0	0	3,677,998
0	0	534,857	0	0	534,857
0	0	2,082	0	0	2,082
394,324	0	0	0	0	420,629
0	0	0	0	0	865,000
0	3,047,702	0	0	0	3,047,702
535,000	0	0	0	2,990,000	3,525,000
397,247	0	0	0	0	397,247
17,776,866	0	0	0	0	17,776,866
0	0	0	0	1,251,000	1,251,000
0	0	0	0	506,200	506,200
0	0	0	0	1,857,235	1,857,235
22,115,718	0	0	0	20,785,000	42,900,718
43,653,717	3,050,675	536,939	0	38,044,513	93,902,046
0	0	0	65,411,812	0	65,411,812
31,670,568	0	0	0	0	31,670,568
32,400,004	7,139,073	0	0	0	39,539,077
0	0	0	0	0	7,451,984
0	0	0	0	0	499,496
0	0	0	0	0	5,072,222
0	0	102,384	0	0	102,384
0	0	43,815	0	0	13,342,395
64,070,572	7,139,073	146,199	65,411,812	0	163,089,938
<u>\$107,724,289</u>	<u>\$10,189,748</u>	<u>\$683,138</u>	<u>\$65,411,812</u>	<u>\$38,044,513</u>	<u>\$256,991,984</u>

City of Canton, Ohio
*Combined Statements of Revenues, Expenditures
and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2000*

	Governmental	
	General	Special Revenue
Revenues		
Property and Other Taxes	\$1,947,981	\$453,251
Municipal Income Tax	27,837,225	1,392
Charges for Services	6,835,097	472,458
Licenses, Permits and Fees	949,405	170,186
Fines and Forfeitures	499,439	77,873
Intergovernmental	8,958,506	9,696,231
Interest	1,786,582	276,915
Contributions and Donations	0	168,162
Rentals	15,060	33,170
Other	122,251	603,665
<i>Total Revenues</i>	<u>48,951,546</u>	<u>11,953,303</u>
Expenditures		
Current:		
General Government	14,291,322	802,962
Security of Persons and Property	28,262,453	2,760,427
Public Health	1,633,014	2,232,919
Transportation	2,148,020	1,755,015
Community Environment	0	5,723,281
Leisure Time Activities	2,152,910	2,238
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	335,000
Interest and Fiscal Charges	0	279,174
<i>Total Expenditures</i>	<u>48,487,719</u>	<u>13,891,016</u>
Excess of Revenues Over (Under) Expenditures	<u>463,827</u>	<u>(1,937,713)</u>
Other Financing Sources (Uses)		
Sale of Fixed Assets	3	850
Proceeds of Loan - SIB	0	0
Operating Transfers In	0	365,784
Operating Transfers Out	(365,783)	(519,823)
<i>Total Other Financing Sources (Uses)</i>	<u>(365,780)</u>	<u>(153,189)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>98,047</u>	<u>(2,090,902)</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	11,905,514	10,083,411
Increase (Decrease) in Reserve for Inventory	(6,959)	88,175
<i>Fund Balances End of Year</i>	<u>\$11,996,602</u>	<u>\$8,080,684</u>

The accompanying notes are an integral part of these financial statements

Fund Types

Debt Service	Capital Projects	Total (Memorandum Only)
\$0	\$0	\$2,401,232
0	8,798,165	36,636,782
0	116,704	7,424,259
0	0	1,119,591
0	6,480	583,792
0	2,428,941	21,083,678
0	146,475	2,209,972
0	0	168,162
0	109,325	157,555
0	43,043	768,959
<u>0</u>	<u>11,649,133</u>	<u>72,553,982</u>
0	0	15,094,284
0	0	31,022,880
0	0	3,865,933
0	0	3,903,035
0	0	5,723,281
0	0	2,155,148
0	8,608,103	8,608,103
6,235,000	0	6,570,000
<u>1,281,145</u>	<u>26,305</u>	<u>1,586,624</u>
<u>7,516,145</u>	<u>8,634,408</u>	<u>78,529,288</u>
(7,516,145)	3,014,725	(5,975,306)
0	93,080	93,933
0	1,857,235	1,857,235
7,519,163	2,336,333	10,221,280
(236,192)	(9,099,482)	(10,221,280)
<u>7,282,971</u>	<u>(4,812,834)</u>	<u>1,951,168</u>
(233,174)	(1,798,109)	(4,024,138)
254,714	8,021,565	30,265,204
0	0	81,216
<u>\$21,540</u>	<u>\$6,223,456</u>	<u>\$26,322,282</u>

City of Canton, Ohio
*Combined Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types
For the Year Ended December 31, 2000*

	General		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,947,968	\$1,947,981	\$13
Municipal Income Tax	27,207,202	27,281,050	73,848
Charges for Services	7,136,499	7,125,155	(11,344)
Licenses, Permits and Fees	900,807	936,458	35,651
Fines and Forfeitures	508,000	510,347	2,347
Intergovernmental	9,645,108	9,646,833	1,725
Interest	2,516,031	2,474,699	(41,332)
Contributions and Donations	0	0	0
Rentals	17,601	17,370	(231)
Other	137,834	138,472	638
<i>Total Revenues</i>	<u>50,017,050</u>	<u>50,078,365</u>	<u>61,315</u>
Expenditures			
Current:			
General Government	15,970,627	14,740,672	1,229,955
Security of Persons and Property	29,605,711	29,007,266	598,445
Public Health	1,842,815	1,726,713	116,102
Transportation	2,364,552	2,225,261	139,291
Community Environment	0	0	0
Leisure Time Activities	2,416,591	2,222,051	194,540
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>52,200,296</u>	<u>49,921,963</u>	<u>2,278,333</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,183,246)</u>	<u>156,402</u>	<u>2,339,648</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	2	3	1
Proceeds of Notes	0	0	0
Proceeds of Loan - SIB	0	0	0
Advances In	494,850	519,850	25,000
Advances Out	(30,000)	(19,850)	10,150
Operating Transfers In	0	0	0
Operating Transfers Out	(398,656)	(365,784)	32,872
<i>Total Other Financing Sources (Uses)</i>	<u>66,196</u>	<u>134,219</u>	<u>68,023</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(2,117,050)</u>	<u>290,621</u>	<u>2,407,671</u>
<i>Fund Balances Beginning of Year</i>	7,942,507	7,942,507	0
Unexpended Prior Year Encumbrances	246,577	246,577	0
<i>Fund Balances End of Year</i>	<u><u>\$6,072,034</u></u>	<u><u>\$8,479,705</u></u>	<u><u>\$2,407,671</u></u>

Special Revenue			Debt Service		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$459,320	\$453,251	(\$6,069)	\$0	\$0	\$0
0	0	0	0	0	0
467,980	477,595	9,615	0	0	0
168,770	170,186	1,416	0	0	0
80,666	81,281	615	0	0	0
20,698,244	9,800,054	(10,898,190)	0	0	0
101,087	279,832	178,745	0	0	0
167,010	168,162	1,152	0	0	0
32,940	33,170	230	0	0	0
122,640	1,103,669	981,029	0	0	0
<u>22,298,657</u>	<u>12,567,200</u>	<u>(9,731,457)</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,156,090	882,113	273,977	0	0	0
2,889,668	2,642,375	247,293	0	0	0
2,609,310	2,220,557	388,753	0	0	0
1,920,625	1,618,273	302,352	0	0	0
12,456,353	7,738,882	4,717,471	0	0	0
9,501	1,597	7,904	0	0	0
0	0	0	0	0	0
335,000	335,000	0	8,260,000	8,260,000	0
279,174	279,174	0	1,284,330	1,284,163	167
<u>21,655,721</u>	<u>15,717,971</u>	<u>5,937,750</u>	<u>9,544,330</u>	<u>9,544,163</u>	<u>167</u>
<u>642,936</u>	<u>(3,150,771)</u>	<u>(3,793,707)</u>	<u>(9,544,330)</u>	<u>(9,544,163)</u>	<u>167</u>
0	850	850	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	19,850	19,850	0	0	0
(19,850)	(19,850)	0	0	0	0
271,549	365,784	94,235	9,544,163	9,544,163	0
(524,105)	(519,823)	4,282	(236,192)	(236,192)	0
<u>(272,406)</u>	<u>(153,189)</u>	<u>119,217</u>	<u>9,307,971</u>	<u>9,307,971</u>	<u>0</u>
370,530	(3,303,960)	(3,674,490)	(236,359)	(236,192)	167
(1,646,569)	(1,646,569)	0	254,715	254,715	0
3,161,187	3,161,187	0	0	0	0
<u>\$1,885,148</u>	<u>(\$1,789,342)</u>	<u>(\$3,674,490)</u>	<u>\$18,356</u>	<u>\$18,523</u>	<u>\$167</u>

(continued)

City of Canton, Ohio
*Combined Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types (continued)
For the Year Ended December 31, 2000*

	Capital Projects		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	8,621,925	8,785,573	163,648
Charges for Services	41,181	41,203	22
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	2,672,104	2,428,941	(243,163)
Interest	142,140	150,356	8,216
Contributions and Donations	0	0	0
Rentals	96,475	115,805	19,330
Other	39,750	43,433	3,683
<i>Total Revenues</i>	<u>11,613,575</u>	<u>11,565,311</u>	<u>(48,264)</u>
Expenditures			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	9,227,080	7,439,686	1,787,394
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>9,227,080</u>	<u>7,439,686</u>	<u>1,787,394</u>
Excess of Revenues Over (Under) Expenditures	<u>2,386,495</u>	<u>4,125,625</u>	<u>1,739,130</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	83,813	93,080	9,267
Proceeds of Notes	2,881,900	2,890,000	8,100
Proceeds of Loan - SIB	1,857,235	1,857,235	0
Advances In	0	0	0
Advances Out	0	0	0
Operating Transfers In	1,945,694	2,336,333	390,639
Operating Transfers Out	(11,519,845)	(11,124,481)	395,364
<i>Total Other Financing Sources (Uses)</i>	<u>(4,751,203)</u>	<u>(3,947,833)</u>	<u>803,370</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(2,364,708)	177,792	2,542,500
<i>Fund Balances Beginning of Year</i>	3,179,595	3,179,595	0
Unexpended Prior Year Encumbrances	611,927	611,927	0
<i>Fund Balances End of Year</i>	<u>\$1,426,814</u>	<u>\$3,969,314</u>	<u>\$2,542,500</u>

The accompanying notes are an integral part of these financial statements

Totals (Memorandum Only)

Revised Budget	Actual	Variance Favorable (Unfavorable)
\$2,407,288	\$2,401,232	(\$6,056)
35,829,127	36,066,623	237,496
7,645,660	7,643,953	(1,707)
1,069,577	1,106,644	37,067
588,666	591,628	2,962
33,015,456	21,875,828	(11,139,628)
2,759,258	2,904,887	145,629
167,010	168,162	1,152
147,016	166,345	19,329
300,224	1,285,574	985,350
<u>83,929,282</u>	<u>74,210,876</u>	<u>(9,718,406)</u>
17,126,717	15,622,785	1,503,932
32,495,379	31,649,641	845,738
4,452,125	3,947,270	504,855
4,285,177	3,843,534	441,643
12,456,353	7,738,882	4,717,471
2,426,092	2,223,648	202,444
9,227,080	7,439,686	1,787,394
8,595,000	8,595,000	0
1,563,504	1,563,337	167
<u>92,627,427</u>	<u>82,623,783</u>	<u>10,003,644</u>
<u>(8,698,145)</u>	<u>(8,412,907)</u>	<u>285,238</u>
83,815	93,933	10,118
2,881,900	2,890,000	8,100
1,857,235	1,857,235	0
494,850	539,700	44,850
(49,850)	(39,700)	10,150
11,761,406	12,246,280	484,874
<u>(12,678,798)</u>	<u>(12,246,280)</u>	<u>432,518</u>
<u>4,350,558</u>	<u>5,341,168</u>	<u>990,610</u>
(4,347,587)	(3,071,739)	1,275,848
9,730,248	9,730,248	0
4,019,691	4,019,691	0
<u>\$9,402,352</u>	<u>\$10,678,200</u>	<u>\$1,275,848</u>

City of Canton, Ohio
*Combined Statements of Revenue, Expenses
and Changes in Fund Equity
All Proprietary Fund Types and Nonexpendable Trust Fund
For the Year Ended December 31, 2000*

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>	<u>Nonexpendable Trust</u>	
Operating Revenue				
Charges for Services	\$22,416,358	\$6,078,395	\$0	\$28,494,753
Other	612,109	974,644	0	1,586,753
<i>Total Operating Revenues</i>	<u>23,028,467</u>	<u>7,053,039</u>	<u>0</u>	<u>30,081,506</u>
Operating Expenses				
Salaries and Wages	7,835,339	42,704	0	7,878,043
Fringe Benefits	2,236,106	10,920	0	2,247,026
Materials and Supplies	913,310	1,278	0	914,588
Contractual Services	3,790,777	313,507	0	4,104,284
Claims	0	6,643,623	0	6,643,623
Other	545,977	2,142	6,037	554,156
Depreciation	3,572,718	0	0	3,572,718
<i>Total Operating Expenses</i>	<u>18,894,227</u>	<u>7,014,174</u>	<u>6,037</u>	<u>25,914,438</u>
Operating Income (Loss)	<u>4,134,240</u>	<u>38,865</u>	<u>(6,037)</u>	<u>4,167,068</u>
Non-Operating Revenues and Expenses				
Interest	50,659	50,379	1,639	102,677
Operating Grants	47,389	0	0	47,389
Rentals	23,947	0	0	23,947
Loss on Disposal of Fixed Assets	(8,559)	0	0	(8,559)
Interest and Fiscal Charges	(2,255,806)	0	0	(2,255,806)
<i>Total Non-operating Revenue and Expenses</i>	<u>(2,142,370)</u>	<u>50,379</u>	<u>1,639</u>	<u>(2,090,352)</u>
Income (Loss) Before Operating Transfers	1,991,870	89,244	(4,398)	2,076,716
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	(129,498)	0	0	(129,498)
Net Income (Loss)	1,991,870	89,244	(4,398)	2,076,716
Retained Earnings/Fund Balances Beginning of Year- Restated (See Note 3)	<u>30,408,134</u>	<u>7,049,829</u>	<u>150,597</u>	<u>37,608,560</u>
Retained Earnings/Fund Balances End of Year	<u>32,400,004</u>	<u>7,139,073</u>	<u>146,199</u>	<u>39,685,276</u>
<i>Contributed Capital Beginning of Year</i>	30,068,871	0	0	30,068,871
Contributions:				
Other Governments	795,288	0	0	795,288
Capital Grants	806,409	0	0	806,409
<i>Contributed Capital End of Year</i>	<u>31,670,568</u>	<u>0</u>	<u>0</u>	<u>31,670,568</u>
Total Fund Equity End of Year	<u>\$64,070,572</u>	<u>\$7,139,073</u>	<u>\$146,199</u>	<u>\$71,355,844</u>

The accompanying notes are an integral part of these financial statements

City of Canton, Ohio
*Combined Statement of Revenues, Expenses
and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types
For the Year Ended December 31, 2000*

	Enterprise		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$25,134,972	\$25,551,873	\$416,901
Capital Grants	806,409	806,409	0
Interest	55,582	56,691	1,109
Operating Grants	47,389	47,389	0
Other	1,053,567	1,409,443	355,876
Proceeds of Notes	535,000	535,000	0
Proceeds of OWDA Loans	2,913,002	2,049,148	(863,854)
<i>Total Revenues</i>	<u>30,545,921</u>	<u>30,455,953</u>	<u>(89,968)</u>
Expenses			
Salaries and Wages	7,666,014	7,466,124	199,890
Fringe Benefits	2,679,803	2,532,680	147,123
Material and Supplies	1,362,631	1,101,447	261,184
Contractual Services	6,077,439	5,677,038	400,401
Capital Outlay	6,396,471	4,113,393	2,283,078
Claims	0	0	0
Other	649,424	553,998	95,426
Debt Service:			0
Principal Retirement	3,579,628	3,533,465	46,163
Interest and Fiscal Charges	2,932,854	2,530,663	402,191
<i>Total Expenses</i>	<u>31,344,264</u>	<u>27,508,808</u>	<u>3,835,456</u>
Excess of Revenues Over (Under) Expenses	(798,343)	2,947,145	3,745,488
Advances Out	(1,129,781)	(500,000)	629,781
Operating Transfers In	571,362	129,498	(441,864)
Operating Transfers Out	(2,275,071)	(129,498)	2,145,573
Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances	(3,631,833)	2,447,145	6,078,978
<i>Fund Equity Beginning of Year</i>	5,155,420	5,155,420	0
Unexpended Prior Year Encumbrances	2,022,782	2,022,782	0
<i>Fund Equity End of Year</i>	<u>\$3,546,369</u>	<u>\$9,625,347</u>	<u>\$6,078,978</u>

(continued)

City of Canton, Ohio
*Combined Statement of Revenues, Expenses
and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
All Proprietary Fund Types (continued)
For the Year Ended December 31, 2000*

	Internal Service		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues			
Charges for Services	\$6,041,728	\$6,041,728	\$0
Capital Grants	0	0	0
Interest	45,203	51,916	6,713
Operating Grants	0	0	0
Other	96,906	96,906	0
Proceeds of Notes	0	0	0
Proceeds of OWDA Loans	0	0	0
<i>Total Revenues</i>	<u>6,183,837</u>	<u>6,190,550</u>	<u>6,713</u>
Expenses			
Salaries and Wages	44,277	42,790	1,487
Fringe Benefits	14,861	13,559	1,302
Material and Supplies	3,100	1,283	1,817
Contractual Services	529,959	452,372	77,587
Capital Outlay	3,752	3,048	704
Claims	14,734,907	6,596,389	8,138,518
Other	1,175	739	436
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>15,332,031</u>	<u>7,110,180</u>	<u>8,221,851</u>
Excess of Revenues Over (Under) Expenses	(9,148,194)	(919,630)	8,228,564
Advances Out	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances	(9,148,194)	(919,630)	8,228,564
<i>Fund Equity Beginning of Year</i>	10,011,406	10,011,406	0
Unexpended Prior Year Encumbrances	0	0	0
<i>Fund Equity End of Year</i>	<u>\$863,212</u>	<u>\$9,091,776</u>	<u>\$8,228,564</u>

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

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$31,176,700	\$31,593,601	\$416,901
806,409	806,409	0
100,785	108,607	7,822
47,389	47,389	0
1,150,473	1,506,349	355,876
535,000	535,000	0
2,913,002	2,049,148	(863,854)
<u>36,729,758</u>	<u>36,646,503</u>	<u>(83,255)</u>
7,710,291	7,508,914	201,377
2,694,664	2,546,239	148,425
1,365,731	1,102,730	263,001
6,607,398	6,129,410	477,988
6,400,223	4,116,441	2,283,782
14,734,907	6,596,389	8,138,518
650,599	554,737	95,862
3,579,628	3,533,465	46,163
2,932,854	2,530,663	402,191
<u>46,676,295</u>	<u>34,618,988</u>	<u>12,057,307</u>
(9,946,537)	2,027,515	11,974,052
(1,129,781)	(500,000)	629,781
571,362	129,498	(441,864)
<u>(2,275,071)</u>	<u>(129,498)</u>	<u>2,145,573</u>
(12,780,027)	1,527,515	14,307,542
15,166,826	15,166,826	0
2,022,782	2,022,782	0
<u>\$4,409,581</u>	<u>\$18,717,123</u>	<u>\$14,307,542</u>

City of Canton
Combined Statement of Cash Flows
All Proprietary Fund Types and Nonexpendable Trust Fund
For the Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers	\$25,473,599	\$0	\$0	\$25,473,599
Cash Received from Quasi-External Transactions With Other Funds	0	6,039,614	0	6,039,614
Other Cash Receipts	614,155	96,906	0	711,061
Cash Paid to Suppliers for Goods and Services	(4,968,255)	(319,630)	0	(5,287,885)
Cash Paid to Employees	(9,998,695)	(56,349)	0	(10,055,044)
Cash Payments for Claims	0	(6,596,389)	0	(6,596,389)
Other Cash Payments	(553,696)	(739)	(6,037)	(560,472)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>10,567,108</u>	<u>(836,587)</u>	<u>(6,037)</u>	<u>9,724,484</u>
Cash Flows from				
Noncapital Financing Activities				
Operating Grants	47,389	0	0	47,389
Advance Out	(500,000)	0	0	(500,000)
Operating Transfers In	129,498	0	0	129,498
Operating Transfers Out	(129,498)	0	0	(129,498)
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>(452,611)</u>	<u>0</u>	<u>0</u>	<u>(452,611)</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Fixed Assets	(4,349,927)	(52)	0	(4,349,979)
Receipts from Capital Grants	806,409	0	0	806,409
Receipts from Other Governments	795,288	0	0	795,288
Proceeds of Loans	2,049,148	0	0	2,049,148
Proceeds from Note	535,000	0	0	535,000
Principal Payments on Bonds	(1,600,000)	0	0	(1,600,000)
Interest Payments on Bonds	(1,219,909)	0	0	(1,219,909)
Principal Payments on OWDA Loans	(1,886,730)	0	0	(1,886,730)
Interest Payments on OWDA Loans	(1,029,950)	0	0	(1,029,950)
Principal Payments on OPWC Loans	(46,735)	0	0	(46,735)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(5,947,406)</u>	<u>(52)</u>	<u>0</u>	<u>(5,947,458)</u>
Cash Flows from Investing Activities				
Interest on Investments	56,691	50,431	1,639	108,761
Sale of Investments	0	0	9,514	9,514
<i>Net Cash Provided by Investing Activities</i>	<u>56,691</u>	<u>50,431</u>	<u>11,153</u>	<u>118,275</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,223,782	(786,208)	5,116	3,442,690
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>8,922,198</u>	<u>10,021,659</u>	<u>85,212</u>	<u>19,029,069</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$13,145,980</u>	<u>\$9,235,451</u>	<u>\$90,328</u>	<u>\$22,471,759</u>

(continued)

City of Canton
Combined Statement of Cash Flows
All Proprietary Fund Types and Nonexpendable Trust Fund (continued)
For the Year Ended December 31, 2000

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$4,134,240	\$38,865	(\$6,037)	\$4,167,068
Adjustments:				
Depreciation Expense	3,572,718	0	0	3,572,718
Nonoperating Revenues from Rentals	23,947	0	0	23,947
(Increase) Decrease in Assets:				
Accounts Receivable	3,018,379	139	0	3,018,518
Intergovernmental Receivable	47,389	(883,219)	0	(835,830)
Due from Other Funds	0	(36,712)	0	(36,712)
Materials and Supplies Inventory	108,228	0	0	108,228
Increase (Decrease) in Liabilities:				
Accounts Payable	(224,679)	(1,403)	0	(226,082)
Contracts Payable	357,229	0	0	357,229
Retainage Payable	(433,981)	0	0	(433,981)
Accrued Wages and Benefits	41,428	53	0	41,481
Compensated Absences Payable	265,188	383	0	265,571
Intergovernmental Payable	(107,571)	(546)	0	(108,117)
Accrued Interest Payable	3,147	0	0	3,147
Due to Other Funds	(238,554)	(1,381)	0	(239,935)
Claims Payable	0	47,234	0	47,234
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$10,567,108</u>	<u>(\$836,587)</u>	<u>(\$6,037)</u>	<u>\$9,724,484</u>

Noncash Capital Financing Activities

During 2000, an \$806,409 capital grant was used to purchase sewer fund fixed assets. Other Governments contributed \$795,288 used for water fund capitalized expenses in 2000.

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

Trust and Agency	\$627,267
Less: Agency Funds	(536,939)
Nonexpendable Trust Fund	<u>\$90,328</u>

The accompanying notes are an integral part of these financial statements

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 1 – Description of City and Reporting Entity

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

Reporting Entity

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

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

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

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

Note 2 – Summary of Significant Accounting Policies

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

A. Basis of Presentation – Fund Accounting

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

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

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

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

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

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

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

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

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

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

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

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

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

B. Measurement Focus and Basis of Accounting

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

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

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

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenue is recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the City is 60 days after year end.

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

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

measurable as of December 31, 2000, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue.

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

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

C. Budgetary Data

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

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

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

Estimated Resources The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the City Auditor determines, and the Budget Commission agrees, that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

City of Canton, Ohio
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For the Year Ended December 31, 2000

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

Encumbrances As part of formal budgetary control, purchases orders, contracts and other commitments for the expenditure of monies are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund, department and following level: (salaries, fringes, travel and other) within each account class.

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

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

New Accounting Pronouncements In December of 1998, Governmental Accounting Standards Board Statement No. 33 (GASBS 33), *Accounting and Financial Reporting for Nonexchange Transactions*, and in June of 1999 GASBS 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, were issued. GASBS 33 establishes accounting and financial reporting standards for nonexchange transactions including financial or capital resources and is effective for periods beginning after June 15, 2001 but must be adopted congruently with GASBS 34. GASBS 34 establishes financial reporting standards for state and local governments and is effective, in three phases based on a government's total annual revenues, beginning with periods beginning after June 15, 2001 and continuing through periods beginning after June 15, 2003. Management is currently evaluating the overall presentation required by GASBS 33 and 34 and believes the effect will be material. The City intends to early adopt GASBS 33 and 34 in the 2001 financial statements.

D. Cash and Cash Equivalents

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

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

City of Canton, Ohio
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For the Year Ended December 31, 2000

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

During 2000, investments were limited to certificates of deposit, a money market investment, repurchase agreements, New Jersey Bell Telephone Bonds and STAROhio.

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

STAROhio is an investments pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investments purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price investment could be sold for on December 31, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$1,786,582, which includes \$1,363,779 assigned from other City funds.

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

E. Inventory

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

F. Fixed Assets and Depreciation

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

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

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

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

Interest is capitalized on enterprise funds assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, interest costs capitalized on construction projects in the enterprise funds were not material.

G. Intergovernmental Revenues

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

H. Interfund Assets/Liabilities

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

I. Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all eligible employees with more than one year of service.

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

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

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

J. Contributed Capital

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

K. Accrued Liabilities and Long-Term Obligations

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources.

Payments made more than sixty days after year end are generally considered not to have been made with current available financial resources. Long-term notes, loans, legal claims and bonds are recognized as a liability of the general long-term obligations account group until due.

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

L. Interfund Transactions

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

M. Fund Balance Reserves

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

N. Bond Issuance Costs and Premiums

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

O. Estimates

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

P. Total Columns on General Purpose Financial Statements

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

Note 3 – Restatement of Fund Equity

In 1999, water and sewer consumable inventories were misposted. The worker's compensation retrospective fund, in 1999, included a due from other funds overstatement, the court security funding fund was included with the capital project funds for 1999 and is presented with special revenue funds for 2000. Also, capital leases were overstated in the water and sewer funds and fixed assets were understated in the water fund while overstated in the sewer fund in 1999. The benefits and insurance fund was included with the special revenue funds and is presented as part of the general fund, due to the lapsing of special legal restrictions, for 2000. Sewer fund OWDA loans payable were overstated in 1999.

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
Previously Reported Fund Balance/ Retained Earnings December 31, 1999	\$ 5,586,827	\$ 16,389,298	\$ 8,034,365	\$ 19,547,145	\$ 8,419,066
Benefits and insurance	6,318,687	(6,318,687)	0	0	0
Court security funding	0	12,800	(12,800)	0	0
Consumable Inventory:					
Water	0	0	0	166,272	0
Sewer	0	0	0	(166,272)	0
Due from other funds	0	0	0	0	(1,369,237)

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
Fixed Assets:					
Water	\$ 0	\$ 0	\$ 0	\$ 12,664,817	\$ 0
Sewer	0	0	0	(2,060,955)	0
Capital Leases Payable:					
Water	0	0	0	(5,282)	0
Sewer	0	0	0	1,360	0
OWDA Loans Payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>261,049</u>	<u>0</u>
Previously Reported Fund Balance/ Retained Earnings					
January 1, 2000	\$ <u>11,905,514</u>	\$ <u>10,083,411</u>	\$ <u>8,021,565</u>	\$ <u>30,408,134</u>	\$ <u>7,049,829</u>

General fixed asset account group was overstated by \$535,511 as a result of capital leases and overstated by \$7,911,322 for infrastructure improperly included with construction work in progress. The general long-term debt account group was overstated by \$486,925 as a result of improperly capitalized leases, and the SIB Loan payable was understated by \$45,500 in 1999.

The effect on net income (loss)/excess of revenues over (under) expenditures as reported December 31, 1999 is as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Internal Service</u>
Previously Reported Net Income (Loss)/Excess of Revenues Over (Under) Expenditures					
December 31, 1999	\$ (2,250,214)	\$ 1,753,764	\$ (2,403,602)	\$ 693,899	\$ 1,359,596
Benefits and insurance	1,038,989	(1,038,989)	0	0	0
Court security funding	0	12,800	(12,800)	0	0
Due from other funds	0	0	0	0	(1,369,237)
Fixed assets	0	0	0	10,603,862	0
Capital leases	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,922</u>	<u>0</u>
Restated Net Income (Loss)/Excess of Revenues Over (Under) Expenditures					
January 1, 2000	\$ <u>(1,211,225)</u>	\$ <u>727,575</u>	\$ <u>(2,416,402)</u>	\$ <u>11,301,683</u>	\$ <u>(9,641)</u>

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 4 – Accountability and Compliance

A. Legal Compliance

Contrary to Section 5705.41B, Ohio Revised Code, the following accounts had expenditures plus encumbrances in excess of appropriations at the legal level of control as adopted by City Council at December 31, 2000:

<u>Fund/Function</u>	<u>Appropriations</u>	<u>Expenditures Plus Encumbrances</u>	<u>Excess</u>
General Fund:			
General Government:			
Income Tax Administration:			
Salaries	\$ 167,489	\$ 174,185	\$ (6,696)
Security of Persons and Property:			
Fire:			
Salaries	8,872,075	8,875,250	(3,175)

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

	Estimated Revenues Plus Carryover <u>Balance</u>	<u>Appropriations</u>	<u>Excess</u>
Clerk of Courts Administration Special Revenue Fund	\$ 20,929	\$ 26,209	\$ 5,280
OPWC Capital Projects Fund	180,228	182,932	2,704

B. Fund Deficit

At December 31, 2000, the crime laboratory special revenue fund, the recycle Ohio special revenue fund, and the Georgeview Estate Project capital projects fund had deficit fund balances of \$7,535, \$1,588, and \$127,956, respectively. The deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

Note 5 – Budgetary Basis of Accounting

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

City of Canton, Ohio
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For the Year Ended December 31, 2000

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

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

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
GAAP Basis	\$ 98,047	\$ (2,090,902)	\$ (233,174)	\$ (1,798,109)
Net Adjustment for Revenue Accruals	1,646,669	633,747	2,025,000	1,256,146
Net Adjustment for Expenditure Accruals	(821,309)	3,741,585	(2,028,019)	3,099,895
Net Adjustment for Encumbrances	<u>(632,786)</u>	<u>(5,588,390)</u>	<u>0</u>	<u>(2,380,140)</u>
Budget Basis	\$ <u>290,621</u>	\$ <u>(3,303,960)</u>	\$ <u>(236,193)</u>	\$ <u>177,792</u>

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Nonexpendable Trust</u>
GAAP Basis	\$ 1,991,870	\$ 89,244	\$ (4,398)
Net Adjustment for Revenue Accruals	7,305,491	(912,868)	(1,639)
Net Adjustment for Expense Accruals	(3,033,023)	41,016	6,037
Net Adjustment for Encumbrances	<u>(3,817,193)</u>	<u>(137,022)</u>	<u>0</u>
Budget Basis	<u>\$2,447,145</u>	<u>\$(919,630)</u>	<u>\$0</u>

Note 6 – Deposits and Investments

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

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

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

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

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

Interim monies may be invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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

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

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

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

Cash on Hand At year end, the City had \$366,723 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents."

Deposits At year end, the carrying amount of the City's deposits was \$29,212,509 and the bank balance was \$31,009,221. Of the bank balance:

1. \$944,199 was covered by federal depository insurance.
2. \$30,065,022 was uncollateralized and uninsured. Although the pledging bank has an investment and securities pool used to collateralize all public deposits which are held in the financial institution's name, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

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

City of Canton, Ohio
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	<u>Category 1</u>	<u>Category 3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
New Jersey Bell Telephone Bond	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000
Money Market Investment	0	0	25,000	25,000
Repurchase Agreements	0	5,085,975	5,085,975	5,085,975
STAROhio	0	0	<u>8,991,000</u>	<u>8,991,000</u>
 Total Investments			 <u>\$ 14,103,975</u>	 <u>\$ 14,103,975</u>

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

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

	<u>Cash and Cash Equivalents/Deposits</u>	<u>Investments</u>
GASB Statement No. 9	\$ 43,627,336	\$ 55,871
Investments of the cash management pool:		
Money Market	(25,000)	25,000
Repurchase Agreements	(5,085,975)	5,085,975
Star Ohio	(8,991,000)	8,991,000
Petty Cash	(1,000)	0
Cash on Hand/Unrecorded Cash	(365,723)	0
Investments with maturity of greater than 3 months	<u>53,871</u>	<u>(53,871)</u>
GASB Statement No. 3	<u>\$ 29,212,509</u>	<u>\$ 14,103,975</u>

Note 7 – Receivables

Receivables at December 31, 2000, consisted of taxes, accounts (billings for user charged services), loans and intergovernmental receivables. All of these receivables, except loans receivable, are considered fully collectible.

A. Property Taxes

Property taxes include amounts levied against all real, public utility and tangible personal property (used in a business) located in the City. Property tax revenue received during 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) is for 2000 taxes.

2000 real property taxes are levied after October 1, 2000 on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

City of Canton, Ohio
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Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed as 35 percent of true value. 2000 public utility property taxes became a lien. December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the values as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The assessed value upon which the 2000 taxes were collected was \$865,265,716. Real estate represented 70.02 percent (\$605,861,890) of this total, public utility tangible personal property represented 6.25 percent (\$54,053,030) and general tangible personal property represented 23.73 percent (\$205,350,805). The tax rates per \$1,000 of assessed valuation for the year ended December 31, 2000, for all City operations applied to taxable property in the following taxing districts within the City limits was \$3.40 for District 2 – Canton Local School District, \$2.00 for District 3 – Plain Local School District, and \$2.60 for District 4 – Canton City School District.

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the county including the City of Canton. The County Auditor periodically remits to the City its portion of the taxes. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is offset by deferred revenue.

B. Loans Receivable

The special revenue funds reflect community development loans receivable in the amount of \$5,072,222 (\$5,568,273 less the allowances for potentially uncollectible receivables of \$496,051). The loans receivable represent the principal owed to the City for Community Development Block Grants. The loans bear interest at annual rates between zero and eleven percent. The loans are to be repaid over periods ranging from two months to twenty years.

C. Intergovernmental

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
General Fund:	
Inheritance Tax	\$ 264,351
Stark Council of Governments	174,744
Court Reimbursement	99,258
Fines	25,000
<i>Total General Fund</i>	<i>563,353</i>

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	<u>Amount</u>
Special Revenue Funds:	
Street Construction, Maintenance and Repair	\$ 224,035
State Highway	15,157
Indigent Driver Alcohol	2,430
Municipal Probation Services	1,392
Other Special Revenue	<u>1,403</u>
<i>Total Special Revenue Funds</i>	<u>244,417</u>
Workers' Compensation Retrospective	
Internal Service Fund	<u>883,219</u>
<i>Total</i>	<u>\$ 1,690,989</u>

D. Municipal Income Taxes

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

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

Note 8 – Fixed Assets

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

Land	\$ 3,451,950
Buildings and Improvements	86,931,684
Equipment and Vehicles	12,391,636
Water and Sewer Lines	134,303,913
Construction Work in Progress	<u>2,775,858</u>
Total	239,855,041
 Less: Accumulated Depreciation	 (152,843,752)
 Net Fixed Assets	 \$ <u>87,011,289</u>

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

A summary of changes in general fixed assets during 2000 follows:

	Balance <u>12/31/99</u>	Restated Balance <u>1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/00</u>
Land	\$ 16,864,427	\$ 16,864,427	\$ 39,315	\$ 0	\$ 16,903,742
Buildings and Improvements	18,992,631	18,992,631	5,550,744	0	24,543,375
Equipment and Vehicles	23,427,539	22,892,028	1,279,330	(496,363)	23,674,995
Construction Work in Progress	<u>11,330,193</u>	<u>3,418,871</u>	<u>93,879</u>	<u>(3,223,050)</u>	<u>289,700</u>
Total	\$ <u>70,614,790</u>	\$ <u>62,167,957</u>	\$ <u>6,963,268</u>	\$ <u>(3,719,413)</u>	\$ <u>65,411,812</u>

Note 9 – Risk Management

A. Workers' Compensation

Since 1989, the City has participated in the Ohio Bureau of Workers' Compensation Retrospective Rating Plan. Under the retrospective rating plan, the City assumes a portion of the risk in return for a reduction in current premiums. Current limits for claims incurred in 2000 are \$250,000 per diem. Current claims liabilities for incurred and reported claims, as well as an estimate for incurred but not reported (IBNR) claims totaled \$2,552,872, and is reported as claims payable in the workers' compensation retrospective internal service fund.

A minimum premium for fixed costs is charged by the Ohio Bureau of Workers' Compensation. A maximum premium, the employer's experience-rated premium multiplied by the maximum percentage selected by the employer, may be charged back to the City for a ten-year evaluation period per claim. For the policy year 2000, the City selected Plan V which calls for no claim limit and a 150 percent maximum premium limit.

The claims liability of \$2,552,872 reported in the internal service fund at December 31, 2000, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

Changes in claims activity for the past two years are as follows:

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1999	\$ 2,562,878	\$ 312,806	\$ 572,011	\$ 2,303,673
2000	2,303,673	867,850	618,651	2,552,872

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

B. Property and Liability

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City contracts with Wichert Insurance Services, Inc. for commercial property coverage which has a \$302,478,060 limit and a \$10,000 deductible. The City also contracts with Leonard Insurance Services Agency, Inc. for boiler and machinery coverage which has a \$1,000,000 limit and a \$2,500 deductible.

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

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

C. Medical

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

The claims liability of \$494,830 reported in the self-insurance fund at December 31, 2000, is estimated by the third-party administrators and is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not report claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses.

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

	Balance Beginning of Year	Current Year Claims	Claim Payments	Balance End of Year
1999	\$ 506,248	\$ 5,745,690	\$ 5,555,143	\$ 696,795
2000	696,795	5,775,773	5,977,738	494,830

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 10 – Long-Term Obligations

Changes in long-term obligations of the City during the year ended December 31, 2000, were as follows:

	Outstanding <u>12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	Outstanding <u>12/31/00</u>
<i>Enterprise Obligations</i>				
OPWC Loan:				
Sewer Fund:				
Water Pollution Control Center 0%	\$ <u>443,982</u>	\$ <u>0</u>	\$ <u>(46,735)</u>	\$ <u>397,247</u>
OWDA Loans:				
Water Fund:				
1997 Water Works System 5.25%	1,219,336	0	(584,999)	634,337
2000 Steiner Heights Water Line Extension 6.39%	0	530,123	(21,589)	508,534
Sewer Fund:				
1974 Sanitary Sewer 5.25%	661,111	0	(436,877)	224,234
1997 Incinerator Rehabilitation 4.56%	1,879,233	0	(261,718)	1,617,515
1997 Water Pollution System 2.64%	13,278,440	1,299,964	(546,451)	14,031,953
1999 Discharge Line 4.56%	576,328	219,061	(35,096)	760,293
Total OWDA Loans	<u>17,614,448</u>	<u>2,049,148</u>	<u>(1,886,730)</u>	<u>17,776,866</u>
Bonds:				
Water Fund:				
1995 Water Works System 4.6%-5.85%	10,985,000	0	(445,000)	10,540,000
1998 Utility System 4.1%-5%	4,935,000	0	(460,000)	4,475,000
Sewer				
1998 Utility System 4.1%-5%	4,935,000	0	(460,000)	4,475,000
1993 Various Purpose Refunding 2.5%-5.375%	<u>2,835,000</u>	<u>0</u>	<u>(235,000)</u>	<u>2,600,000</u>
Total Bonds	<u>23,690,000</u>	<u>0</u>	<u>(1,600,000)</u>	<u>22,090,000</u>
<i>Total Enterprise Obligations</i>	<u>41,748,430</u>	<u>2,049,148</u>	<u>(3,533,465)</u>	<u>40,264,113</u>
 <i>General Long-Term Obligations</i>				
1993 Various Purpose Refunding Bonds 2.5%-5.375%	8,680,000	0	(1,120,000)	7,560,000
1998 Pension Refunding Bonds 3.15%-1.75%	6,560,000	0	(235,000)	6,325,000
1999 Various Purpose Bonds 3.50%	<u>7,155,000</u>	<u>0</u>	<u>(255,000)</u>	<u>6,900,000</u>
Total Bonds	<u>22,395,000</u>	<u>0</u>	<u>(1,610,000)</u>	<u>20,785,000</u>
1995 HUD Loan 7.71%-8.77%	3,325,000	0	(335,000)	2,990,000
1999 SIB Loan	1,225,500	25,500	0	1,251,000
2000 Legal Claims	0	506,200	0	506,200
2000 Millenium Parking Deck Loan 4%	0	1,857,235	0	1,857,235
1999 Building Acquisition Notes 3.91%	4,625,000	0	(4,625,000)	0
Compensated Absences	6,776,274	2,107,151	0	8,883,425
Intergovernmental Payable	1,956,670	1,771,653	(1,956,670)	1,771,653
Total General Long-Term Obligations	<u>40,303,444</u>	<u>6,267,739</u>	<u>(8,526,670)</u>	<u>38,044,513</u>
Totals	<u>\$ 82,051,874</u>	<u>\$ 8,316,887</u>	<u>\$ (12,060,135)</u>	<u>\$ 78,308,626</u>

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

The Ohio Public Works Commission (OPWC) Loan, the Ohio Water Development Authority (OWDA) Loans, and the bonds reported in the enterprise funds will be paid from revenue derived from charges for services in the enterprise funds. During 1998, the City issued utility system general obligation bonds. The proceeds reported in the water enterprise fund and the sewer enterprise fund of \$5,375,000 and \$5,375,000, respectively, are being used for the water meters project. The utility system general obligation bonds are reported net of the unamortized premium of \$12,859 in the water enterprise fund and \$12,859 in the sewer enterprise fund.

The bonds in the general long-term obligations account group and the SIB loan are being paid from the general obligation debt service fund. The HUD Loan proceeds were used to construct the Cornerstone Parking Deck and are being paid from the community development special revenue fund. Compensated absences will be paid from the fund from which the employees' salaries are paid. The intergovernmental payable represents contractually required pension contributions paid outside the available period and will be paid from the fund from which the pension is paid.

The City's overall legal debt margin was \$70,089,441 and an unvoted debt margin of \$26,826,155 at December 31, 2000.

Principal requirements to retire enterprise funds obligations outstanding at December 31, 2000 are as follows:

	<u>OPWC Loan</u>	<u>OWDA Loans</u>	<u>Bonds</u>	<u>Total Enterprise</u>
2001	\$ 23,368	\$ 1,235,973	\$ 2,806,966	\$ 4,066,307
2002	46,735	1,656,100	2,929,241	4,632,076
2003	46,735	1,311,842	2,995,261	4,353,838
2004	46,735	1,311,842	2,957,891	4,316,468
2005	46,735	1,311,842	2,925,216	4,283,793
2006-2010	186,939	4,914,704	10,165,377	15,267,020
2011-2015	0	4,728,981	5,343,388	10,072,369
2016-2020	0	4,258,783	0	4,258,783
Total Principal and Interest	<u>397,247</u>	<u>20,730,067</u>	<u>30,123,340</u>	<u>51,250,654</u>
Less: Interest	<u>0</u>	<u>(4,222,028)</u>	<u>(8,033,340)</u>	<u>(12,255,368)</u>
Total Principal	<u>\$ 397,247</u>	<u>\$ 16,508,039</u>	<u>\$ 22,090,000</u>	<u>\$ 38,995,286</u>

The City entered into contractual agreements for construction loans from the OWDA. Under the terms of these agreements, the OWDA will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. These loans are presently reflected as OWDA loans payable. The water fund water works system and the sewer fund sanitary sewer loans are finalized. The remaining loans will not have a repayment schedule until the loans are finalized and, therefore, are not included in the above schedule of debt service requirements. The City has a balance of \$508,534 in water enterprise and \$760,293 in the sewer enterprise fund loans at December 31, 2000.

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Principal requirements to retire general long-term obligations outstanding at December 31, 2000 are as follows:

	<u>Bonds</u>	<u>HUD Loan</u>	<u>SIB Loan</u>	<u>Millenium Parking Deck</u>	<u>Total</u>
2001	\$ 2,681,426	\$ 586,871	\$ 50,071	\$ 133,333	\$ 3,451,701
2002	2,563,418	559,334	100,142	133,333	3,356,227
2003	2,492,146	531,731	100,142	133,333	3,257,352
2004	2,530,318	504,026	100,142	133,333	3,267,819
2005	2,548,093	476,422	100,142	133,333	3,257,990
2006-2010	7,259,905	1,596,677	500,710	859,333	10,216,625
2011-2015	5,503,194	0	500,710	637,235	6,641,139
2016-2020	<u>3,297,276</u>	<u>0</u>	<u>350,497</u>	<u>0</u>	<u>3,647,773</u>
Total Principal and Interest	28,875,776	4,255,061	1,802,556	2,163,233	37,096,626
Less: Interest	<u>(8,090,776)</u>	<u>(1,265,061)</u>	<u>(551,556)</u>	<u>(305,998)</u>	<u>(10,213,391)</u>
Total Principal	<u>\$ 20,785,000</u>	<u>\$ 2,990,000</u>	<u>\$ 1,251,000</u>	<u>\$ 1,857,235</u>	<u>\$ 26,883,235</u>

Note 11 – Note Activity

	<u>Outstanding 12/31/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/00</u>
Capital Projects Fund:				
Building Acquisition Notes	\$ 0	\$2,025,000	\$2,025,000	\$ 0
Various Purpose 5.0%				
Issued June 8, 2000, 1-year term	0	865,000	0	865,000
Enterprise Fund:				
Refuse Packer Acquisition 4.50%				
Issued November 21, 2000, 1-year term	<u>0</u>	<u>535,000</u>	<u>0</u>	<u>535,000</u>
<i>Totals</i>	<u>\$ 0</u>	<u>\$ 3,425,000</u>	<u>\$2,025,000</u>	<u>\$ 1,400,000</u>

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

Note 12 – Operating Leases

The City is committed under various leases for Community Policing building office space, vehicle leases and office equipment. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2000 amounted to \$244,239. Future minimum lease payments for these leases are as follows:

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

<u>Year Ending</u>	<u>Amount</u>
2001	\$ 197,520
2002	53,435
2003	28,469
2004	<u>23,307</u>
	<u>\$ 302,731</u>

Note 13 – Interfund Assets and Liabilities

At December 31, 2000, the health services special revenue fund had an interfund payable of \$15,000 and the general fund had an interfund receivable for the same amount.

At December 31, 2000, due to/from other funds consisted of:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Special Revenue Funds:		
Health Services	\$ 0	\$ 55,494
Crime Lab	<u>0</u>	<u>10,107</u>
Total Special Revenue Funds	<u>0</u>	<u>65,601</u>
Internal Service Funds:		
Health Insurance	55,494	0
Workers Compensation Retrospective Plan	<u>10,107</u>	<u>0</u>
Total Internal Service Funds	<u>65,601</u>	<u>0</u>
Totals	<u>\$ 65,601</u>	<u>\$ 65,601</u>

Note 14 – Segment Information for Enterprise Funds

The City's enterprise funds account for the provision of water, sewer and refuse services. Each district is accounted for in a separate enterprise fund. Key financial information as of and for the year ended December 31, 2000, for each activity is as follows:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Refuse Fund</u>	<u>Total</u>
Operating Revenues	\$ 10,312,930	\$ 9,267,633	\$ 3,447,904	\$ 23,028,467
Depreciation Expense	2,662,724	742,241	167,753	3,572,718
Operating Income (Loss)	1,355,271	3,200,424	(421,455)	4,134,240
Operating Grants	0	0	47,389	47,389
Operating Transfers In	0	129,498	0	129,498
Operating Transfers Out	129,498	0	0	129,498
Net Income (Loss)	266,168	2,102,472	(376,770)	1,991,870
Current Capital Contributions	795,288	806,409	0	1,601,697

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

	<u>Water</u> <u>Fund</u>	<u>Sewer</u> <u>Fund</u>	<u>Refuse</u> <u>Fund</u>	<u>Total</u>
Fixed Assets:				
Additions	\$ 7,195,041	\$ 20,663,294	\$ 3,110	\$ 27,861,445
Deletions	5,379,246	18,211,598	63,152	23,653,996
Net Working Capital	4,958,726	8,391,549	2,425,839	15,776,114
Total Assets	60,174,291	44,104,049	3,445,949	107,724,289
Other Liabilities Payable from Revenues	15,489,686	23,052,667	174,478	38,716,831
Total Equity	42,390,229	19,118,289	2,562,054	64,070,572
Encumbrances Outstanding at December 31, 2000	\$ 1,637,813	\$ 1,463,556	\$ 715,823	\$ 3,817,192

Note 15 – Other Employee Benefits

A. *Compensated Absences*

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

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

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

B. *Life Insurance*

The City provides for all City employees, including elected officials, a \$20,000 life insurance policy and a \$20,000 accidental death and dismemberment policy through Ohio National Life Insurance Company. All employees, including elected officials, may elect additional life insurance through AFLAC between \$14,000 and \$26,000 at their own expense.

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 16 – Defined Benefit Pension Plans

A. Public Employee Retirement System

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

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the City is required to contribute 9.25 percent. The Retirement Board instituted a temporary 20% employer contribution rate rollback for calendar year 2000 for state and local governments. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,620,502, 2,272,903, and \$2,241,729, respectively. The full amount has been contributed for 1999 and 1998. 79.26 percent has been contributed for 2000 with the remainder being reported as a liability within the enterprise funds and the general long-term obligations account group.

B. Police and Firemen's Disability and Pension Fund

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

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and for 1999 the City was required to contribute 12.5 percent for police and 17 percent for firefighters. For 1998 the City contributions were 13 percent for police and 17.5 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the PFDPF for police and firefighters were \$1,172,406 and \$1,412,541 for the year ended December 31, 2000, \$1,055,814 and \$1,357,020 for the year ended December 31, 1999, and \$1,109,713 and \$1,399,546 for the year ended December 31, 1998. The full amount has been contributed for 1999 and 1998, 72.64 and 71.43 percent, respectively, have been contributed for 2000 with the remainder being reported as a liability within the general long-term obligations account group.

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 17 – Postemployment Benefits

A. Public Employees Retirement System

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service employees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on the authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees; 4.3 percent was the portion that was used to fund health care. The employer contribution rate was rolled back for the year 2000. The rate for local government units was 10.84 percent of covered payroll.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and Medicare, along with investments income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$10,805,500,000. The City's actual contributions for 2000 which were used to fund OPEB were \$1,065,560.

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

B. Police and Firemen's Disability and Pension Fund

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

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

The City's actual contributions for 2000 that were used to fund postemployment benefits were \$693,873 for police and \$611,398 for fire. PFDPF's total health care expenses for the year ended December 31, 1998 (the latest information available) were \$78,596,790, which was net of member contributions of \$5,331,515. The number of PFDPF participants eligible to receive health care benefits as of December 31, 1998, was 11,424 for police and 9,186 for firefighters.

Note 18 – Jointly Governed Organizations

A. Stark Area Regional Transit Authority

The City participates in the Stark Area Regional Transit Authority (Authority) which is a jointly governed organization between Stark County and the cities of Canton, Massillon and Alliance. A nine member board of trustees oversees the operation of the Authority. The City appoints three of the nine members. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority which include budgeting, appropriating, contracting and designating management. The City has no financial responsibility for any of the Authority's liabilities. The City made no contributions during 2000 for the operation of the RTA. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

B. Stark Council of Governments

The Stark Council of Governments (SCOG) is a jointly governed organization. SCOG is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. Currently, SCOG's functions include the funding and operation of the Stark County Metropolitan Narcotics Unit and the Canton Crime Lab. SCOG is governed by the membership, including Stark County, and other cities and villages and townships. The membership elects a nine member executive committee. Based on recommendations of the executive committee, the membership approves its own budget, appoints personnel and performs accounting and finance related activities. Continued existence of the agency is dependent on the City's continued participation; however, the City does not have an equity interest in the agency. The agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden to the City. The City contributed \$948,580 from the general fund during 2000 for the operation of SCOG, which represents 32.5 percent of total contributions. Complete financial statements may be obtained from the Stark County Council of Governments, P.O. Box 21451, Canton, Ohio 44701-1451.

C. Stark County Regional Planning Commission

The City participates in the Stark County Regional Planning Commission (Commission) which is a statutorily created political subdivision of the State. The commission is jointly governed among Stark County, and other cities, villages, and townships. Of the 48 member board, the City appoints five members. The degree of control exercised by any participating government is limited to its representation on the board. The principal aim of the Commission is to provide comprehensive planning, both long and short-term range, dealing with the economic and physical environment of Stark County. The board exercises total authority for the day-to-day operations of the Commission. These include budgeting, appropriating, contracting, and designating management. The City has no financial responsibility for any of the Commission's liabilities. In 2000, the City contributed \$16,026 to the Commission which represents one percent of total contributions. Complete financial statements can be obtained from the Stark County Regional Planning Commission, Stark County, Ohio.

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

Note 19 – Joint Venture

A. *Canton Tomorrow, Inc.*

The City participates in Canton Tomorrow, Inc., formed under Chapter 1702 of the Ohio Revised Code. Of the 21 member board, the City appoints three members. The degree of control exercised by any participating government is limited to its representation on the board. Canton Tomorrow, Inc., was formed to serve as a catalyst to bring together the vision, initiative and action necessary for the continuing revitalization of the City. Continued existence of Canton Tomorrow, Inc. is dependent on the City's continued participation; however, the City does not have an equity interest in Canton Tomorrow, Inc. (Agency). The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden to the City. In 2000, the City contributed \$75,000 to Canton Tomorrow, Inc., which represents seven percent of total contributions. Complete financial statements can be obtained from Canton Tomorrow, Inc., Canton, Ohio.

B. *Downtown Canton Special Improvement District*

The City participates in the Canton Special Improvement District (District), formed under Chapter 1710 of the Ohio Revised Code. Of the nine member board, the City appoints two members. The degree of control exercised by any participating government is limited to its representation on the board. The District was created for the purpose of developing and implementing plans for public improvements and public services. Continued existence of the District is dependent on the City's continued participation; however, the City does not have an equity interest in the District. In 2000, the City contributed \$75,048 to the District, which represents nine percent of total contributions. Complete financial statements can be obtained from the Downtown Canton Special Improvement District, Canton, Ohio.

Note 20 – Related Organization – Joint Recreation District

Three of the five members of the Joint Recreation District (District) are appointed by the City. The District hires and fires its own staff and does not rely on the City to finance deficits. The City is not financially accountable for the District nor is the District financially dependent on the City. The District serves as its own budgeting, taxing and debt issuance authority. The City did not make any contributions during 2000. Complete financial statements can be obtained from the Canton Recreation Department, Canton, Ohio.

Note 21 – Contingencies

A. *Grants*

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

City of Canton, Ohio
Notes to the General Purpose Financial Statements
For the Year Ended December 31, 2000

B. Litigation and Subsequent Event

The City management is of the opinion that as of December 31, 2000, the Case of Bobby J. Wright vs. City of Canton, Et Al, which was pending at December 31, 2000 in the United States District Court, Northern District of Ohio, Case No. 5:00CV2717, has resulted in claims having a material effect on the financial statements of the City. City Council authorized a structured settlement of the case on May 14, 2001. The case has been settled and dismissed as a result. The terms of this settlement resulted in an obligation of \$506,200 payable over the next twelve years.

<u>Year Ending</u>	<u>Amount</u>
2001	\$ 113,800
2002	102,600
2003	27,600
2004	27,600
2005	27,600
Thereafter	<u>207,000</u>
Total	\$ <u>506,200</u>

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

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

General Fund

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

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$1,947,968	\$1,947,981	\$13
Municipal Income Tax	27,207,202	27,281,050	73,848
Charges for Services	7,136,499	7,125,155	(11,344)
Licenses, Permits and Fees	900,807	936,458	35,651
Fines and Forfeitures	508,000	510,347	2,347
Intergovernmental	9,645,108	9,646,833	1,725
Interest	2,516,031	2,474,699	(41,332)
Rentals	17,601	17,370	(231)
Other	137,834	138,472	638
<i>Total Revenues</i>	<u>50,017,050</u>	<u>50,078,365</u>	<u>61,315</u>
Expenditures			
Current:			
General Governmental:			
<i>Service Director-Support Administration:</i>			
Fringe Benefits	25,000	19,375	5,625
Materials and Supplies	8,200	8,177	23
Contractual Services	224,820	209,111	15,709
Capital Outlay	4,600	4,452	148
Other	980	980	0
<i>Total Service Director-Support Administration</i>	<u>263,600</u>	<u>242,095</u>	<u>21,505</u>
<i>Service Director-Service Director Administration:</i>			
Salaries and Wages	102,815	102,707	108
Fringe Benefits	35,873	32,887	2,986
Materials and Supplies	3,396	1,197	2,199
Contractual Services	33,477	19,937	13,540
Other	6,175	45	6,130
<i>Total Service Director-Service Director Administration</i>	<u>181,736</u>	<u>156,773</u>	<u>24,963</u>
<i>Service Director-Purchase Administration:</i>			
Salaries and Wages	229,278	228,850	428
Fringe Benefits	88,104	79,903	8,201
Materials and Supplies	235,952	192,320	43,632
Contractual Services	9,546	8,091	1,455
Capital Outlay	3,849	1,914	1,935
Other	1,000	768	232
<i>Total Service Director-Purchase Administration</i>	<u>567,729</u>	<u>511,846</u>	<u>55,883</u>
<i>Service Director-Annexation:</i>			
Materials and Supplies	1,500	832	668
Contractual Services	2,025	1,500	525
<i>Total Service Director-Annexation</i>	<u>\$3,525</u>	<u>\$2,332</u>	<u>\$1,193</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Building and Maintenance-Other Building:</i>			
Salaries and Wages	\$600,837	\$600,694	\$143
Fringe Benefits	281,426	234,967	46,459
Materials and Supplies	60,424	54,258	6,166
Contractual Services	298,546	278,064	20,482
Capital Outlay	3,051	0	3,051
Other	9,625	4,515	5,110
<i>Total Building and Maintenance-Other Building</i>	<u>1,253,909</u>	<u>1,172,498</u>	<u>81,411</u>
<i>Income Tax-Income Tax Administration:</i>			
Salaries and Wages	167,489	174,185	(6,696)
Fringe Benefits	56,780	53,818	2,962
Materials and Supplies	91,977	91,444	533
Contractual Services	96,717	87,014	9,703
Capital Outlay	14,473	13,124	1,349
Other	14,775	8,465	6,310
<i>Total Income Tax-Income Tax Administration</i>	<u>442,211</u>	<u>428,050</u>	<u>14,161</u>
<i>Income Tax Banking:</i>			
Salaries and Wages	509,112	489,403	19,709
Fringe Benefits	223,754	184,609	39,145
<i>Total Income Tax Banking</i>	<u>732,866</u>	<u>674,012</u>	<u>58,854</u>
<i>Mayor-Mayor Administration:</i>			
Salaries and Wages	324,208	324,158	50
Fringe Benefits	115,301	103,718	11,583
Materials and Supplies	1,751	1,292	459
Contractual Services	11,547	11,430	117
Capital Outlay	350	0	350
Other	12,000	5,828	6,172
<i>Total Mayor-Mayor Administration</i>	<u>465,157</u>	<u>446,426</u>	<u>18,731</u>
<i>Mayor-Human Resources Administration:</i>			
Salaries and Wages	168,280	156,780	11,500
Fringe Benefits	60,068	51,875	8,193
Materials and Supplies	792	700	92
Contractual Services	28,035	27,076	959
Capital Outlay	149	0	149
Other	650	246	404
<i>Total Mayor-Human Resources Administration</i>	<u>257,974</u>	<u>236,677</u>	<u>21,297</u>
<i>Mayor-Word Processing Administration:</i>			
Salaries and Wages	143,380	122,560	20,820
Fringe Benefits	57,511	49,091	8,420
<i>Total Mayor-Word Processing Administration</i>	<u>\$200,891</u>	<u>\$171,651</u>	<u>\$29,240</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Mayor-Youth Development Administration:</i>			
Salaries and Wages	\$228,300	\$225,864	\$2,436
Fringe Benefits	58,438	53,009	5,429
Materials and Supplies	2,210	1,667	543
Contractual Services	9,742	9,139	603
Capital Outlay	0	0	0
Other	130	55	75
<i>Total Mayor-Youth Development Administration</i>	<u>298,820</u>	<u>289,734</u>	<u>9,086</u>
<i>Council-Council Administration:</i>			
Salaries and Wages	334,637	332,299	2,338
Fringe Benefits	171,629	159,507	12,122
Materials and Supplies	1,293	1,230	63
Contractual Services	23,972	23,163	809
Capital Outlay	2,112	2,082	30
Other	8,803	6,734	2,069
<i>Total Council-Council Administration</i>	<u>542,446</u>	<u>525,015</u>	<u>17,431</u>
<i>Courts/Judge-Judge Administration:</i>			
Salaries and Wages	966,010	921,207	44,803
Fringe Benefits	400,021	346,081	53,940
Materials and Supplies	25,783	24,383	1,400
Contractual Services	31,480	25,571	5,909
Capital Outlay	2,324	1,369	955
Other	5,274	1,273	4,001
<i>Total Courts/Judge-Judge Administration</i>	<u>1,430,892</u>	<u>1,319,884</u>	<u>111,008</u>
<i>Judge Administration-Financial Responsibility:</i>			
Salaries and Wages	25,100	25,000	100
Fringe Benefits	6,116	5,249	867
<i>Total Judge Administration-Financial Responsibility</i>	<u>31,216</u>	<u>30,249</u>	<u>967</u>
<i>Courts/Clerk-Clerk of Courts Administration:</i>			
Salaries and Wages	840,500	835,396	5,104
Fringe Benefits	336,335	314,576	21,759
Materials and Supplies	59,228	49,471	9,757
Contractual Services	51,546	35,023	16,523
Capital Outlay	500	474	26
Other	16,166	9,204	6,962
<i>Total Courts/Clerk-Clerk of Courts Administration</i>	<u>\$1,304,275</u>	<u>\$1,244,144</u>	<u>\$60,131</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Law Director-Law Administration:</i>			
Salaries and Wages	\$817,004	\$789,753	\$27,251
Fringe Benefits	299,243	262,810	36,433
Materials and Supplies	23,239	18,087	5,152
Contractual Services	106,028	102,953	3,075
Capital Outlay	2,377	2,004	373
Other	34,110	22,326	11,784
<i>Total Law Director-Law Administration</i>	<u>1,282,001</u>	<u>1,197,933</u>	<u>84,068</u>
<i>Auditor-Auditor Administration:</i>			
Salaries and Wages	626,201	606,940	19,261
Fringe Benefits	235,625	207,868	27,757
Materials and Supplies	22,520	22,294	226
Contractual Services	983,413	978,146	5,267
Capital Outlay	0	0	0
Other	68,862	9,359	59,503
<i>Total Auditor-Auditor Administration</i>	<u>1,936,621</u>	<u>1,824,607</u>	<u>112,014</u>
<i>Treasurer- Administration & Operations:</i>			
Salaries and Wages	166,288	150,557	15,731
Fringe Benefits	72,729	53,549	19,180
Materials and Supplies	1,438	809	629
Contractual Services	7,709	3,930	3,779
Capital Outlay	800	0	800
Other	1,454	245	1,209
<i>Total Treasurer- Administration & Operations</i>	<u>250,418</u>	<u>209,090</u>	<u>41,328</u>
<i>Board of Commission-Civil Service:</i>			
Salaries and Wages	164,461	154,903	9,558
Fringe Benefits	58,134	52,235	5,899
Materials and Supplies	1,020	747	273
Contractual Services	26,099	25,076	1,023
Capital Outlay	107	59	48
Other	1,157	0	1,157
<i>Total Board of Commission-Civil Service</i>	<u>250,978</u>	<u>233,020</u>	<u>17,958</u>
<i>Board of Commission-Zoning Board:</i>			
Planning and Zoning:			
Salaries and Wages	7,250	7,250	0
Fringe Benefits	1,759	1,486	273
<i>Total Board of Commission-Zoning Board</i>	<u>\$9,009</u>	<u>\$8,736</u>	<u>\$273</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Motor Vehicle-Administration:</i>			
Salaries and Wages	\$121,506	\$87,744	\$33,762
Fringe Benefits	59,838	38,196	21,642
Materials and Supplies	2,134	1,738	396
Contractual Services	99,501	89,715	9,786
Capital Outlay	1,000	0	1,000
Other	3,200	759	2,441
<i>Total Motor Vehicle-Administration</i>	<u>287,179</u>	<u>218,152</u>	<u>69,027</u>
<i>Motor Vehicle-Service and Repair:</i>			
Salaries and Wages	661,989	643,351	18,638
Fringe Benefits	257,904	239,617	18,287
Materials and Supplies	881,618	866,357	15,261
Contractual Services	122,195	83,790	38,405
Capital Outlay	4,125	2,353	1,772
Other	11,932	8,450	3,482
<i>Total Motor Vehicle-Service and Repair</i>	<u>1,939,763</u>	<u>1,843,918</u>	<u>95,845</u>
<i>Insurance:</i>			
Salaries and Wages	70,687	70,279	408
Fringe Benefits	26,476	21,671	4,805
Materials and Supplies	420	115	305
Contractual Services	60,151	54,151	6,000
Capital Outlay	0	0	0
Other	22,792	11,243	11,549
<i>Total Insurance</i>	<u>180,526</u>	<u>157,459</u>	<u>23,067</u>
<i>Management Information Systems:</i>			
Salaries and Wages	812,342	773,342	39,000
Fringe Benefits	297,968	264,356	33,612
Materials and Supplies	90,880	55,641	35,239
Contractual Services	558,465	466,339	92,126
Capital Outlay	35,544	26,761	8,783
Other	36,686	9,932	26,754
<i>Total Management Information Systems</i>	<u>1,831,885</u>	<u>1,596,371</u>	<u>235,514</u>
<i>Benefits & Insurance</i>			
Contractual Services	25,000	0	25,000
<i>Total Benefits & Insurance</i>	<u>25,000</u>	<u>0</u>	<u>25,000</u>
<i>Total General Government</i>	<u>\$15,970,627</u>	<u>\$14,740,672</u>	<u>\$1,229,955</u> (continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Security of Persons and Property:			
<i>Safety Director-Safety Director Administration:</i>			
Salaries and Wages	\$146,614	\$145,686	\$928
Fringe Benefits	51,370	45,779	5,591
Materials and Supplies	100	10	90
Contractual Services	20,625	8,064	12,561
Capital Outlay	300	0	300
Other	2,213	372	1,841
<i>Total Safety Director-Safety Director Administration</i>	<u>221,222</u>	<u>199,911</u>	<u>21,311</u>
<i>Safety Director-Code Enforcement Administration:</i>			
Salaries and Wages	639,265	610,716	28,549
Fringe Benefits	249,201	220,288	28,913
Materials and Supplies	9,900	9,266	634
Contractual Services	73,475	69,970	3,505
Capital Outlay	1,118	370	748
Other	13,123	11,378	1,745
<i>Total Safety Director-Code Enforcement Administration</i>	<u>986,082</u>	<u>921,988</u>	<u>64,094</u>
<i>Safety Director-School Police Administration:</i>			
Salaries and Wages	307,200	295,398	11,802
Fringe Benefits	75,140	61,529	13,611
Materials and Supplies	1,200	1,200	0
<i>Total Safety Director-School Police Administration</i>	<u>383,540</u>	<u>358,127</u>	<u>25,413</u>
<i>Safety Director-Central Communication Administration:</i>			
Salaries and Wages	588,493	575,220	13,273
Fringe Benefits	224,455	206,825	17,630
Materials and Supplies	1,199	967	232
Contractual Services	9,744	8,236	1,508
Capital Outlay	350	0	350
Other	700	210	490
<i>Total Safety Director-Central Communication Administration</i>	<u>824,941</u>	<u>791,458</u>	<u>33,483</u>
<i>Police Administration:</i>			
Salaries and Wages	10,353,485	10,246,247	107,238
Fringe Benefits	3,532,398	3,369,329	163,069
Materials and Supplies	55,548	50,889	4,659
Contractual Services	401,900	366,608	35,292
Capital Outlay	2,182	2,142	40
Other	80,625	70,891	9,734
<i>Total Police Administration</i>	<u>14,426,138</u>	<u>14,106,106</u>	<u>320,032</u>
<i>Fire Administration:</i>			
Salaries Wages	8,872,075	8,875,250	(3,175)
Fringe Benefits	3,317,679	3,212,031	105,648
Materials and Supplies	133,382	125,407	7,975
Contractual Services	256,223	242,761	13,462
Capital Outlay	1,095	645	450
Other	43,665	41,291	2,374
<i>Total Fire Administration</i>	<u>12,624,119</u>	<u>12,497,385</u>	<u>126,734</u>
<i>Traffic Divisions-Fire Alarm Maintenance:</i>			
Materials and Supplies	2,230	1,950	280
<i>Total Traffic Division - Fire Alarm Maintenance</i>	<u>\$2,230</u>	<u>\$1,950</u>	<u>\$280</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Traffic Divisions-Traffic Engineer/Parking Meter:</i>			
Salaries and Wages	\$85,380	\$84,856	\$524
Fringe Benefits	33,150	29,919	3,231
Materials and Supplies	10,394	8,508	1,886
Contractual Services	5,094	4,818	276
Capital Outlay	505	505	0
Other	2,916	1,735	1,181
<i>Total Traffic Divisions-Traffic Engineer/Parking Meter</i>	<u>137,439</u>	<u>130,341</u>	<u>7,098</u>
<i>Total Security of Persons and Property</i>	<u>29,605,711</u>	<u>29,007,266</u>	<u>598,445</u>
<i>Public Health:</i>			
<i>Health Administration:</i>			
Salaries and Wages	264,278	233,307	30,971
Fringe Benefits	86,530	66,987	19,543
Materials and Supplies	18,143	15,552	2,591
Contractual Services	116,180	113,787	2,393
Capital Outlay	925	314	611
Other	1,500	1,191	309
<i>Total Health Administration</i>	<u>487,556</u>	<u>431,138</u>	<u>56,418</u>
<i>Health-Nurses:</i>			
Salaries and Wages	403,754	401,602	2,152
Fringe Benefits	158,343	145,984	12,359
Materials and Supplies	18,736	13,996	4,740
Contractual Services	2,469	748	1,721
Capital Outlay	68	28	40
Other	2,283	639	1,644
<i>Total Health-Nurses</i>	<u>585,653</u>	<u>562,997</u>	<u>22,656</u>
<i>Health-Lab:</i>			
Salaries and Wages	102,545	90,948	11,597
Fringe Benefits	36,084	28,235	7,849
Materials and Supplies	28,758	26,394	2,364
Contractual Services	5,726	3,657	2,069
Capital Outlay	300	0	300
Other	400	147	253
<i>Total Health-Lab</i>	<u>173,813</u>	<u>149,381</u>	<u>24,432</u>
<i>Health-Environmental Health Administration:</i>			
Salaries and Wages	440,913	437,132	3,781
Fringe Benefits	146,368	140,705	5,663
Materials and Supplies	1,647	863	784
Contractual Services	5,331	3,149	2,182
Capital Outlay	84	0	84
Other	1,450	1,348	102
<i>Total Health-Environmental Health Administration</i>	<u>\$595,793</u>	<u>\$583,197</u>	<u>\$12,596</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Public Health</i>	<u>\$1,842,815</u>	<u>\$1,726,713</u>	<u>\$116,102</u>
<i>Transportation:</i>			
<i>Engineering-Daily Operations:</i>			
Salaries and Wages	237,342	210,194	27,148
Fringe Benefits	81,145	67,109	14,036
Materials and Supplies	250	123	127
Contractual and Services	2,175	2,160	15
Other	2,350	379	1,971
<i>Total Engineering-Daily Operations</i>	<u>323,262</u>	<u>279,965</u>	<u>43,297</u>
<i>Street-Maintenance:</i>			
Salaries and Wages	822,106	761,049	61,057
Fringe Benefits	280,829	254,477	26,352
Materials and Supplies	186,203	182,802	3,401
Contractual Services	741,211	738,569	2,642
Capital Outlay	1,296	897	399
Other	9,645	7,502	2,143
<i>Total Street-Maintenance</i>	<u>2,041,290</u>	<u>1,945,296</u>	<u>95,994</u>
<i>Total Transportation</i>	<u>2,364,552</u>	<u>2,225,261</u>	<u>139,291</u>
<i>Leisure Time Activities:</i>			
<i>Park Division-Park Administration:</i>			
Salaries and Wages	715,252	688,536	26,716
Fringe Benefits	280,792	246,244	34,548
Materials and Supplies	36,183	30,407	5,776
Contractual Services	46,707	40,744	5,963
Capital Outlay	800	135	665
Other	9,569	8,086	1,483
<i>Total Park Division-Park Administration</i>	<u>1,089,303</u>	<u>1,014,152</u>	<u>75,151</u>
<i>Park Division-Police:</i>			
Salaries and Wages	55,422	43,844	11,578
Fringe Benefits	33,571	31,257	2,314
Materials and Supplies	775	673	102
Contractual Services	1,756	490	1,266
Capital Outlay	75	0	75
Other	850	43	807
<i>Total Park Division-Police</i>	<u>\$92,449</u>	<u>\$76,307</u>	<u>\$16,142</u>

(continued)

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

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Mayor-Baseball:</i>			
Salaries and Wages	\$41,210	\$35,018	\$6,192
Fringe Benefits	10,078	7,366	2,712
Materials and Supplies	20,514	19,094	1,420
Contractual Services	51,596	49,919	1,677
Other	2,021	1,438	583
<i>Total Mayor-Baseball</i>	<u>125,419</u>	<u>112,835</u>	<u>12,584</u>
<i>Civic Center-Civic Center Administration:</i>			
Salaries and Wages	543,694	529,192	14,502
Fringe Benefits	189,701	170,066	19,635
Materials and Supplies	81,074	73,602	7,472
Contractual Services	245,212	212,368	32,844
Capital Outlay	2,421	1,671	750
Other	11,079	6,037	5,042
<i>Total Civic Center-Civic Center Administration</i>	<u>1,073,181</u>	<u>992,936</u>	<u>80,245</u>
<i>Civic Center-Concessions:</i>			
Salaries and Wages	29,294	21,032	8,262
Fringe Benefits	6,945	4,789	2,156
<i>Total Civic Center-Concessions</i>	<u>36,239</u>	<u>25,821</u>	<u>10,418</u>
<i>Total Leisure Time Activities</i>	<u>2,416,591</u>	<u>2,222,051</u>	<u>194,540</u>
<i>Total Expenditures</i>	<u>52,200,296</u>	<u>49,921,963</u>	<u>2,278,333</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,183,246)</u>	<u>156,402</u>	<u>2,339,648</u>
<i>Other Financing Sources (Uses)</i>			
Sale of Fixed Assets	2	3	1
Advances In	494,850	519,850	25,000
Advances Out	(30,000)	(19,850)	10,150
Operating Transfers Out	(398,656)	(365,784)	32,872
<i>Total Other Financing Sources</i>	<u>66,196</u>	<u>134,219</u>	<u>68,023</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(2,117,050)</u>	<u>290,621</u>	<u>2,407,671</u>
<i>Fund Balance Beginning of Year</i>	7,942,507	7,942,507	0
Unexpended Prior Year Encumbrances	<u>246,577</u>	<u>246,577</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,072,034</u></u>	<u><u>\$8,479,705</u></u>	<u><u>\$2,407,671</u></u>

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

Special Revenue Funds (continued)

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

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

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

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

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

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

City of Canton, Ohio
Combined Balance Sheet
All Special Revenue Funds
December 31, 2000

	Police and Fire Pension	Street Construction, Maintenance and Repair	State Highway	Municipal Road
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3	\$298,234	\$83,896	\$531,953
Receivables:				
Taxes	592,120	0	0	0
Accounts	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	224,035	15,157	0
Materials and Supplies Inventory	0	227,843	0	0
Total Assets	<u>\$592,123</u>	<u>\$750,112</u>	<u>\$99,053</u>	<u>\$531,953</u>
Liabilities				
Accounts Payable	\$0	\$24,122	\$0	\$0
Contracts Payable	0	157,479	1,640	0
Accrued Wages and Benefits	0	54,184	4,585	0
Compensated Absences Payable	0	11,997	1,082	0
Intergovernmental Payable	0	5,148	436	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Deferred Revenue	592,120	34,302	2,781	0
<i>Total Liabilities</i>	<u>592,120</u>	<u>287,232</u>	<u>10,524</u>	<u>0</u>
Fund Equity				
Fund Balances (Deficit):				
Reserved for Encumbrances	0	72,424	369	40,628
Reserved for Inventory	0	227,843	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	3	162,613	88,160	491,325
<i>Total Fund Equity (Deficit)</i>	<u>3</u>	<u>462,880</u>	<u>88,529</u>	<u>531,953</u>
Total Liabilities and Fund Equity	<u>\$592,123</u>	<u>\$750,112</u>	<u>\$99,053</u>	<u>\$531,953</u>

<u>Cornerstone Parking Deck</u>	<u>Community Development</u>	<u>Health Services</u>	<u>Crime Lab</u>	<u>Court's Computer</u>
\$262,936	\$398,574	\$1,172,745	\$2,572	\$315,263
0	0	0	0	0
0	122,950	0	0	10,661
0	5,072,222	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$262,936</u>	<u>\$5,593,746</u>	<u>\$1,172,745</u>	<u>\$2,572</u>	<u>\$325,924</u>
\$0	\$183,339	\$4,309	\$0	\$5,760
28,984	504,232	0	0	37,347
0	33,514	39,990	0	0
0	15,813	13,712	0	0
0	3,184	66,211	0	0
0	0	15,000	0	0
0	0	55,494	10,107	0
0	122,950	0	0	0
<u>28,984</u>	<u>863,032</u>	<u>194,716</u>	<u>10,107</u>	<u>43,107</u>
23,495	4,576,088	69,594	0	42,128
0	0	0	0	0
0	5,072,222	0	0	0
<u>210,457</u>	<u>(4,917,596)</u>	<u>908,435</u>	<u>(7,535)</u>	<u>240,689</u>
<u>233,952</u>	<u>4,730,714</u>	<u>978,029</u>	<u>(7,535)</u>	<u>282,817</u>
<u>\$262,936</u>	<u>\$5,593,746</u>	<u>\$1,172,745</u>	<u>\$2,572</u>	<u>\$325,924</u>

(continued)

City of Canton, Ohio
Combined Balance Sheet
All Special Revenue Funds (continued)
December 31, 2000

	Recycle Ohio	Youth Development	Enforcement and Education	Indigent Driver Alcohol Treatment
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,618	\$20,360	\$36,996	\$90,245
Receivables:				
Taxes	0	0	0	0
Accounts	0	0	0	0
Loans	0	0	0	0
Intergovernmental	0	0	643	2,430
Materials and Supplies Inventory	0	0	0	0
Total Assets	\$19,618	\$20,360	\$37,639	\$92,675
Liabilities				
Accounts Payable	\$0	\$0	\$0	\$2,418
Contracts Payable	21,206	0	0	0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	0	0	0	0
Due to Other Funds	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<i>21,206</i>	<i>0</i>	<i>0</i>	<i>2,418</i>
Fund Equity				
Fund Balances (Deficit):				
Reserved for Encumbrances	0	336	0	0
Reserved for Inventory	0	0	0	0
Reserved for Loans Receivable	0	0	0	0
Unreserved, Undesignated	(1,588)	20,024	37,639	90,257
<i>Total Fund Equity (Deficit)</i>	<i>(1,588)</i>	<i>20,360</i>	<i>37,639</i>	<i>90,257</i>
Total Liabilities and Fund Equity	\$19,618	\$20,360	\$37,639	\$92,675

<u>Law Enforcement</u>	<u>Municipal Probation Services</u>	<u>Local Law Enforcement Block Grant</u>	<u>Other</u>	<u>Totals</u>
\$8,306	\$80,289	\$375,524	\$177,215	\$3,874,729
0	0	0	0	592,120
676	0	0	0	134,287
0	0	0	0	5,072,222
0	1,392	0	760	244,417
0	0	0	0	227,843
<u>\$8,982</u>	<u>\$81,681</u>	<u>\$375,524</u>	<u>\$177,975</u>	<u>\$10,145,618</u>
\$1,515	\$0	\$0	\$2,630	224,093
0	0	0	0	750,888
0	1,620	0	4,381	138,274
0	481	0	426	43,511
0	138	0	297	75,414
0	0	0	0	15,000
0	0	0	0	65,601
0	0	0	0	752,153
<u>1,515</u>	<u>2,239</u>	<u>0</u>	<u>7,734</u>	<u>2,064,934</u>
1,043	0	0	31,476	4,857,581
0	0	0	0	227,843
0	0	0	0	5,072,222
6,424	79,442	375,524	138,765	(2,076,962)
<u>7,467</u>	<u>79,442</u>	<u>375,524</u>	<u>170,241</u>	<u>8,080,684</u>
<u>\$8,982</u>	<u>\$81,681</u>	<u>\$375,524</u>	<u>\$177,975</u>	<u>\$10,145,618</u>

City of Canton, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 2000*

	Police and Fire Pension	Street Construction, Maintenance and Repair	State Highway	Municipal Road
Revenues				
Property and Other Taxes	\$453,251	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	48,017	2,382,419	198,414	322,601
Interest	0	54,378	14,536	0
Contributions and Donations	0	0	0	0
Rentals	0	0	0	0
Other	0	1,908	0	0
<i>Total Revenues</i>	<u>501,268</u>	<u>2,438,705</u>	<u>212,950</u>	<u>322,601</u>
Expenditures				
Current:				
General Government	0	0	0	0
Security of Persons and Property	865,318	1,370,063	39,631	0
Public Health	0	0	0	0
Transportation	0	1,469,408	162,842	87,372
Community Environment	0	0	0	0
Leisure Time Activities	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>865,318</u>	<u>2,839,471</u>	<u>202,473</u>	<u>87,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(364,050)	(400,766)	10,477	235,229
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	850	0	0
Operating Transfers In	166,403	0	0	0
Operating Transfers Out	(519,823)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(353,420)</u>	<u>850</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				
	(717,470)	(399,916)	10,477	235,229
<i>Fund Balances Beginning of Year</i>	717,473	774,621	78,052	296,724
Increase in Reserve for Inventory	0	88,175	0	0
<i>Fund Balances End of Year</i>	<u>\$3</u>	<u>\$462,880</u>	<u>\$88,529</u>	<u>\$531,953</u>

Cornerstone Parking Deck	Community Development	Health Services	Crime Lab	Court's Computer
\$0	\$0	\$0	\$0	\$0
294,577	0	0	0	154,896
0	0	137,778	0	0
0	0	0	0	0
0	4,248,375	1,874,277	0	0
0	200,555	0	0	0
0	0	0	0	0
0	0	0	0	0
0	508,577	0	0	41
<u>294,577</u>	<u>4,957,507</u>	<u>2,012,055</u>	<u>0</u>	<u>154,937</u>
128,773	0	0	0	155,820
0	0	0	0	0
0	0	2,232,919	0	0
28,984	0	0	0	0
0	5,662,004	0	0	0
0	0	0	0	0
0	335,000	0	0	0
0	279,174	0	0	0
<u>157,757</u>	<u>6,276,178</u>	<u>2,232,919</u>	<u>0</u>	<u>155,820</u>
136,820	(1,318,671)	(220,864)	0	(883)
0	0	0	0	0
0	0	40,000	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
136,820	(1,318,671)	(180,864)	0	(883)
97,132	6,049,385	1,158,893	(7,535)	283,700
0	0	0	0	0
<u>\$233,952</u>	<u>\$4,730,714</u>	<u>\$978,029</u>	<u>(\$7,535)</u>	<u>\$282,817</u>

(continued)

City of Canton, Ohio
*Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000*

	Recycle Ohio	Youth Development	Enforcement and Education	Indigent Driver Alcohol Treatment
Revenues				
Property and Other Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	32,408
Fines and Forfeitures	0	0	10,378	33,417
Intergovernmental	47,630	46,715	0	0
Interest	0	0	0	0
Contributions and Donations	0	1,623	0	0
Rentals	0	0	0	0
Other	0	0	0	0
<i>Total Revenues</i>	<u>47,630</u>	<u>48,338</u>	<u>10,378</u>	<u>65,825</u>
Expenditures				
Current:				
General Government	0	75,607	0	68,061
Security of Persons and Property	0	0	28,144	2,418
Public Health	0	0	0	0
Transportation	0	0	0	0
Community Environment	61,277	0	0	0
Leisure Time Activities	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>61,277</u>	<u>75,607</u>	<u>28,144</u>	<u>70,479</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(13,647)	(27,269)	(17,766)	(4,654)
Other Financing Sources (Uses)				
Sale of Fixed Assets	0	0	0	0
Operating Transfers In	0	15,000	0	0
Operating Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,647)	(12,269)	(17,766)	(4,654)
<i>Fund Balances Beginning of Year</i>	12,059	32,629	55,405	94,911
Increase in Reserve for Inventory	0	0	0	0
<i>Fund Balances End of Year</i>	<u>(\$1,588)</u>	<u>\$20,360</u>	<u>\$37,639</u>	<u>\$90,257</u>

Law Enforcement	Municipal Probation Services	Local Law Enforcement Block Grant	Other	Totals
\$0	\$1,392	\$0	\$0	\$454,643
0	21,620	0	1,365	472,458
0	0	0	0	170,186
22,180	0	0	11,898	77,873
0	0	335,458	192,325	9,696,231
0	0	7,446	0	276,915
1,000	0	0	165,539	168,162
0	0	0	33,170	33,170
0	0	60,927	32,212	603,665
<u>23,180</u>	<u>23,012</u>	<u>403,831</u>	<u>436,509</u>	<u>11,953,303</u>
0	39,093	0	335,608	802,962
28,748	0	284,679	141,426	2,760,427
0	0	0	0	2,232,919
0	0	0	6,409	1,755,015
0	0	0	0	5,723,281
0	0	0	2,238	2,238
0	0	0	0	335,000
0	0	0	0	279,174
<u>28,748</u>	<u>39,093</u>	<u>284,679</u>	<u>485,681</u>	<u>13,891,016</u>
(5,568)	(16,081)	119,152	(49,172)	(1,937,713)
0	0	0	0	850
0	0	59,381	85,000	365,784
0	0	0	0	(519,823)
<u>0</u>	<u>0</u>	<u>59,381</u>	<u>85,000</u>	<u>(153,189)</u>
(5,568)	(16,081)	178,533	35,828	(2,090,902)
13,035	95,523	196,991	134,413	10,083,411
0	0	0	0	88,175
<u>\$7,467</u>	<u>\$79,442</u>	<u>\$375,524</u>	<u>\$170,241</u>	<u>\$8,080,684</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Police and Fire Pension Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$459,320	\$453,251	(\$6,069)
Intergovernmental	59,072	48,017	(11,055)
<i>Total Revenues</i>	<u>518,392</u>	<u>501,268</u>	<u>(17,124)</u>
Expenditures			
Current:			
Security of Persons and Property:			
<i>Police Administration:</i>			
Fringe Benefits	432,659	432,659	0
<i>Total Police Administration</i>	<u>432,659</u>	<u>432,659</u>	<u>0</u>
<i>Fire Administration:</i>			
Fringe Benefits	432,659	432,659	0
<i>Total Fire Administration</i>	<u>432,659</u>	<u>432,659</u>	<u>0</u>
<i>Total Expenditures</i>	<u>865,318</u>	<u>865,318</u>	<u>0</u>
Excess of Revenues (Under) Expenditures	(346,926)	(364,050)	(17,124)
Other Financing Sources (Uses)			
Operating Transfers In	149,276	166,403	17,127
Operating Transfers Out	(519,823)	(519,823)	0
<i>Total Other Financing Sources</i>	<u>(370,547)</u>	<u>(353,420)</u>	<u>17,127</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(717,473)	(717,470)	3
<i>Fund Balance Beginning of Year</i>	717,473	717,473	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3</u>	<u>\$3</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Street Construction, Maintenance, and Repair Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$2,470,000	\$2,480,467	\$10,467
Interest	50,000	54,378	4,378
Other	0	1,908	1,908
<i>Total Revenues</i>	<u>2,520,000</u>	<u>2,536,753</u>	<u>16,753</u>
Expenditures			
Current:			
Security of Persons and Property:			
<i>Traffic Divisions-Traffic Engineer Administration:</i>			
Salaries and Wages	220,713	210,696	\$10,017
Fringe Benefits	69,791	68,567	\$1,224
Materials and Supplies	16,248	9,663	\$6,585
Contractual Services	72,621	66,444	\$6,177
Capital Outlay	22,638	1,780	\$20,858
Other	9,125	7,697	\$1,428
<i>Total Traffic Divisions-Traffic Engineer Administration</i>	<u>411,136</u>	<u>364,847</u>	<u>46,289</u>
<i>Traffic Divisions-Traffic Sign and Paint:</i>			
Salaries and Wages	204,293	202,295	\$1,998
Fringe Benefits	70,194	69,534	\$660
Materials and Supplies	87,302	84,367	\$2,935
Contractual Services	21,229	16,878	\$4,351
Capital Outlay	3,820	3,127	\$693
Other	32,842	28,456	\$4,386
<i>Total Traffic Divisions-Traffic Sign and Paint</i>	<u>419,680</u>	<u>404,657</u>	<u>15,023</u>
<i>Traffic Divisions-Traffic Signal:</i>			
	272,148	272,148	\$0
Fringe Benefits	87,932	87,493	\$439
Materials and Supplies	29,063	23,421	\$5,642
Contractual Services	226,630	212,703	\$13,927
Capital Outlay	4,354	4,325	\$29
Other	21,446	21,146	\$300
<i>Total Traffic Divisions-Traffic Signal</i>	<u>641,573</u>	<u>621,236</u>	<u>20,337</u>
<i>Total Security Persons and Property</i>	<u>\$1,472,389</u>	<u>\$1,390,740</u>	<u>\$81,649</u>

(continued)

City of Canton, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balances -Budget (Non-GAAP Basis) and Actual
Street Construction, Maintenance, and Repair Fund (continued)
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Transportation:</i>			
<i>Street Maintenance:</i>			
Salaries and Wages	\$559,174	\$517,441	\$41,733
Fringe Benefits	229,547	213,130	\$16,417
Materials and Supplies	301,715	292,158	\$9,557
Contractual Services	85,967	74,386	\$11,581
Capital Outlay	495	0	\$495
Other	233,207	226,191	\$7,016
<i>Total Transportation</i>	<u>1,410,105</u>	<u>1,323,306</u>	<u>86,799</u>
<i>Total Expenditures</i>	<u>2,882,494</u>	<u>2,714,046</u>	<u>168,448</u>
Excess of Revenues (Under) Expenditures	(362,494)	(177,293)	185,201
Other Financing Sources			
Sale of Fixed Assets	0	850	850
<i>Total Other Financing Sources</i>	<u>0</u>	<u>850</u>	<u>850</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(362,494)	(176,443)	186,051
<i>Fund Balance Beginning of Year</i>	310,185	310,185	0
Unexpended Prior Year Encumbrances	52,348	52,348	0
<i>Fund Balance End of Year</i>	<u>\$39</u>	<u>\$186,090</u>	<u>\$186,051</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
State Highway Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$224,000	\$203,669	(\$20,331)
Interest	13,000	14,536	1,536
<i>Total Revenues</i>	<u>237,000</u>	<u>218,205</u>	<u>(18,795)</u>
Expenditures			
Current:			
Security of Persons and Property:			
<i>Traffic Divisions-Traffic Signal:</i>			
Contractual Services	44,384	40,000	4,384
<i>Transportation:</i>			
Street Maintenance:			
Salaries and Wages	113,001	80,427	32,574
Fringe Benefits	43,483	32,040	11,443
Materials and Supplies	14,724	12,488	2,236
Contractual Services	2,700	2,603	97
Other	33,200	33,000	200
<i>Total Transportation</i>	<u>207,108</u>	<u>160,558</u>	<u>46,550</u>
<i>Total Expenditures</i>	<u>251,492</u>	<u>200,558</u>	<u>50,934</u>
Excess of Revenues Over (Under) Expenditures	(14,492)	17,647	32,139
<i>Fund Balance Beginning of Year</i>	57,001	57,001	0
Unexpended Prior Year Encumbrances	4,558	4,558	0
<i>Fund Balance End of Year</i>	<u>\$47,067</u>	<u>\$79,206</u>	<u>\$32,139</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Municipal Road Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$205,602	\$322,601	\$116,999
Expenditures			
Current:			
<i>Transportation:</i>			
Engineering-Engineering Administration:			
Materials and Supplies	296,723	128,000	168,723
Excess of Revenues Over (Under) Expenditures	(91,121)	194,601	285,722
<i>Fund Balance Beginning of Year</i>	256,508	256,508	0
Unexpended Prior Year Encumbrances	40,216	40,216	0
<i>Fund Balance End of Year</i>	\$205,603	\$491,325	\$285,722

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Cornerstone Parking Deck Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$285,000	\$294,577	\$9,577
Expenditures			
Current:			
General Government:			
<i>Service Director-Service Director Administration:</i>			
Contractual Services	194,928	181,252	13,676
Excess of Revenues Over Expenditures	90,072	113,325	23,253
<i>Fund Balance Beginning of Year</i>	97,100	97,100	0
Unexpended Prior Year Encumbrances	33	33	0
<i>Fund Balance End of Year</i>	<u>\$187,205</u>	<u>\$210,458</u>	<u>\$23,253</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Community Development Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$15,180,090	\$4,248,575	(\$10,931,515)
Interest	26,518	203,669	177,151
Other	32,450	1,005,166	972,716
<i>Total Revenues</i>	<u>15,239,058</u>	<u>5,457,410</u>	<u>(9,781,648)</u>
Expenditures			
Current:			
Community Environment:			
<i>Community Development Administration:</i>			
Salaries and Wages	1,030,900	927,328	103,572
Fringe Benefits	745,498	306,395	439,103
Materials and Supplies	45,870	21,500	24,370
Contractual Services	3,630,146	3,106,949	523,197
Capital Outlay	268,908	62,667	206,241
Other	6,668,300	3,252,935	3,415,365
<i>Total Community Development Administration</i>	<u>12,389,622</u>	<u>7,677,774</u>	<u>4,711,848</u>
<i>Community Development Rehab:</i>			
Other	5,566	0	5,566
<i>Community Development Planning:</i>			
Contractual Services	10,100	10,043	57
<i>Total Community Environment</i>	<u>12,405,288</u>	<u>7,687,817</u>	<u>4,717,471</u>
Debt Service:			
Principal Retirement	335,000	335,000	0
Interest and Fiscal Charges	279,174	279,174	0
<i>Total Debt Service</i>	<u>614,174</u>	<u>614,174</u>	<u>0</u>
<i>Total Expenditures</i>	<u>13,019,462</u>	<u>8,301,991</u>	<u>4,717,471</u>
Excess of Revenues Over (Under) Expenditures	<u>2,219,596</u>	<u>(2,844,581)</u>	<u>(5,064,177)</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	(4,960,152)	(4,960,152)	0
Unexpended Prior Year Encumbrances	2,991,517	2,991,517	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$250,961</u>	<u>(\$4,813,216)</u>	<u>(\$5,064,177)</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Health Services Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Licenses, Permits and Fees	\$136,370	\$137,778	\$1,408
Intergovernmental	1,897,564	1,874,597	(22,967)
<i>Total Revenues</i>	<u>2,033,934</u>	<u>2,012,375</u>	<u>(21,559)</u>
Expenditures			
Current:			
Public Health:			
<i>Health Administration:</i>			
Salaries and Wages	1,284,914	1,072,125	212,789
Fringe Benefits	393,177	342,524	50,653
Materials and Supplies	142,161	67,170	74,991
Contractual Services	101,240	86,013	15,227
Capital Outlay	73,947	71,262	2,685
Other	609,548	581,463	28,085
<i>Total Health Administration</i>	<u>2,604,987</u>	<u>2,220,557</u>	<u>384,430</u>
<i>Environmental Health Administration:</i>			
Fringe Benefits	4,070	0	4,070
Contractual Services	253	0	253
<i>Total Environmental Health Administration</i>	<u>4,323</u>	<u>0</u>	<u>4,323</u>
<i>Total Expenditures</i>	<u>2,609,310</u>	<u>2,220,557</u>	<u>388,753</u>
Excess of Revenues (Under) Expenditures	<u>(575,376)</u>	<u>(208,182)</u>	<u>367,194</u>
Other Financing Sources (Uses)			
Advances In	0	19,850	19,850
Advances Out	(19,850)	(19,850)	0
Operating Transfers In	0	40,000	40,000
Operating Transfers Out	(1,710)	0	1,710
<i>Total Other Financing Sources (Uses)</i>	<u>(\$21,560)</u>	<u>\$40,000</u>	<u>\$61,560</u>

(continued)

City of Canton, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balances -Budget (Non-GAAP Basis) and Actual
Health Services Fund (continued)
For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(\$596,936)	(\$168,182)	\$428,754
<i>Fund Balance Beginning of Year</i>	1,182,081	1,182,081	0
Unexpended Prior Year Encumbrances	61,544	61,544	0
<i>Fund Balance End of Year</i>	<u>\$646,689</u>	<u>\$1,075,443</u>	<u>\$428,754</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Crime Lab Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
Other Financing (Uses)			
Transfers Out	(2,572)	0	2,572
Excess of Revenues (Under) Expenditures and Other Financing (Uses)	(2,572)	0	2,572
<i>Fund Balance Beginning of Year</i>	2,572	2,572	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$2,572</u>	<u>\$2,572</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Court's Computer Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$158,428	\$158,451	\$23
Other	23	41	18
<i>Total Revenues</i>	<u>158,451</u>	<u>158,492</u>	<u>41</u>
Expenditures			
Current:			
General Government:			
<i>Courts/Judge-Judge Administration:</i>			
Materials and Supplies	101,612	44,126	57,486
Contractual Services	72,486	65,694	6,792
Capital Outlay	95,469	75,544	19,925
Other	2,322	560	1,762
<i>Total Expenditures</i>	<u>271,889</u>	<u>185,924</u>	<u>85,965</u>
Excess of Revenues (Under) Expenditures	(113,438)	(27,432)	86,006
<i>Fund Balance Beginning of Year</i>	256,917	256,917	0
Unexpended Prior Year Encumbrances	543	543	0
<i>Fund Balance End of Year</i>	<u><u>\$144,022</u></u>	<u><u>\$230,028</u></u>	<u><u>\$86,006</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Recycle Ohio Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$47,630	\$47,630	\$0
Expenditures			
Current:			
Community Environment:			
<i>Community Development Planning:</i>			
Materials and Supplies	1,830	1,830	0
Contractual Services	49,235	49,235	0
<i>Total Expenditures</i>	51,065	51,065	0
Excess of Revenues (Under) Expenditures	(3,435)	(3,435)	0
<i>Fund Balance Beginning of Year</i>	3,436	3,436	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$0

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Youth Development Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$61,715	\$46,715	(\$15,000)
Contributions and Donations	1,400	1,623	223
<i>Total Revenues</i>	<u>63,115</u>	<u>48,338</u>	<u>(14,777)</u>
Expenditures			
Current:			
General Government:			
<i>Youth Development Administration:</i>			
Salaries and Wages	33,225	29,718	3,507
Fringe Benefits	8,190	6,224	1,966
Materials and Supplies	35,178	22,833	12,345
Contractual Services	6,248	5,951	297
Other	13,031	11,593	1,438
<i>Total Expenditures</i>	<u>95,872</u>	<u>76,319</u>	<u>19,553</u>
Excess of Revenues (Under) Expenditures	(32,757)	(27,981)	4,776
Other Financing Sources			
Transfers In	0	15,000	15,000
Excess of Revenues and Other Financing Sources (Under) Expenditures	(32,757)	(12,981)	19,776
<i>Fund Balance Beginning of Year</i>	28,529	28,529	0
Unexpended Prior Year Encumbrances	4,477	4,477	0
<i>Fund Balance End of Year</i>	<u>\$249</u>	<u>\$20,025</u>	<u>\$19,776</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$10,000	\$10,511	\$511
Expenditures			
Current:			
Security of Persons and Property:			
<i>Enforcement and Education:</i>			
Materials and Supplies	41,468	17,991	23,477
Contractual Services	1,787	1,500	287
Capital Outlay	1,840	0	1,840
Other	4,600	2,868	1,732
<i>Total Expenditures</i>	49,695	22,359	27,336
Excess of Revenues (Under) Expenditures	(39,695)	(11,848)	27,847
<i>Fund Balance Beginning of Year</i>	48,844	48,844	0
<i>Fund Balance End of Year</i>	\$9,149	\$36,996	\$27,847

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Indigent Driver Alcohol Treatment Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$66,600	\$66,637	\$37
Expenditures			
Current:			
General Government:			
<i>Courts/Judge-Judge Administration:</i>			
Contractual Services	94,911	68,061	26,850
Excess of Revenues (Under) Expenditures	(28,311)	(1,424)	26,887
<i>Fund Balance Beginning of Year</i>	91,669	91,669	0
<i>Fund Balance End of Year</i>	<u>\$63,358</u>	<u>\$90,245</u>	<u>\$26,887</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Law Enforcement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$24,568	\$24,643	\$75
Contributions and Donations	500	1,000	500
<i>Total Revenues</i>	<u>25,068</u>	<u>25,643</u>	<u>575</u>
Expenditures			
Current:			
Security of Persons and Property:			
<i>Police Administration:</i>			
Materials and Supplies	7,718	7,718	0
Contractual Services	1,855	1,330	525
Capital Outlay	4,929	4,902	27
Other	13,517	13,378	139
<i>Total Expenditures</i>	<u>28,019</u>	<u>27,328</u>	<u>691</u>
Excess of Revenues (Under) Expenditures	(2,951)	(1,685)	1,266
<i>Fund Balance Beginning of Year</i>	8,634	8,634	0
Unexpended Prior Year Encumbrances	312	312	0
<i>Fund Balance End of Year</i>	<u><u>\$5,995</u></u>	<u><u>\$7,261</u></u>	<u><u>\$1,266</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Municipal Probation Services Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$23,202	\$23,202	\$0
Expenditures			
Current:			
General Government:			
<i>Courts/Judge-Judge Administration:</i>			
Salaries and Wages	32,034	31,314	720
Fringe Benefits	9,924	6,323	3,601
Materials and Supplies	47,027	0	47,027
Capital Outlay	4,335	0	4,335
Other	700	499	201
<i>Total Expenditures</i>	94,020	38,136	55,884
Excess of Revenues (Under) Expenditures	(70,818)	(14,934)	55,884
<i>Fund Balance Beginning of Year</i>	94,277	94,277	0
<i>Fund Balance End of Year</i>	\$23,459	\$79,343	\$55,884

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Local Law Enforcement Block Grant Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$353,246	\$335,458	(\$17,788)
Interest	11,569	7,249	(4,320)
Other	60,927	60,927	0
<i>Total Revenues</i>	<u>425,742</u>	<u>403,634</u>	<u>(22,108)</u>
Expenditures			
Current:			
Security of Persons and Property:			
<i>Police Administration:</i>			
Materials and Supplies	122,795	122,512	283
Contractual Services	141,706	15,647	126,059
Capital Outlay	11,012	11,012	0
Other	1,153	1,153	0
<i>Total Expenditures</i>	<u>276,666</u>	<u>150,324</u>	<u>126,342</u>
Excess of Revenues Over Expenditures	149,076	253,310	104,234
Other Financing Sources			
Transfers In	37,273	59,381	22,108
Excess of Revenues and Other Financing Sources Over Expenditures	186,349	312,691	126,342
<i>Fund Balance Beginning of Year</i>	61,818	61,818	0
<i>Fund Balance End of Year</i>	<u>\$248,167</u>	<u>\$374,509</u>	<u>\$126,342</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
City Hall Plaza Fund
For the Year Ended December 31, 2000

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

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Guardrail/Attenuator Replacement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$7,032	\$7,032	\$0
Expenditures			
Current:			
General Government:			
<i>Law Director-Administration:</i>			
Materials and Supplies	59	0	59
Transportation:			
<i>Law Director-Administration</i>			
Materials and Supplies	6,689	6,409	280
<i>Total Expenditures</i>	6,748	6,409	339
Excess of Revenues Over Expenditures	284	623	339
<i>Fund Balance Beginning of Year</i>	5,903	5,903	0
<i>Fund Balance End of Year</i>	\$6,187	\$6,526	\$339

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Southeast Community Center Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$1,350	\$1,365	\$15
Contributions and Donations	158,110	158,600	490
Rentals	24,740	24,970	230
Others	7,000	7,926	926
<i>Total Revenues</i>	<u>191,200</u>	<u>192,861</u>	<u>1,661</u>
Expenditures			
Current:			
General Government:			
<i>Service Director-Administration:</i>			
Contractual Services	<u>143</u>	<u>0</u>	<u>143</u>
<i>Southeast Community Center Maintenance:</i>			
Salaries and Wages	137,042	111,218	25,824
Fringe Benefits	52,777	43,089	9,688
Materials and Supplies	14,500	11,611	2,889
Contractual Services	68,777	65,724	3,053
Capital Outlay	11,023	9,967	1,056
Other	2,000	1,000	1,000
<i>Total SoutheastCommunity Center Maintenance</i>	<u>286,119</u>	<u>242,609</u>	<u>43,510</u>
<i>Total Expenditures</i>	<u>286,262</u>	<u>242,609</u>	<u>43,653</u>
Excess of Revenues (Under) Expenditures	(95,062)	(49,748)	45,314
Other Financing Sources			
Operating In	<u>85,000</u>	<u>85,000</u>	<u>0</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(10,062)	35,252	45,314
<i>Fund Balance Beginning of Year</i>	38,362	38,362	0
Unexpended Prior Year Encumbrances	143	143	0
<i>Fund Balance End of Year</i>	<u>\$28,443</u>	<u>\$73,757</u>	<u>\$45,314</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Park Fund
For the Year Ended December 31, 2000

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Rentals	<u>\$8,200</u>	<u>\$8,200</u>	<u>\$0</u>
Expenditures			
Current:			
General Government			
<i>Service Director-Administration:</i>			
Materials and Supplies	40	0	40
Capital Outlay	<u>2,407</u>	<u>0</u>	<u>2,407</u>
Total General Government	<u>2,447</u>	<u>0</u>	<u>2,447</u>
Leisure Time Activities:			
<i>Park Division - Special Parks Funds:</i>			
Materials and Supplies	2,000	751	1,249
Contractual Services	1,780	846	934
Capital Outlay	<u>5,721</u>	<u>0</u>	<u>5,721</u>
Total Leisure Time Activities	<u>9,501</u>	<u>1,597</u>	<u>7,904</u>
<i>Total Expenditures</i>	<u>11,948</u>	<u>1,597</u>	<u>10,351</u>
Excess of Revenues Over (Under) Expenditures	(3,748)	6,603	10,351
<i>Fund Balance Beginning of Year</i>	10,088	10,088	0
<i>Fund Balance End of Year</i>	<u><u>\$6,340</u></u>	<u><u>\$16,691</u></u>	<u><u>\$10,351</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
D.A.R.E. Program Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Contributions and Donations	\$7,000	\$6,939	(\$61)
Other	15,208	20,669	5,461
<i>Total Revenues</i>	<u>22,208</u>	<u>27,608</u>	<u>5,400</u>
Expenditures			
Current:			
Security of Persons and Property:			
<i>Police Administration:</i>			
Fringe Benefits	805	805	0
Materials and Supplies	11,268	5,939	5,329
Contractual Services	3,895	3,171	724
Capital Outlay	1,365	955	410
Other	1,454	1,454	0
<i>Total Expenditures</i>	<u>18,787</u>	<u>12,324</u>	<u>6,463</u>
Excess of Revenues Over Expenditures	3,421	15,284	11,863
<i>Fund Balance Beginning of Year</i>	5,651	5,651	0
Unexpended Prior Year Encumbrances	74	74	0
<i>Fund Balance End of Year</i>	<u>\$9,146</u>	<u>\$21,009</u>	<u>\$11,863</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Fines and Forfeitures	\$11,898	\$11,898	\$0
Expenditures			
Current:			
Security of Persons and Property:			
<i>Police Administration:</i>			
Materials and Supplies	8,947	8,616	331
Contractual Services	6,414	6,317	97
Capital Outlay	2	2	0
Other	150	150	0
<i>Total Expenditures</i>	15,513	15,085	428
Excess of Revenues (Under) Expenditures	(3,615)	(3,187)	428
<i>Fund Balance Beginning of Year</i>	4,962	4,962	0
<i>Fund Balance End of Year</i>	\$1,347	\$1,775	\$428

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Misdemeanor Community Sanction Grant Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$80,928	\$73,928	(\$7,000)
Expenditures			
Current:			
General Government:			
<i>Courts/Judge-Judge Administration 4th year grant:</i>			
Salaries and Wages	29,707	24,027	5,680
Fringe Benefits	5,179	5,076	103
Materials and Supplies	707	700	7
Capital Outlay	79	0	79
Other	27,617	27,609	8
<i>Total Courts/Judge-Judge Administration 4th year grant</i>	<u>63,289</u>	<u>57,412</u>	<u>5,877</u>
<i>Courts/Judge-Judge Administration 5th year grant:</i>			
Salaries and Wages	7,480	2,833	4,647
Fringe Benefits	1,875	512	1,363
Other	9,355	9,355	0
<i>Total Courts/Judge-Judge Administration 5th year grant:</i>	<u>18,710</u>	<u>12,700</u>	<u>6,010</u>
<i>Total Expenditures</i>	<u>81,999</u>	<u>70,112</u>	<u>11,887</u>
Excess of Revenues Over (Under) Expenditures	(1,071)	3,816	4,887
<i>Fund Balance Beginning of Year</i>	8,072	8,072	0
<i>Fund Balance End of Year</i>	<u>\$7,001</u>	<u>\$11,888</u>	<u>\$4,887</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
COPS School Based Partnership Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$118,397	\$118,397	\$0
Expenditures			
Current:			
Security of Persons and Property:			
<i>Police Administration:</i>			
Other	118,397	118,397	0
Excess of Revenues Over (Under) Expenditures	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Thermal Imaging System Fund
For the Year Ended December 31, 2000

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

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Clerk of Courts Administration Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures			
Current:			
General Government:			
<i>Courts/Clerk Administration</i>			
Contractual Services	5,280	0	5,280
Other	20,929	19,700	1,229
<i>Total Expenditures</i>	<u>26,209</u>	<u>19,700</u>	<u>6,509</u>
Excess of Revenues (Under) Expenditures	(26,209)	(19,700)	6,509
<i>Fund Balance Beginning of Year</i>	15,649	15,649	0
Unexpended Prior Year Encumbrances	5,280	5,280	0
<i>Fund Balance End of Year</i>	<u><u>(\$5,280)</u></u>	<u><u>\$1,229</u></u>	<u><u>\$6,509</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Court Security Funding Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Current:			
General Government:			
<i>Courts/Judge-Judge Administration:</i>			
Materials and Supplies	250	0	250
Capital Outlay	<u>6,792</u>	<u>0</u>	<u>6,792</u>
<i>Total Expenditures</i>	<u>7,042</u>	<u>0</u>	<u>7,042</u>
Excess of Revenues (Under) Expenditures	(7,042)	0	7,042
<i>Fund Balance Beginning of Year</i>	6,900	6,900	0
Unexpended Prior Year Encumbrances	142	142	0
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$7,042</u></u>	<u><u>\$7,042</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property and Other Taxes	\$459,320	\$453,251	(\$6,069)
Charges for Services	467,980	477,595	9,615
Licenses, Permits and Fees	136,370	137,778	1,408
Fines and Forfeitures	113,066	113,689	623
Intergovernmental	20,698,244	9,800,054	(10,898,190)
Interest	101,087	279,832	178,745
Contributions and Donations	167,010	168,162	1,152
Rentals	32,940	33,170	230
Other	122,640	1,103,669	981,029
<i>Total Revenues</i>	<u>22,298,657</u>	<u>12,567,200</u>	<u>(9,731,457)</u>
Expenditures			
Current:			
<i>General Government:</i>			
Cornerstone Parking Deck Fund	194,928	181,252	13,676
Court's Computer Funds	271,889	185,924	85,965
Youth Development	95,872	76,319	19,553
Indigent Driver Alcohol Treatment Fund	94,911	68,061	26,850
Municipal Probation Services Fund	94,020	38,136	55,884
City Hall Plaza Fund	452	0	452
Guardrail/Attenuator Replacement Fund	59	0	59
Southeast Community Center Fund	286,262	242,609	43,653
Park Fund	2,447	0	2,447
Misdemeanor Community Sanction Grant Fund	81,999	70,112	11,887
Clerk of Courts Administration Fund	26,209	19,700	6,509
Court Security Funding Grant	7,042	0	7,042
<i>Total General Government</i>	<u>1,156,090</u>	<u>882,113</u>	<u>273,977</u>
<i>Security of Persons and Property:</i>			
Police and Fire Pension Fund	865,318	865,318	0
Street Construction, Maintenance and Repair Fund	1,472,389	1,390,740	81,649
State Highway Fund	44,384	40,000	4,384
Enforcement and Education Fund	49,695	22,359	27,336
Law Enforcement Fund	28,019	27,328	691
Local Law Enforcement Block Grant Fund	276,666	150,324	126,342
D.A.R.E. Program Fund	18,787	12,324	6,463
Drug Law Enforcement Fund	15,513	15,085	428
COPS School Based Partnership Fund	118,397	118,397	0
Thermal Imaging System Fund	500	500	0
<i>Total Security of Persons and Property</i>	<u>\$2,889,668</u>	<u>\$2,642,375</u>	<u>\$247,293</u>

(continued)

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
All Special Revenue Funds (continued)
For the Year Ended December 31, 2000

<i>Public Health:</i>			
Health Services Fund	\$2,609,310	\$2,220,557	\$388,753
<i>Transportation:</i>			
Street Construction, Maintenance and Repair Fund	1,410,105	1,323,306	86,799
State Highway Fund	207,108	160,558	46,550
Municipal Road Fund	296,723	128,000	168,723
Guardrail/Attenuator Replacement Fund	6,689	6,409	280
<i>Total Transportation</i>	<u>1,920,625</u>	<u>1,618,273</u>	<u>302,352</u>
<i>Community Environment:</i>			
Community Development Fund	12,405,288	7,687,817	4,717,471
Recycle Ohio Fund	51,065	51,065	0
<i>Total Community Environment</i>	<u>12,456,353</u>	<u>7,738,882</u>	<u>4,717,471</u>
<i>Leisure Time Activities:</i>			
Park Fund	9,501	1,597	7,904
<i>Debt Service:</i>			
Principal Retirement	335,000	335,000	0
Interest and Fiscal Charges	279,174	279,174	0
<i>Total Debt Service</i>	<u>614,174</u>	<u>614,174</u>	<u>0</u>
<i>Total Expenditures</i>	<u>21,655,721</u>	<u>15,717,971</u>	<u>5,937,750</u>
Excess of Revenues Over (Under) Expenditures	<u>642,936</u>	<u>(3,150,771)</u>	<u>(3,793,707)</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	0	850	850
Advances In	0	19,850	19,850
Advances Out	(19,850)	(19,850)	0
Operating Transfers In	271,549	365,784	94,235
Operating Transfers Out	(524,105)	(519,823)	4,282
<i>Total Other Financing (Uses)</i>	<u>(272,406)</u>	<u>(153,189)</u>	<u>119,217</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	370,530	(3,303,960)	(3,674,490)
<i>Fund Balances Beginning of Year</i>	(1,646,569)	(1,646,569)	0
Unexpended Prior Year Encumbrances	3,161,187	3,161,187	0
<i>Fund Balances End of Year</i>	<u>\$1,885,148</u>	<u>(\$1,789,342)</u>	<u>(\$3,674,490)</u>

Debt Service Funds

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

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

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

City of Canton, Ohio
Combining Balance Sheet
All Debt Service Funds

	<u>General Obligation Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$18,521	\$0	\$18,521
Cash and Cash Equivalents with Fiscal Agents	3,019	0	3,019
Accounts Receivable	0	29,161	29,161
Total Assets	<u>\$21,540</u>	<u>\$29,161</u>	<u>\$50,701</u>
Liabilities			
Deferred Revenue	\$0	\$29,161	\$29,161
Fund Equity			
Fund Balances:			
Unreserved, Undesignated	<u>21,540</u>	<u>0</u>	<u>21,540</u>
Total Liabilities and Fund Equity	<u>\$21,540</u>	<u>\$29,161</u>	<u>\$50,701</u>

City of Canton, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Debt Service Funds
For the Year Ended December 31, 2000*

	<u>General Obligation Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Totals</u>
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Principal Retirement	6,235,000	0	6,235,000
Interest and Fiscal Charges	1,281,145	0	1,281,145
<i>Total Expenditures</i>	<u>7,516,145</u>	<u>0</u>	<u>7,516,145</u>
Excess of Revenues (Under)			
Expenditures	(7,516,145)	0	(7,516,145)
Other Financing Sources (Uses)			
Operating Transfers In	7,519,163	0	7,519,163
Operating Transfers Out	0	(236,192)	(236,192)
<i>Total Other Financing Sources (Uses)</i>	<u>7,519,163</u>	<u>(236,192)</u>	<u>7,282,971</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	3,018	(236,192)	(233,174)
<i>Fund Balances Beginning of Year</i>	<u>18,522</u>	<u>236,192</u>	<u>254,714</u>
<i>Fund Balances End of Year</i>	<u><u>\$21,540</u></u>	<u><u>\$0</u></u>	<u><u>\$21,540</u></u>

City of Canton, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balances -Budget (Non-GAAP Basis) and Actual
 General Obligation Bond Retirement Fund
 For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	\$0	\$0	\$0
Revenues			
Expenditures			
Debt Service:			
<i>Principal Retirement:</i>			
Various Purpose Notes	6,650,000	6,650,000	0
General Obligation Various Improvement Bonds	1,610,000	1,610,000	0
<i>Total Principal Retirement</i>	<u>8,260,000</u>	<u>8,260,000</u>	<u>0</u>
<i>Interest and Fiscal Charges:</i>			
Various Purpose Notes	227,790	227,623	167
General Obligation Various Improvement Bonds	1,056,540	1,056,540	0
<i>Total Interest and Fiscal Charges</i>	<u>1,284,330</u>	<u>1,284,163</u>	<u>167</u>
<i>Total Expenditures</i>	<u>9,544,330</u>	<u>9,544,163</u>	<u>167</u>
Excess of Revenues (Under) Expenditures	<u>(9,544,330)</u>	<u>(9,544,163)</u>	<u>167</u>
Other Financing Sources			
Operating Transfers In	9,544,163	9,544,163	0
<i>Total Other Financing Sources</i>	<u>9,544,163</u>	<u>9,544,163</u>	<u>0</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures	(167)	0	167
<i>Fund Balance Beginning of Year</i>	18,523	18,523	0
<i>Fund Balance End of Year</i>	<u>\$18,356</u>	<u>\$18,523</u>	<u>\$167</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$0	\$0	\$0
Expenditures	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0
Other Financing (Uses)			
Operating Transfer Out	(236,192)	(236,192)	0
<i>Fund Balance Beginning of Year</i>	236,192	236,192	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
All Debt Service Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	\$0	\$0	\$0
Revenues			
Expenditures			
Debt Service:			
<i>Principal Retirement:</i>			
General Obligation Bond Retirement Fund	8,260,000	8,260,000	0
<i>Interest and Fiscal Charges:</i>			
General Obligation Bond Retirement Fund	1,284,330	1,284,163	167
<i>Total Expenditures</i>	<u>9,544,330</u>	<u>9,544,163</u>	<u>167</u>
Excess of Revenues (Under) Expenditures	<u>(9,544,330)</u>	<u>(9,544,163)</u>	<u>167</u>
Other Financing Sources (Uses)			
Operating Transfers In	9,544,163	9,544,163	0
Operating Transfers Out	<u>(236,192)</u>	<u>(236,192)</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>9,307,971</u>	<u>9,307,971</u>	<u>0</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(236,359)	(236,192)	167
<i>Fund Balances Beginning of Year</i>	254,715	254,715	0
<i>Fund Balances End of Year</i>	<u><u>\$18,356</u></u>	<u><u>\$18,523</u></u>	<u><u>\$167</u></u>

Capital Projects Funds

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

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

Motor Vehicle Purchase Fund To account for purchase and maintenance of City's vehicles.

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

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

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

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

Street & Storm Sewer Improvement Fund To account for costs associated with the repair, improvement, and construction of streets or storm sewer projects.

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

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

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

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

Salt Dome Fund
4th Ward Fire Station Fund
Building Acquisition Fund

City of Canton, Ohio
Combining Balance Sheet
All Capital Projects Funds
December 31, 2000

	Capital Projects	Motor Vehicle Purchase	Parking Deck Construction	Harmount Sidewalk Improvement	Traffic Signalization
Assets					
Equity in Pooled Cash and Cash Equivalents	\$2,317,937	\$1,366,539	\$86,123	\$160,002	\$138,112
Taxes Receivable	790,261	197,565	0	0	0
Accounts Receivable	0	0	0	0	0
Total Assets	\$3,108,198	\$1,564,104	\$86,123	\$160,002	\$138,112
Liabilities					
Accounts Payable	\$72,803	\$0	\$275	\$0	\$0
Contracts Payable	144,848	21,750	0	0	0
Accrued Wages and Benefits	27,305	0	0	0	0
Compensated Absences Payable	6,770	0	0	0	0
Intergovernmental Payable	2,594	0	0	0	0
Retainage Payable	0	0	0	0	0
Accrued Interest Payable	26,305	0	0	0	0
Notes Payable	0	0	0	0	0
Total Liabilities	280,625	21,750	275	0	0
Fund Equity					
Fund Balances (Deficit):					
Reserved for Encumbrances	436,960	835,124	6,445	120,370	54,277
Unreserved, Undesignated	2,390,613	707,230	79,403	39,632	83,835
Total Fund Equity (Deficit)	2,827,573	1,542,354	85,848	160,002	138,112
Total Liabilities and Fund Equity	\$3,108,198	\$1,564,104	\$86,123	\$160,002	\$138,112

Market Avenue Streetscape	Street & Storm Sewer Improvement	OPWC	Civic Center Improvement	Georgeview Estates Project	Other	Totals
\$422,737	\$398,997	\$20,396	\$1,016,609	\$220,566	\$266,706	\$6,414,724
0	0	0	0	0	0	987,826
0	0	0	0	75,501	0	75,501
<u>\$422,737</u>	<u>\$398,997</u>	<u>\$20,396</u>	<u>\$1,016,609</u>	<u>\$296,067</u>	<u>\$266,706</u>	<u>\$7,478,051</u>
\$18,473	\$0	\$0	\$0	\$0	\$0	\$91,551
0	0	1,349	0	0	0	167,947
0	0	0	0	0	0	27,305
0	0	0	0	0	0	6,770
0	0	0	0	0	0	2,594
50,000	0	0	0	17,123	0	67,123
0	0	0	0	0	0	26,305
101,800	0	0	203,600	406,900	152,700	865,000
<u>170,273</u>	<u>0</u>	<u>1,349</u>	<u>203,600</u>	<u>424,023</u>	<u>152,700</u>	<u>1,254,595</u>
385,327	107,648	7,864	691	18,448	200,518	2,173,672
(132,863)	291,349	11,183	812,318	(146,404)	(86,512)	4,049,784
<u>252,464</u>	<u>398,997</u>	<u>19,047</u>	<u>813,009</u>	<u>(127,956)</u>	<u>114,006</u>	<u>6,223,456</u>
<u>\$422,737</u>	<u>\$398,997</u>	<u>\$20,396</u>	<u>\$1,016,609</u>	<u>\$296,067</u>	<u>\$266,706</u>	<u>\$7,478,051</u>

City of Canton, Ohio
*Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
All Capital Projects Funds
For the Year Ended December 31, 2000*

	Capital Projects	Motor Vehicle Purchase	Parking Deck Construction	Harmount Sidewalk Improvement	Traffic Signalization
Revenues					
Municipal Income Tax	\$7,038,531	\$1,759,634	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Fines and Forfeitures	0	6,480	0	0	0
Intergovernmental	6,531	0	1,150,000	0	0
Interest	0	0	72,608	2,681	6,545
Rentals	109,325	0	0	0	0
Other	2,250	4,872	0	0	0
<i>Total Revenues</i>	<u>7,156,637</u>	<u>1,770,986</u>	<u>1,222,608</u>	<u>2,681</u>	<u>6,545</u>
Expenditures					
Capital Outlay	3,563,923	1,706,223	1,320,760	273,734	131,160
Debt Service:					
Principal Retirement	26,305	0	0	0	0
<i>Total Expenditures</i>	<u>3,590,228</u>	<u>1,706,223</u>	<u>1,320,760</u>	<u>273,734</u>	<u>131,160</u>
Excess of Revenues Over (Under) Expenditures	<u>3,566,409</u>	<u>64,763</u>	<u>(98,152)</u>	<u>(271,053)</u>	<u>(124,615)</u>
Other Financing Sources (Uses)					
Sale of Fixed Assets	73,889	19,191	0	0	0
Proceeds of Loan - SIB	0	0	1,857,235	0	0
Operating Transfers In	140,691	0	225,084	250,000	102,100
Operating Transfers Out	(4,106,168)	0	(3,351,515)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,891,588)</u>	<u>19,191</u>	<u>(1,269,196)</u>	<u>250,000</u>	<u>102,100</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(325,179)</u>	<u>83,954</u>	<u>(1,367,348)</u>	<u>(21,053)</u>	<u>(22,515)</u>
<i>Fund Balances Beginning of Year</i>	<u>3,152,752</u>	<u>1,458,400</u>	<u>1,453,196</u>	<u>181,055</u>	<u>160,627</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,827,573</u></u>	<u><u>\$1,542,354</u></u>	<u><u>\$85,848</u></u>	<u><u>\$160,002</u></u>	<u><u>\$138,112</u></u>

Market Avenue Streetscape	Street & Storm Sewer Improvement	OPWC	Civic Center Improvement	Georgeview Estates Project	Other	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$8,798,165
0	0	0	0	116,704	0	116,704
0	0	0	0	0	0	6,480
177,631	0	94,779	1,000,000	0	0	2,428,941
49,429	0	0	8,509	0	6,703	146,475
0	0	0	0	0	0	109,325
35,921	0	0	0	0	0	43,043
<u>262,981</u>	<u>0</u>	<u>94,779</u>	<u>1,008,509</u>	<u>116,704</u>	<u>6,703</u>	<u>11,649,133</u>
847,478	38,353	112,825	98,123	86,174	429,350	8,608,103
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,305</u>
<u>847,478</u>	<u>38,353</u>	<u>112,825</u>	<u>98,123</u>	<u>86,174</u>	<u>429,350</u>	<u>8,634,408</u>
<u>(584,497)</u>	<u>(38,353)</u>	<u>(18,046)</u>	<u>910,386</u>	<u>30,530</u>	<u>(422,647)</u>	<u>3,014,725</u>
0	0	0	0	0	0	93,080
0	0	0	0	0	0	1,857,235
694,891	437,350	0	122,049	223,378	140,790	2,336,333
<u>(264,891)</u>	<u>0</u>	<u>(139,032)</u>	<u>(322,049)</u>	<u>(623,378)</u>	<u>(292,449)</u>	<u>(9,099,482)</u>
<u>430,000</u>	<u>437,350</u>	<u>(139,032)</u>	<u>(200,000)</u>	<u>(400,000)</u>	<u>(151,659)</u>	<u>(4,812,834)</u>
(154,497)	398,997	(157,078)	710,386	(369,470)	(574,306)	(1,798,109)
<u>406,961</u>	<u>0</u>	<u>176,125</u>	<u>102,623</u>	<u>241,514</u>	<u>688,312</u>	<u>8,021,565</u>
<u>\$252,464</u>	<u>\$398,997</u>	<u>\$19,047</u>	<u>\$813,009</u>	<u>(\$127,956)</u>	<u>\$114,006</u>	<u>\$6,223,456</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$6,896,925	\$7,028,458	\$131,533
Intergovernmental	0	6,531	6,531
Rentals	90,475	109,325	18,850
Other	0	2,640	2,640
<i>Total Revenues</i>	<u>6,987,400</u>	<u>7,146,954</u>	<u>159,554</u>
Expenditures			
Capital Outlay:			
Safety Director:			
Safety Director:	42,000	0	42,000
Code Enforcement Administration	33,000	32,857	143
Central Communication Administration	0	0	0
Police Department-Police Administration	115,501	89,042	26,459
Fire Department-Fire Administration	152,027	150,443	1,584
Traffic Divisions:			
Traffic Divisions-Engineer Administration	12,000	12,000	0
Traffic Sign and Paint	8,000	8,000	0
Traffic Signal	586	0	586
Traffic Engineer/Parking Meter	12,000	10,963	1,037
Service Director:			
General Government-Support Administration	165,586	109,521	56,065
Service Director Administration	725,611	719,149	6,462
Purchasing Administration	3,015	0	3,015
Skating Rink	0	0	0
Engineering Administration	623,192	489,691	133,501
Engineering - 12th St./13th St. NW Connector	160,000	18,664	141,336
Street Administration	30,323	18,032	12,291
Street Paving	1,082,490	978,568	103,922
Street Guardrail/Attenuator Replacement	21,018	20,806	212
Civic Center Administration	49,914	44,555	5,359
Civic Center Air Conditioning	0	0	0
Building Maintenance Administration	0	0	0
Other Building	257,055	169,432	87,623
Motor Vehicle Administration	77,500	77,398	102
Health:			
Health Administration	0	0	0
Park Division:			
Park Administration	213,537	162,534	51,003
Park Police	\$112	\$0	\$112

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Capital Projects Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Mayor:			
Human Resources Administration	\$0	\$0	\$0
Baseball Stadium	40,784	29,550	11,234
Management Information Systems:			
MIS Administration	141,276	45,384	95,892
Systems	75,150	61,628	13,522
Kronos Time Keeping System	0	0	0
Council:			
Council Administration	12,201	10,990	1,211
Judges:			
Judge Administration	16,500	16,500	0
Court-Clerks:			
Clerk of Courts Administration	150,044	5,500	144,544
Law Director:			
Law Administration	0	0	0
Law Department Relocation/Renovation	1,486	0	1,486
Auditor:			
Auditor Administration	75,509	65,890	9,619
Income Tax:			
Income Tax Administration	12,002	11,972	30
Treasurer:			
Treasurer Administration	13,835	8,764	5,071
Operations (NSF Checks)	30,650	0	30,650
Board and Commissions			
Civil Services	0	0	0
<i>Total Expenditures</i>	<u>4,353,904</u>	<u>3,367,833</u>	<u>986,071</u>
Excess of Revenues Over Expenditures	2,633,496	3,779,121	1,145,625
Other Financing Sources (Uses)			
Sale of Fixed Assets	73,813	73,889	76
Operating Transfer In	0	140,691	140,691
Operating Transfers Out	(4,489,001)	(4,106,167)	382,834
<i>Total Other Financing (Uses)</i>	<u>(4,415,188)</u>	<u>(3,891,587)</u>	<u>523,601</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(1,781,692)	(112,466)	1,669,226
<i>Fund Balance Beginning of Year</i>	1,509,255	1,509,255	0
Unexpended Prior Year Encumbrances	274,325	274,325	0
<i>Fund Balance End of Year</i>	<u>\$1,888</u>	<u>\$1,671,114</u>	<u>\$1,669,226</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Motor Vehicle Purchase Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$1,725,000	\$1,757,115	\$32,115
Rentals	6,000	6,480	480
Other	4,000	4,872	872
<i>Total Revenues</i>	<u>1,735,000</u>	<u>1,768,467</u>	<u>33,467</u>
Expenditures			
Capital Outlay:			
Safety Director:			
Code Enforcement Administration	37,476	37,476	0
Central Communication Administration	170,121	169,400	721
Police Department-Police Administration	455,610	442,312	13,298
Fire Department-Fire Administration	231,024	230,868	156
Traffic Divisions-Engineer Administration	2,628	2,628	0
Traffic Divisions-Traffic Sign & Paint	25,675	21,072	4,603
Traffic Divisions-Traffic Signal	25,675	24,807	868
Service Director:			
General Government-Support Administration	25,000	0	25,000
Engineering Administration	2,628	2,628	0
Street Administration	815,100	598,324	216,776
Building Maintenance Administration	26,500	26,317	183
Motor Vehicle Administration			
Health:			
Health Administration	2,628	2,628	0
Nurses	6,684	6,684	0
Environmental Health Administration	18,852	18,852	0
Park Division:			
Park Administration	70,000	42,466	27,534
Mayor:			
Youth Development Administration	2,628	2,628	0
Management Information Systems:			
MIS Administration	7,536	7,536	0
Council:			
Council Administration	2,628	2,628	0
Judges:			
Judge Administration	7,884	7,884	0
<i>Total Expenditures</i>	<u>\$1,936,277</u>	<u>\$1,647,138</u>	<u>\$289,139</u>

(continued)

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Purchase Fund (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues Over (Under) Expenditures	(\$201,277)	\$121,329	\$322,606
Other Financing Sources			
Sale of Fixed Assets	10,000	19,191	9,191
<i>Total Other Financing Sources</i>	<u>10,000</u>	<u>19,191</u>	<u>9,191</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(191,277)	140,520	331,797
<i>Fund Balance Beginning of Year</i>	357,097	357,097	0
Unexpended Prior Year Encumbrances	4,730	4,730	0
<i>Fund Balance End of Year</i>	<u>\$170,550</u>	<u>\$502,347</u>	<u>\$331,797</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Parking Deck Construction Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,150,000	\$1,150,000	\$0
Interest	83,059	83,059	0
<i>Total Revenues</i>	<u>1,233,059</u>	<u>1,233,059</u>	<u>0</u>
Expenditures			
Capital Outlay:			
Mayor:			
Community Development Administration	140,646	129,129	11,517
Auditor Administration	25,372	24,220	1,152
<i>Total Expenditures</i>	<u>166,018</u>	<u>153,349</u>	<u>12,669</u>
Excess of Revenues Over (Under) Expenditures	1,067,041	1,079,710	12,669
Other Financing Sources (Uses)			
Proceeds of Bonds			
Proceeds of Loan	1,857,235	1,857,235	0
Proceeds of Notes	2,025,000	2,025,000	0
Operating Transfer In	225,084	225,084	0
Operating Transfer Out	(5,376,515)	(5,376,515)	0
<i>Total Other Financing (Uses)</i>	<u>(1,269,196)</u>	<u>(1,269,196)</u>	<u>0</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(202,155)	(189,486)	12,669
<i>Fund Balance Beginning of Year</i>	268,001	268,001	0
<i>Fund Balance End of Year</i>	<u>\$65,846</u>	<u>\$78,515</u>	<u>\$12,669</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Harmont Sidewalk Improvement Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$250,000	\$0	(\$250,000)
Interest	0	2,132	2,132
<i>Total Revenues</i>	<u>250,000</u>	<u>2,132</u>	<u>(247,868)</u>
Expenditures			
Capital Outlay:			
Engineering Administration	407,591	370,640	36,951
Excess of Revenues Over (Under) Expenditures	(157,591)	(368,508)	(210,917)
Other Financing Sources			
Operating Transfer In	0	250,000	250,000
Excess of Revenues and Other Financing Sources (Under) Expenditures	(157,591)	(118,508)	39,083
<i>Fund Balance Beginning of Year</i>	156,000	156,000	0
Unexpended Prior Year Encumbrances	1,591	1,591	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$39,083</u>	<u>\$39,083</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Traffic Signalization Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$5,331	\$5,331	\$0
Expenditures			
Capital Outlay:			
Safety Director:			
Traffic Divisions:			
Traffic Divisions- Engineering Administration	265,055	185,438	79,617
Excess of Revenues (Under) Expenditures	(259,724)	(180,107)	79,617
Other Financing Sources			
Operating Transfer In	102,100	102,100	0
Excess of Revenues and Other Financing Sources (Under) Expenditures	(157,624)	(78,007)	79,617
<i>Fund Balance Beginning of Year</i>	160,627	160,627	0
<i>Fund Balance End of Year</i>	<u>\$3,003</u>	<u>\$82,620</u>	<u>\$79,617</u>

City of Canton, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balances -Budget (Non-GAAP Basis) and Actual
 Market Avenue Streetscape Fund
 For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$177,325	\$177,631	\$306
Interest	53,750	51,483	(2,267)
Other	35,750	35,921	171
<i>Total Revenues</i>	<u>266,825</u>	<u>265,035</u>	<u>(1,790)</u>
Expenditures			
Capital Outlay:			
Service Director:			
Service Director Administration	714,815	714,710	105
Engineering Administration	296,836	296,836	0
Traffic Engineer			
Engineer/Parking Meter	14,543	12,090	2,453
Auditor	1,246	1,246	0
<i>Total Expenditures</i>	<u>1,027,440</u>	<u>1,024,882</u>	<u>2,558</u>
Excess of Revenues (Under) Expenditures	(760,615)	(759,847)	768
Other Financing Sources (Uses)			
Proceeds of Notes	100,000	101,800	1,800
Operating Transfers In	694,900	694,891	(9)
Operating Transfers Out	(264,891)	(264,891)	0
<i>Total Other Financing Sources</i>	<u>530,009</u>	<u>531,800</u>	<u>1,791</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(230,606)	(228,047)	2,559
<i>Fund Balance Beginning of Year</i>	(53,652)	(53,652)	0
Unexpended Prior Year Encumbrances	297,440	297,440	0
<i>Fund Balance End of Year</i>	<u>\$13,182</u>	<u>\$15,741</u>	<u>\$2,559</u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Street & Storm Sewer Project Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Interest	\$0	\$5,331	\$5,331
Expenditures			
Capital Outlay:			
Engineering Administration	540,000	200,000	340,000
Excess of Revenues (Under) Expenditures	(540,000)	(194,669)	345,331
Other Financing Sources			
Transfer In	290,000	290,000	0
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	(250,000)	95,331	345,331
<i>Fund Balance Beginning of Year</i>	250,000	250,000	0
<i>Fund Balance End of Year</i>	\$0	\$345,331	\$345,331

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
OPWC Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$94,779	\$94,779	\$0
Expenditures			
Capital Outlay:			
Service Director:			
OPWC:			
Engineering Administration	178,719	176,015	2,704
Excess of Revenues (Under) Expenditures	(83,940)	(81,236)	2,704
Other Financing Sources (Uses)			
Operating Transfers In	147,350	147,350	0
Operating Transfers Out	(151,562)	(139,032)	12,530
<i>Total Other Financing Sources (Uses)</i>	(4,212)	8,318	12,530
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(88,152)	(72,918)	15,234
<i>Fund Balance Beginning of Year</i>	74,881	74,881	0
Unexpended Prior Year Encumbrances	10,568	10,568	0
<i>Fund Balance End of Year</i>	<u>(\$2,703)</u>	<u>\$12,531</u>	<u>\$15,234</u>

City of Canton, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balances -Budget (Non-GAAP Basis) and Actual
 Civic Center Improvement Fund
 For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$1,000,000	\$1,000,000	\$0
Interest	0	3,020	3,020
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,003,020</u>	<u>3,020</u>
Expenditures			
Capital Outlay:			
Service Director:			
Service Director Administration	3,809	0	3,809
Auditor	<u>2,491</u>	<u>2,491</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,300</u>	<u>2,491</u>	<u>3,809</u>
Excess of Revenues Over Expenditures	993,700	1,000,529	6,829
Other Financing Sources (Uses)			
Proceeds of Notes	200,000	203,600	3,600
Operating Transfer In	122,060	122,049	(11)
Operating Transfer Out	<u>(322,049)</u>	<u>(322,049)</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>11</u>	<u>3,600</u>	<u>3,589</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	993,711	1,004,129	10,418
<i>Fund Balance Beginning of Year</i>	3,800	3,800	0
Unexpended Prior Year Encumbrance	2,500	2,500	0
<i>Fund Balance End of Year</i>	<u><u>\$1,000,011</u></u>	<u><u>\$1,010,429</u></u>	<u><u>\$10,418</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Georgeview Estates Project Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$41,181	\$41,203	\$22
Expenditures			
Capital Outlay:			
Service Director:			
Service Director Administration	57,348	30,257	27,091
Auditor	4,775	4,775	0
<i>Total Expenditures</i>	62,123	35,032	27,091
Excess of Revenues Over (Under) Expenditures	(20,942)	6,171	27,113
Other Financing Sources (Uses)			
Proceeds of Notes	406,900	406,900	0
Operating Transfer In	223,400	223,378	(22)
Operating Transfer Out	(623,378)	(623,378)	0
<i>Total Other Financing Sources</i>	6,922	6,900	(22)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	(14,020)	13,071	27,091
<i>Fund Balance Beginning of Year</i>	171,924	171,924	0
<i>Unexpended Prior Year Encumbrance</i>	17,123	17,123	0
<i>Fund Balance End of Year</i>	\$175,027	\$202,118	\$27,091

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Salt Dome Fund
For the Year Ended December 31, 2000

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

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
4th Ward Fire Station Fund
For the Year Ended December 31, 2000

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

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
Building Acquisition Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
	\$0	\$0	\$0
Revenues			
Expenditures			
Capital Outlay:			
Service Director:			
Service Director Administration	278,132	275,000	3,132
Auditor	1,868	1,868	0
<i>Total Expenditures</i>	<u>280,000</u>	<u>276,868</u>	<u>3,132</u>
Excess of Revenues (Under) Expenditures	(280,000)	(276,868)	3,132
Other Financing Sources (Uses)			
Proceeds of Notes	150,000	152,700	2,700
Operating Transfer In	140,800	140,790	(10)
Operating Transfer Out	(290,790)	(290,790)	0
<i>Total Other Financing Sources</i>	<u>10</u>	<u>2,700</u>	<u>2,690</u>
Excess of Revenues and Other Financing Sources (Under) Expenditures and Other Financing (Uses)	(279,990)	(274,168)	5,822
<i>Fund Balance Beginning of Year</i>	280,000	280,000	0
<i>Fund Balance End of Year</i>	<u><u>\$10</u></u>	<u><u>\$5,832</u></u>	<u><u>\$5,822</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balances -Budget (Non-GAAP Basis) and Actual
All Capital Projects Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Municipal Income Tax	\$8,621,925	\$8,785,573	\$163,648
Charges for Services	41,181	41,203	22
Intergovernmental	2,672,104	2,428,941	(243,163)
Interest	142,140	150,356	8,216
Rentals	96,475	115,805	19,330
Other	39,750	43,433	3,683
<i>Total Revenues</i>	<u>11,613,575</u>	<u>11,565,311</u>	<u>(48,264)</u>
Expenditures			
Capital Outlay			
Capital Projects Fund	4,353,904	3,367,833	986,071
Motor Vehicle Purchase Fund	1,936,277	1,647,138	289,139
Parking Deck Construction Fund	166,018	153,349	12,669
Harmont Sidewalk Improvement Fund	407,591	370,640	36,951
Traffic Signalization Fund	265,055	185,438	79,617
Market Avenue Streetscape Fund	1,027,440	1,024,882	2,558
Street and Storm Sewer Project Fund	540,000	200,000	340,000
OPWC Fund	178,719	176,015	2,704
Civic Center Improvement Fund	6,300	2,491	3,809
Georgeview Estates Project Fund	62,123	35,032	27,091
Salt Dome Fund	3,653	0	3,653
4th Ward Fire Station Fund	0	0	0
Building Acquisition Fund	280,000	276,868	3,132
<i>Total Expenditures</i>	<u>9,227,080</u>	<u>7,439,686</u>	<u>1,787,394</u>
Excess of Revenues Over Expenditures	<u>2,386,495</u>	<u>4,125,625</u>	<u>1,739,130</u>
Other Financing Sources (Uses)			
Sale of Fixed Assets	83,813	93,080	9,267
Proceeds of Notes	2,881,900	2,890,000	8,100
Proceeds of Loan - SIB	1,857,235	1,857,235	0
Operating Transfers In	1,945,694	2,336,333	390,639
Operating Transfers Out	(11,519,845)	(11,124,481)	395,364
<i>Total Other Financing (Uses)</i>	<u>(4,751,203)</u>	<u>(3,947,833)</u>	<u>803,370</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)	<u>(2,364,708)</u>	<u>177,792</u>	<u>2,542,500</u>
<i>Fund Balances Beginning of Year</i>	3,179,595	3,179,595	0
Unexpended Prior Year Encumbrances	611,927	611,927	0
<i>Fund Balances End of Year</i>	<u>\$1,426,814</u>	<u>\$3,969,314</u>	<u>\$2,542,500</u>

Enterprise Funds

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

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

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

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

City of Canton, Ohio
Combining Balance Sheet
All Enterprise Funds
December 31, 2000

	Water	Sewer	Refuse	Totals
Assets				
<i>Current Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,584,796	\$ 7,920,215	\$ 1,640,969	\$ 13,145,980
Receivables:				
Accounts	3,074,861	2,133,404	1,494,287	6,702,552
Materials and Supplies Inventory	529,459	207,038	0	736,497
Deferred Charges	63,986	63,985	0	127,971
<i>Total Current Assets</i>	7,253,102	10,324,642	3,135,256	20,713,000
Fixed Assets (Net of Accumulated Depreciation)	52,921,189	33,779,407	310,693	87,011,289
Total Assets and Other Debits	\$ 60,174,291	\$ 44,104,049	\$ 3,445,949	\$ 107,724,289
Liabilities				
<i>Current Liabilities</i>				
Accounts Payable	\$ 62,982	\$ 26,165	\$ 1,552	\$ 90,699
Contracts Payable	536,815	15,359	40,987	593,161
Accrued Wages and Benefits	133,772	104,894	69,151	307,817
Compensated Absences Payable	33,650	53,320	16,710	103,680
Intergovernmental Payable	86,141	68,844	43,313	198,298
Retainage Payable	58,673	0	0	58,673
Accrued Interest Payable	119,520	272,100	2,704	394,324
Note Payable	0	0	535,000	535,000
OPWC Loans Payable		23,368	0	23,368
OWDA Loans Payable	357,823	674,043	0	1,031,866
General Obligation Bonds Payable (Including, where applicable, Unamortized Premium)	905,000	695,000	0	1,600,000
<i>Total Current Liabilities</i>	2,294,376	1,933,093	709,417	4,936,886
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable	581,779	325,977	174,478	1,082,234
OPWC Loans Payable	0	373,879	0	373,879
OWDA Loans Payable	785,048	15,959,952	0	16,745,000
General Obligation Bonds Payable (Including, where applicable, Unamortized Premium)	14,122,859	6,392,859	0	20,515,718
<i>Total Long-Term Liabilities</i>	15,489,686	23,052,667	174,478	38,716,831
Total Liabilities	17,784,062	24,985,760	883,895	43,653,717
Fund Equity				
Contributed Capital	26,235,220	5,435,348	0	31,670,568
Retained Earnings:				
Unreserved	16,155,009	13,682,941	2,562,054	32,400,004
<i>Total Fund Equity</i>	42,390,229	19,118,289	2,562,054	64,070,572
Total Liabilities and Fund Equity	\$ 60,174,291	\$ 44,104,049	\$ 3,445,949	\$ 107,724,289

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

	Water	Sewer	Refuse	Totals
Operating Revenues				
Charges for Services	\$ 10,269,906	\$ 8,698,770	\$ 3,447,682	\$ 22,416,358
Other	43,024	568,863	222	612,109
<i>Total Operating Revenues</i>	<u>10,312,930</u>	<u>9,267,633</u>	<u>3,447,904</u>	<u>23,028,467</u>
Operating Expenses				
Salaries and Wages	3,407,815	2,661,582	1,765,942	7,835,339
Fringe Benefits	934,533	801,660	499,913	2,236,106
Materials and Supplies	571,483	287,812	54,015	913,310
Contractual Services	1,059,146	1,415,128	1,316,503	3,790,777
Other	321,958	158,786	65,233	545,977
Depreciation	2,662,724	742,241	167,753	3,572,718
<i>Total Operating Expenses</i>	<u>8,957,659</u>	<u>6,067,209</u>	<u>3,869,359</u>	<u>18,894,227</u>
Operating Income (Loss)	<u>1,355,271</u>	<u>3,200,424</u>	<u>(421,455)</u>	<u>4,134,240</u>
Non-Operating Revenues (Expenses)				
Interest	23,485	27,174	0	50,659
Operating Grants	0	0	47,389	47,389
Rentals	0	23,947	0	23,947
Loss on Disposal of Fixed Assets	(8,559)	0	0	(8,559)
Interest and Fiscal Charges	(974,531)	(1,278,571)	(2,704)	(2,255,806)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(959,605)</u>	<u>(1,227,450)</u>	<u>44,685</u>	<u>(2,142,370)</u>
Income (Loss) Before Operating Transfers	395,666	1,972,974	(376,770)	1,991,870
Operating Transfers In	0	129,498	0	129,498
Operating Transfers Out	(129,498)	0	0	(129,498)
Net Income (Loss)	266,168	2,102,472	(376,770)	1,991,870
Retained Earnings Beginning of Year	<u>15,888,841</u>	<u>11,580,469</u>	<u>2,938,824</u>	<u>30,408,134</u>
Retained Earnings End of Year	<u>16,155,009</u>	<u>13,682,941</u>	<u>2,562,054</u>	<u>32,400,004</u>
Contributed Capital Beginning of Year	25,439,932	4,628,939	0	30,068,871
Contributions During the Year:				
Other Governments	795,288	0	0	795,288
Capital Grants	0	806,409	0	806,409
Total Contributed Capital End of Year	<u>26,235,220</u>	<u>5,435,348</u>	<u>0</u>	<u>31,670,568</u>
Total Fund Equity End of Year	<u>\$ 42,390,229</u>	<u>\$ 19,118,289</u>	<u>\$ 2,562,054</u>	<u>\$ 64,070,572</u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
Water Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$11,103,417	\$11,318,654	\$215,237
Interest	27,808	29,517	1,709
Other	895,239	838,312	(56,927)
Proceeds of OWDA Loans	591,671	530,123	(61,548)
<i>Total Revenues</i>	<u>12,618,135</u>	<u>12,716,606</u>	<u>98,471</u>
Expenses			
Salaries and Wages	3,292,517	3,245,238	47,279
Fringe Benefits	1,091,997	1,075,425	16,572
Material and Supplies	714,968	630,329	84,639
Contractual Services	1,701,423	1,603,380	98,043
Capital Outlay	2,115,642	1,517,112	598,530
Other	329,655	324,190	5,465
Debt Service:			
Principal Retirement	1,516,999	1,511,588	5,411
Interest and Fiscal Charges	972,925	971,336	1,589
<i>Total Expenses</i>	<u>11,736,126</u>	<u>10,878,598</u>	<u>857,528</u>
Excess of Revenues Over Expenses	882,009	1,838,008	955,999
Advances Out	(500,000)	(500,000)	0
Operating Transfers In	510	0	(510)
Operating Transfers Out	(696,607)	(129,498)	567,109
Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances	(314,088)	1,208,510	1,522,598
<i>Fund Equity Beginning of Year</i>	470,269	470,269	0
Unexpended Prior Year Encumbrances	685,763	685,763	0
<i>Fund Equity End of Year</i>	<u>\$841,944</u>	<u>\$2,364,542</u>	<u>\$1,522,598</u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
Sewer Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$9,724,914	\$9,799,603	\$74,689
Capital Grants	\$806,409	\$806,409	\$0
Interest	\$27,774	\$27,174	(\$600)
Other	158,078	570,909	\$412,831
Proceeds of OWDA Loans	2,321,331	1,519,025	(\$802,306)
<i>Total Revenues</i>	<u>13,038,506</u>	<u>12,723,120</u>	<u>(315,386)</u>
Expenses			
Salaries and Wages	2,660,954	2,537,108	123,846
Fringe Benefits	963,719	851,920	111,799
Material and Supplies	566,515	415,835	150,680
Contractual Services	2,848,948	2,635,247	213,701
Capital Outlay	3,534,981	2,049,286	1,485,695
Other	227,713	161,044	66,669
Debt Service:			
Principal Retirement	2,062,629	2,021,877	40,752
Interest and Fiscal Charges	1,959,929	1,559,327	400,602
<i>Total Expenses</i>	<u>14,825,388</u>	<u>12,231,644</u>	<u>2,593,744</u>
Excess of Revenues Over (Under) Expenses	(1,786,882)	491,476	2,278,358
Advances Out	(629,781)	0	629,781
Operating Transfers In	570,852	129,498	(441,354)
Operating Transfers Out	(1,527,464)	0	1,527,464
Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances	(3,373,275)	620,974	3,994,249
<i>Fund Equity Beginning of Year</i>	4,489,431	4,489,431	0
Unexpended Prior Year Encumbrances	1,273,690	1,273,690	0
<i>Fund Equity End of Year</i>	<u>\$2,389,846</u>	<u>\$6,384,095</u>	<u>\$3,994,249</u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
Refuse Fund
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$4,306,641	\$4,433,616	\$126,975
Operating Grants	47,389	47,389	0
Other	250	222	(28)
Proceeds of Notes	535,000	535,000	0
<i>Total Revenues</i>	<u>4,889,280</u>	<u>5,016,227</u>	<u>126,947</u>
Expenses			
Salaries and Wages	1,712,543	1,683,778	28,765
Fringe Benefits	624,087	605,335	18,752
Material and Supplies	81,148	55,283	25,865
Contractual Services	1,527,068	1,438,411	88,657
Capital Outlay	745,848	546,995	198,853
Other	92,056	68,764	23,292
<i>Total Expenses</i>	<u>4,782,750</u>	<u>4,398,566</u>	<u>384,184</u>
Excess of Revenues Over Expenses	106,530	617,661	511,131
<i>Fund Equity Beginning of Year</i>	195,720	195,720	0
Unexpended Prior Year Encumbrances	63,329	63,329	0
<i>Fund Equity End of Year</i>	<u><u>\$365,579</u></u>	<u><u>\$876,710</u></u>	<u><u>\$511,131</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
All Enterprise Funds
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$25,134,972	\$25,551,873	\$416,901
Capital Grants	806,409	806,409	0
Interest	55,582	56,691	1,109
Operating Grants	47,389	47,389	0
Other	1,053,567	1,409,443	355,876
Proceeds of Notes	535,000	535,000	0
Proceeds of OWDA Loans	2,913,002	2,049,148	(863,854)
<i>Total Revenues</i>	<u>30,545,921</u>	<u>30,455,953</u>	<u>(89,968)</u>
Expenses			
<i>Salaries and Wages:</i>			
Water Fund	3,292,517	3,245,238	47,279
Sewer Fund	2,660,954	2,537,108	123,846
Refuse Fund	1,712,543	1,683,778	28,765
<i>Total Salaries and Wages</i>	<u>7,666,014</u>	<u>7,466,124</u>	<u>199,890</u>
<i>Fringe Benefits:</i>			
Water Fund	1,091,997	1,075,425	16,572
Sewer Fund	963,719	851,920	111,799
Refuse Fund	624,087	605,335	18,752
<i>Total Fringe Benefits</i>	<u>2,679,803</u>	<u>2,532,680</u>	<u>147,123</u>
<i>Material and Supplies:</i>			
Water Fund	714,968	630,329	84,639
Sewer Fund	566,515	415,835	150,680
Refuse Fund	81,148	55,283	25,865
<i>Total Materials and Supplies</i>	<u>1,362,631</u>	<u>1,101,447</u>	<u>261,184</u>
<i>Contractual Services:</i>			
Water Fund	1,701,423	1,603,380	98,043
Sewer Fund	2,848,948	2,635,247	213,701
Refuse Fund	1,527,068	1,438,411	88,657
<i>Total Contractual Services</i>	<u>6,077,439</u>	<u>5,677,038</u>	<u>400,401</u>
<i>Capital Outlay:</i>			
Water Fund	2,115,642	1,517,112	598,530
Sewer Fund	3,534,981	2,049,286	1,485,695
Refuse Fund	745,848	546,995	198,853
<i>Total Capital Outlay</i>	<u>\$6,396,471</u>	<u>\$4,113,393</u>	<u>\$2,283,078</u>

(continued)

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
All Enterprise Funds (continued)
For the Year Ended December 31, 2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<i>Other:</i>			
Water Fund	\$329,655	\$324,190	55,465
Sewer Fund	227,713	161,044	66,669
Refuse Fund	92,056	68,754	23,292
Total Other	<u>649,424</u>	<u>553,998</u>	<u>95,426</u>
<i>Debt Service:</i>			
<i>Principal Retirement</i>			
Water Fund	1,516,999	1,511,588	5,411
Sewer Fund	2,062,629	2,021,877	40,752
Total Principal Retirement	<u>3,579,628</u>	<u>3,533,465</u>	<u>46,163</u>
<i>Interest and Fiscal Charges</i>			
Water Fund	972,925	971,336	1,589
Sewer Fund	1,959,929	1,559,327	400,602
Total Interest and Fiscal Charges	<u>2,932,854</u>	<u>2,530,663</u>	<u>402,191</u>
Total Debt Service	<u>6,512,482</u>	<u>6,064,128</u>	<u>448,354</u>
Total Expenses	<u>31,344,264</u>	<u>27,508,808</u>	<u>3,835,456</u>
Excess of Revenues Over (Under) Expenses	(798,343)	2,947,145	3,745,488
Advances Out	(1,129,781)	(500,000)	629,781
Operating Transfers In	571,362	129,498	(441,864)
Operating Transfers Out	(2,275,071)	(129,498)	2,145,573
Excess of Revenues Over (Under) Expenses and Operating Transfers and Advances	(3,631,833)	2,447,145	6,078,978
<i>Fund Equity Beginning of Year</i>	5,155,420	5,155,420	0
Unexpended Prior Year Encumbrances	2,022,782	2,022,782	0
Fund Equity End of Year	<u>\$3,546,369</u>	<u>\$9,625,347</u>	<u>\$6,078,978</u>

City of Canton
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	Water	Sewer	Refuse	Totals
INCREASE IN CASH AND CASH EQUIVALENTS				
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 11,318,653	\$ 9,757,630	\$ 4,397,316	\$ 25,473,599
Other Cash Receipts	43,024	570,909	222	614,155
Cash Paid to Suppliers for Goods and Services	(1,687,157)	(1,950,925)	(1,330,173)	(4,968,255)
Cash Paid to Employees	(4,320,663)	(3,388,919)	(2,289,113)	(9,998,695)
Other Cash Payments	(328,017)	(159,601)	(66,078)	(553,696)
<i>Net Cash Provided by Operating Activities</i>	5,025,840	4,829,094	712,174	10,567,108
Cash Flows from Noncapital Financing Activities				
Operating Grants	0	0	47,389	47,389
Advance Out	(500,000)	0	0	(500,000)
Operating Transfers In	0	129,498	0	129,498
Operating Transfers Out	(129,498)	0	0	(129,498)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	(629,498)	129,498	47,389	(452,611)
Cash Flows from Capital and Related Financing Activities				
Purchase of Fixed Assets	(1,727,876)	(2,618,741)	(3,310)	(4,349,927)
Receipts from Capital Grants	0	806,409	0	806,409
Proceeds from Other Governments	795,288	0	0	795,288
Proceeds from Loans	530,123	1,519,025	0	2,049,148
Proceeds from Notes	0	0	535,000	535,000
Principal Payments on Bonds	(905,000)	(695,000)	0	(1,600,000)
Interest Payments on Bonds	(848,914)	(370,995)	0	(1,219,909)
Principal Payments on OWDA Loans	(606,588)	(1,280,142)	0	(1,886,730)
Interest Payments on OWDA Loans	(122,422)	(907,528)	0	(1,029,950)
Principal Payments on OPWC Loans	0	(46,735)	0	(46,735)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	(2,885,389)	(3,593,707)	531,690	(5,947,406)
Cash Flows from Investing Activities				
Interest on Investments	29,517	27,174	0	56,691
Net Increase in Cash and Cash Equivalents	1,540,470	1,392,059	1,291,253	4,223,782
<i>Cash and Cash Equivalents Beginning of Year</i>	2,044,326	6,528,156	349,716	8,922,198
<i>Cash and Cash Equivalents End of Year</i>	\$ 3,584,796	\$ 7,920,215	\$ 1,640,969	\$ 13,145,980

City of Canton
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 2000

	Water	Sewer	Refuse	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	\$ 1,355,271	\$ 3,200,424	\$ (421,455)	\$ 4,134,240
Adjustments:				
Depreciation Expense	2,662,724	742,241	167,753	3,572,718
Nonoperating Revenues from Rentals	0	23,947	0	23,947
(Increase) Decrease in Assets:				
Accounts Receivable	1,037,395	1,049,548	931,436	3,018,379
Intergovernmental Receivable	0	0	47,389	47,389
Materials and Supplies Inventory	(190,232)	298,460	0	108,228
Increase (Decrease) in Liabilities:				
Accounts Payable	(194,662)	(30,465)	448	(224,679)
Contracts Payable	317,155	250	39,824	357,229
Retainage Payable	58,673	(492,654)	0	(433,981)
Accrued Wages and Benefits	9,586	31,180	662	41,428
Compensated Absences Payable	115,026	123,813	26,349	265,188
Intergovernmental Payable	(45,882)	(32,096)	(29,593)	(107,571)
Accrued Interest Payable	4,803	(1,656)	0	3,147
Due to Other Funds	(104,017)	(83,898)	(50,639)	(238,554)
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 5,025,840</u>	<u>\$ 4,829,094</u>	<u>\$ 712,174</u>	<u>\$ 10,567,108</u>

Noncash Capital Financing Activities

During 2000, a capital grant was received and used to purchase sewer fund proprietary capital assets in the amount of \$806,409. Also, \$795,288 was contributed from other governments to the water enterprise fund and used to purchase capital assets.

Internal Service Funds

Internal Service Funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

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

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

City of Canton, Ohio
Combining Balance Sheet
All Internal Service Funds
December 31, 2000

	<u>Workers'</u> <u>Compensation</u> <u>Retrospective</u>	<u>Health</u> <u>Insurance</u>	<u>Totals</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$8,457,033	\$778,418	\$9,235,451
Accounts Receivable	0	5,477	5,477
Intergovernmental Receivable	883,219	0	883,219
Due from Other Funds	10,107	55,494	65,601
Total Assets	<u>\$9,350,359</u>	<u>\$839,389</u>	<u>\$10,189,748</u>
Liabilities			
Accrued Wages and Benefits	\$0	\$1,548	\$1,548
Compensated Absences Payable	0	383	383
Due to Other Funds	0	1,042	1,042
Claims Payable	2,552,872	494,830	3,047,702
<i>Total Liabilities</i>	<u>2,552,872</u>	<u>497,803</u>	<u>3,050,675</u>
Fund Equity			
Retained Earnings: Unreserved	<u>6,797,487</u>	<u>341,586</u>	<u>7,139,073</u>
Total Liabilities and Fund Equity	<u>\$9,350,359</u>	<u>\$839,389</u>	<u>\$10,189,748</u>

City of Canton, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Equity
All Internal Service Funds
For the Year Ended December 31, 2000*

	Workers' Compensation Retrospective	Health Insurance	Totals
Operating Revenues			
Charges for Services	\$327,863	\$5,750,532	\$6,078,395
Other	883,219	91,425	974,644
<i>Total Operating Revenues</i>	<u>1,211,082</u>	<u>5,841,957</u>	<u>7,053,039</u>
Operating Expenses			
Salaries and Wages	0	42,704	42,704
Fringe Benefits	0	10,920	10,920
Materials and Supplies	0	1,278	1,278
Contractual Services	0	313,507	313,507
Claims	867,850	5,775,773	6,643,623
Other	0	2,142	2,142
<i>Total Operating Expenses</i>	<u>867,850</u>	<u>6,146,324</u>	<u>7,014,174</u>
<i>Operating Income (Loss)</i>	343,232	(304,367)	38,865
Non-Operating Revenues			
Interest	0	50,379	50,379
<i>Net Income (Loss)</i>	343,232	(253,988)	89,244
<i>Retained Earnings Beginning of Year</i>	<u>6,454,255</u>	<u>595,574</u>	<u>7,049,829</u>
<i>Retained Earnings End of Year</i>	<u>\$6,797,487</u>	<u>\$341,586</u>	<u>\$7,139,073</u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
Workers' Compensation Retrospective Fund
For the Year Ended December 31,2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$317,756	\$317,756	\$0
Expenses			
Contractual Services	4,689,564	0	4,689,564
Claims	4,050,389	618,651	3,431,738
<i>Total Expenses</i>	<u>8,739,953</u>	<u>618,651</u>	<u>8,121,302</u>
Excess of Revenues (Under) Expenses	(8,422,197)	(300,895)	8,121,302
<i>Fund Equity Beginning of Year</i>	<u>8,757,928</u>	<u>8,757,928</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$335,731</u></u>	<u><u>\$8,457,033</u></u>	<u><u>\$8,121,302</u></u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
Health Insurance Fund
For the Year Ended December 31,2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$5,723,972	\$5,723,972	\$0
Interest	45,203	51,916	6,713
Other	96,906	96,906	0
<i>Total Revenues</i>	<u>5,866,081</u>	<u>5,872,794</u>	<u>6,713</u>
Expenses			
Salaries and Wages	44,277	42,790	1,487
Fringe Benefits	14,861	13,559	1,302
Materials and Supplies	3,100	1,283	1,817
Contractual Services	452,848	452,372	476
Capital Outlay	3,752	3,048	704
Claims	6,072,065	5,977,738	94,327
Other	1,175	739	436
<i>Total Expenses</i>	<u>6,592,078</u>	<u>6,491,529</u>	<u>100,549</u>
Excess of Revenues (Under) Expenses	(725,997)	(618,735)	107,262
<i>Fund Equity Beginning of Year</i>	1,253,478	1,253,478	0
<i>Fund Equity End of Year</i>	<u>\$527,481</u>	<u>\$634,743</u>	<u>\$107,262</u>

City of Canton, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity-Budget (Non-GAAP Basis) and Actual
All Internal Service Funds
For the Year Ended December 31,2000

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$6,041,728	\$6,041,728	\$0
Interest	45,203	51,916	6,713
Other	96,906	96,906	0
<i>Total Revenues</i>	<u>6,183,837</u>	<u>6,190,550</u>	<u>6,713</u>
Expenses			
<i>Salaries and Wages:</i>			
Health Insurance Fund	44,277	42,790	1,487
<i>Fringe Benefits:</i>			
Health Insurance Fund	14,861	13,559	1,302
<i>Materials and Supplies:</i>			
Health Insurance Fund	3,100	1,283	1,817
<i>Contractual Services:</i>			
Worker's Compensation Retrospective	42,975	0	42,975
Health Insurance Fund	486,984	452,372	34,612
<i>Total Contractual Services</i>	<u>529,959</u>	<u>452,372</u>	<u>77,587</u>
<i>Capital Outlay:</i>			
Health Insurance Fund	3,752	3,048	704
<i>Claims:</i>			
Worker's Compensation Retrospective	8,696,978	618,651	8,078,327
Health Insurance Fund	6,037,929	5,977,738	60,191
<i>Total Claims Services</i>	<u>14,734,907</u>	<u>6,596,389</u>	<u>8,138,518</u>
<i>Other:</i>			
Health Insurance Fund	1,175	739	436
<i>Total Expenses</i>	<u>15,332,031</u>	<u>7,110,180</u>	<u>8,221,851</u>
Excess of Revenues (Under) Expenses	(9,148,194)	(919,630)	8,228,564
<i>Fund Equity Beginning of Year</i>	10,011,406	10,011,406	0
<i>Fund Equity End of Year</i>	<u>\$863,212</u>	<u>\$9,091,776</u>	<u>\$8,228,564</u>

City of Canton
Combinning Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2000

	Workers' Compensation Retrospective	Health Insurance	Totals
(DECREASE) IN CASH AND CASH EQUIVALENTS			
Cash Flows from Operating Activities			
Cash Received from Quasi-External Transactions With Other Funds	\$317,756	\$5,721,858	\$6,039,614
Other Cash Receipts	0	96,906	96,906
Cash Paid to Suppliers for Goods and Services	0	(319,630)	(319,630)
Cash Paid to Employees	0	(56,349)	(56,349)
Cash Payments for Claims	(618,651)	(5,977,738)	(6,596,389)
Other Cash Payments	0	(739)	(739)
<i>Net Cash (Used for) Operating Activities</i>	<u>(300,895)</u>	<u>(535,692)</u>	<u>(836,587)</u>
Cash Flows from Capital and Related Financing Activities			
Purchase of Fixed Assets	0	(52)	(52)
Cash Flows from Investing Activities			
Interest on Investments	0	50,431	50,431
Net (Decrease) in Cash and Cash Equivalents	(300,895)	(485,313)	(786,208)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>8,757,928</u>	<u>1,263,731</u>	<u>10,021,659</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$8,457,033</u>	<u>\$778,418</u>	<u>\$9,235,451</u>
Reconciliation of Operating Income (Loss) to Net Cash (Used for) Operating Activities			
Operating Income (Loss)	\$343,232	(\$304,367)	\$38,865
Adjustments:			
(Increase) Decrease in Assets:			
Accounts Receivable	0	139	139
Intergovernmental Receivable	(883,219)	0	(883,219)
Due from Other Funds	(10,107)	(26,605)	(36,712)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(1,403)	(1,403)
Accrued Wages and Benefits	0	53	53
Intergovernmental Payable	0	(546)	(546)
Compensated Absences Payable	0	383	383
Due to Other Funds	0	(1,381)	(1,381)
Claims Payable	249,199	(201,965)	47,234
<i>Net Cash (Used for) Operating Activities</i>	<u>(\$300,895)</u>	<u>(\$535,692)</u>	<u>(\$836,587)</u>

Fiduciary Fund Types

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

Nonexpendable Trust Fund

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

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

Agency Funds

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

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

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

Auditor's Transfer Fund To account for and hold receipts from various entities until proper disbursement.

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

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

City of Canton, Ohio
Combining Balance Sheet
All Trust and Agency Funds
December 31, 2000

	Nonexpendable Trust	Agency	Totals
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$458,565	\$458,565
Cash and Cash Equivalents in Segregated Accounts	90,328	78,374	168,702
Investments in Segregated Accounts	55,871	0	55,871
Total Assets	<u><u>\$146,199</u></u>	<u><u>\$536,939</u></u>	<u><u>\$683,138</u></u>
Liabilities			
Undistributed Assets	\$0	\$534,857	\$534,857
Deposits Held and Due to Others	0	2,082	2,082
<i>Total Liabilities</i>	<u>0</u>	<u>536,939</u>	<u>536,939</u>
Fund Equity			
Fund Balance:			
Reserved for Endowments	102,384	0	102,384
Unreserved, Undesignated	43,815	0	43,815
<i>Total Fund Equity</i>	<u>146,199</u>	<u>0</u>	<u>146,199</u>
Total Liabilities and Fund Equity	<u><u>\$146,199</u></u>	<u><u>\$536,939</u></u>	<u><u>\$683,138</u></u>

City of Canton, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2000

	Balance 0/01/00	Additions	Reductions	Balance 12/31/00
Building Escrow				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,521	\$131,327	\$100,242	\$105,606
Liabilities				
Undistributed Assets	\$74,521	\$131,327	\$100,242	\$105,606
Payroll Clearing				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,087,825	\$9,984,934	\$102,891
Liabilities				
Undistributed Assets	\$0	\$10,087,825	\$9,984,934	\$102,891
Auditors Transfer				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$207,218	\$435,154	\$392,343	\$250,029
Cash and Cash Equivalents in Segregated Accounts	2,337	33,370	33,625	2,082
<i>Total Assets</i>	<u>\$209,555</u>	<u>\$468,524</u>	<u>\$425,968</u>	<u>\$252,111</u>
Liabilities				
Undistributed Assets	\$207,218	\$435,154	\$392,343	\$250,029
Deposits Held and Due to Others	2,337	33,370	33,625	2,082
<i>Total Liabilities</i>	<u>\$209,555</u>	<u>\$468,524</u>	<u>\$425,968</u>	<u>\$252,111</u>
Municipal Court				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$106,584	\$5,665,652	\$5,695,944	\$76,292
Liabilities				
Undistributed Assets	\$106,584	\$5,665,652	\$5,695,944	\$76,292
Other Agency				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$36	\$138,502	\$138,499	\$39
Liabilities				
Undistributed Assets	\$36	\$138,502	\$138,499	\$39

(continued)

City of Canton, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2000

	Balance 0/01/00	Additions	Reductions	Balance 12/31/00
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$281,775	\$10,792,808	\$10,616,018	\$458,565
Cash and Cash Equivalents in Segregated Accounts	108,921	5,699,022	5,729,569	78,374
Total Assets	<u>\$390,696</u>	<u>\$16,491,830</u>	<u>\$16,345,587</u>	<u>\$536,939</u>
Liabilities				
Undistributed Assets	\$388,359	\$16,458,460	\$16,311,962	\$534,857
Deposits Held and Due to Others	2,337	33,370	33,625	2,082
Total Liabilities	<u>\$390,696</u>	<u>\$16,491,830</u>	<u>\$16,345,587</u>	<u>\$536,939</u>

General Fixed Assets Account Group

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

City of Canton
Schedule of Changes in General Fixed Assets
by Function
For the Year Ended December 31, 2000

<u>Function</u>	General Fixed Assets 1/1/00	Additions	Deletions	General Fixed Assets 12/31/00
General Government	\$18,740,717	\$1,044,945	\$317,780	\$19,467,882
Security of Persons and Property	3,806,646	83,801	0	3,890,447
Public Health	3,869,564	22,911	0	3,892,475
Transportation	10,420,525	901,273	178,583	11,143,215
Community Environment	1,660,626	4,331,709	0	5,992,335
Leisure Time Activities	20,251,008	484,750	0	20,735,758
Construction in Progress	3,418,871	93,879	3,223,050	289,700
<i>Total</i>	<u>\$62,167,957</u>	<u>\$6,963,268</u>	<u>\$3,719,413</u>	<u>\$65,411,812</u>

City of Canton
Schedule of General Fixed Assets
by Function
For the Year Ended December 31, 2000

<u>Function</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment and Vehicles</u>
General Government	\$19,467,882	\$1,468,948	\$4,282,247	\$13,716,687
Security of Persons and Property	3,890,447	762,500	2,107,054	1,020,893
Public Health	3,892,475	129,700	3,206,994	555,781
Transportation	11,143,215	530,982	2,838,701	7,773,532
Community Environment	5,992,335	1,154,685	4,381,385	456,265
Leisure Time Activities	20,735,758	12,856,927	7,726,994	151,837
Construction in Progress	289,700	0	289,700	0
<i>Total</i>	<u>\$65,411,812</u>	<u>\$16,903,742</u>	<u>\$24,833,075</u>	<u>\$23,674,995</u>

City of Canton
Schedule of General Fixed Assets
By Sources
December 31, 2000

General Fixed Assets

Land	\$16,903,742
Buildings and Improvements	24,543,375
Equipment and Vehicles	23,674,995
Construction in Progress	<u>289,700</u>

Total General Fixed Assets \$65,411,812

Investment in General Fixed Assets From

General Fund Revenues	\$381,200
Special Revenue Fund Revenues	1,752,781
Capital Projects Funds Revenues	11,695,116
Prior to December 31, 1997	<u>51,582,715</u>

Total Investment in General Fixed Assets \$65,411,812

Statistical Section

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government	\$15,094,284	\$15,400,997	\$15,046,758	\$12,810,369	\$12,105,889	\$10,989,650	\$10,820,055	\$10,845,954	\$10,661,612	\$10,103,140
Security of Persons and Property	31,022,880	30,466,841	28,345,165	28,242,747	26,161,421	25,316,571	24,964,102	23,190,358	20,715,193	20,541,617
Public Health	3,865,933	3,771,963	2,853,878	3,590,596	3,337,908	3,062,493	2,941,486	2,629,294	2,287,549	2,256,757
Transportation	3,903,035	3,846,145	4,156,173	7,115,278	7,802,927	8,053,692	7,500,394	7,011,565	6,674,213	6,696,855
Community Environment	5,723,281	5,852,892	4,847,217	4,781,204	3,437,072	4,207,187	4,255,032	2,844,075	3,056,113	3,283,626
Leisure Time Activities	2,155,148	2,527,589	2,496,990	2,370,522	2,192,988	2,144,686	1,996,410	1,815,508	1,663,137	1,701,004
Capital Outlay	8,608,103	19,415,297	6,377,863	5,581,370	6,830,120	5,147,006	5,956,591	3,942,378	1,878,349	2,802,930
Debt Service	<u>8,156,624</u>	<u>7,576,904</u>	<u>2,726,289</u>	<u>2,553,271</u>	<u>2,336,541</u>	<u>2,556,775</u>	<u>1,963,791</u>	<u>2,260,041</u>	<u>2,106,898</u>	<u>2,143,092</u>
Total	<u>\$78,529,288</u>	<u>\$88,858,628</u>	<u>\$66,850,333</u>	<u>\$67,045,357</u>	<u>\$64,204,866</u>	<u>\$61,478,060</u>	<u>\$60,397,861</u>	<u>\$54,539,173</u>	<u>\$49,043,064</u>	<u>\$49,529,021</u>

Source: City financial records

(1) Includes All Governmental Funds

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes (2,3)	\$39,038,014	\$38,978,833	\$37,322,730	\$36,964,729	\$35,706,346	\$35,233,631	\$32,889,868	\$31,424,283	\$30,125,262	\$29,631,724
Charges for Services	7,424,259	7,209,402	9,639,932	7,115,907	3,544,150	3,284,890	2,723,974	2,675,497	1,654,197	1,391,366
Licenses, Permits and Fees	1,119,591	869,806	1,032,032	1,621,127	1,555,503	1,389,185	1,596,701	1,461,844	1,405,169	1,343,488
Fines and Forfeitures	583,792	674,756	689,129	653,787	0	0	0	0	0	0
Intergovernmental (3)	21,083,678	21,224,994	18,889,000	19,683,391	15,673,361	17,363,372	16,495,595	13,733,761	13,587,305	12,860,667
Interest	2,209,972	3,210,336	2,653,904	1,925,902	1,774,212	1,915,287	1,090,840	1,486,399	1,357,217	1,757,523
Contributions and Donations (168,162	57,133	6,450	15,412	0	0	0	0	0	0
Rental (4)	157,555	147,685	253,281	144,067	0	0	0	0	0	0
Others (4)	768,959	246,703	141,770	116,069	5,783,889	5,290,839	4,846,644	4,854,852	1,377,862	833,046
Totals	<u>\$72,553,982</u>	<u>\$72,619,648</u>	<u>\$70,628,228</u>	<u>\$68,240,391</u>	<u>\$64,037,461</u>	<u>\$64,477,204</u>	<u>\$59,643,622</u>	<u>\$55,636,636</u>	<u>\$49,507,012</u>	<u>\$47,817,814</u>

Source: City financial records

(1) Includes All Governmental Funds

(2) Includes property, municipal income.

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

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

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

Year	Total Tax Levy (1)	Current Collections	Percent of Levy Collected	Delinquent Collections	Total Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Tax Levy
2000	\$1,654,177	\$1,536,174	92.87 %	\$80,081	\$1,616,255	97.71 %	\$218,892	13.23 %
1999	1,663,658	1,584,484	95.24	71,513	1,655,997	99.54	256,114	15.39
1998	1,649,857	1,577,732	95.63	59,108	1,636,840	99.21	229,362	13.90
1997	1,407,827	1,359,684	96.58	42,748	1,402,432	99.62	253,427	18.00
1996	1,337,859	1,302,239	97.34	44,702	1,346,941	100.68	187,824	14.04
1995	1,353,646	1,308,952	96.70	36,370	1,345,322	99.39	187,735	13.87
1994	1,355,699	1,323,082	97.59	34,396	1,357,478	100.13	168,910	12.46
1993	1,348,132	1,316,364	97.64	31,816	1,348,180	100.00	168,632	12.51
1992	1,348,494	1,313,918	97.44	32,632	1,346,550	99.86	182,208	13.51
1991	1,301,810	1,262,386	96.97	29,712	1,292,098	99.25	158,667	12.19

Source: Stark County, Ohio; County Auditor

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

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

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

Year (1)	Real Property		Public Utility Property		Tangible Personal Property		Total		Ratio
	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value	
2000 (2)	\$605,861,890	\$1,731,033,971	\$54,053,030	\$61,423,898	\$205,350,805	\$821,403,220	\$865,265,725	\$2,613,861,089	33.10 %
1999	601,832,800	1,719,522,286	60,215,620	68,426,841	201,937,796	807,751,184	863,986,216	2,595,700,311	33.29
1998	595,945,810	1,702,702,314	59,870,420	68,034,568	192,411,515	769,646,060	848,227,745	2,540,382,942	33.39
1997	502,570,920	1,435,916,914	61,295,220	69,653,659	182,525,868	730,103,472	746,392,008	2,235,674,045	33.39
1996	475,395,010	1,358,271,457	62,667,400	71,212,955	177,769,158	711,076,632	715,831,568	2,140,561,044	33.44
1995	478,015,740	1,365,759,257	65,208,130	74,100,148	167,157,371	668,629,484	710,381,241	2,108,488,889	33.69
1994	474,167,960	1,354,765,600	65,026,670	73,893,943	160,990,500	643,962,000	700,185,130	2,072,621,543	33.78
1993	472,482,120	1,349,948,914	63,213,250	71,833,239	164,759,437	659,037,748	700,454,807	2,080,819,901	33.66
1992	472,255,700	1,349,302,000	63,321,350	71,956,080	170,925,696	683,702,784	706,502,746	2,104,960,864	33.56
1991	455,851,750	1,302,433,571	59,259,930	67,340,830	167,107,199	668,428,796	682,218,879	2,038,203,197	33.47

Source: Stark County, Ohio ; County Auditor

- (1) The year represents collection year.
- (2) This amount is calculated based on the following percentages for 2000:
 - Real property is assessed at thirty-five percent of actual value.
 - Public utility is assessed at eighty-eight percent of actual value.
 - Tangible personal is assessed at twenty-five percent of actual value.

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

Year	City of Canton District 2	City of Canton District 3	City of Canton District 4	Stark County	Canton City School District	Plain Local School District	Canton Local School District	Stark County Joint Recreational district	Stark County District Library	RTA	County Parks
2000	\$3.40	\$2.00	\$2.60	\$9.60	\$59.20	\$52.60	\$47.40	\$1.00	\$0.75	\$0.00	\$0.50
1999	3.40	2.00	2.60	9.60	59.20	52.60	47.40	1.00	0.75	0.00	0.50
1998	3.40	2.00	2.60	9.60	54.70	52.60	49.10	1.00	0.75	0.00	0.50
1997	3.40	2.00	2.60	9.60	54.70	52.60	49.10	1.00	0.00	3.90	0.20
1996	3.40	2.00	2.60	10.10	54.70	45.70	39.30	0.75	0.00	3.90	0.20
1995	3.40	2.00	2.60	8.20	52.20	45.70	39.30	0.75	0.00	3.90	0.20
1994	3.40	2.00	2.60	9.20	45.30	45.70	39.20	0.75	0.00	3.90	0.20
1993	3.40	2.00	2.60	9.20	45.30	45.70	39.70	0.75	0.00	3.90	0.20
1992	3.40	2.00	2.60	9.20	45.30	45.70	42.50	0.75	0.00	3.90	0.20
1991	3.40	2.00	2.60	9.20	45.30	45.70	42.90	0.75	0.00	3.90	0.20

Source: Stark County, Ohio; County Auditor

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

<u>Year</u>	<u>Amount</u>
2000	\$539,274
1999	528,807
1998	524,638
1997	487,448
1996	468,647
1995	477,461
1994	425,359
1993	439,268
1992	444,226
1991	448,180

Source: Stark County, Ohio; County Auditor

City of Canton, Ohio
Special Assessment Collections

During 1998, 1999, and 2000, the City did not have any outstanding special assessment debt; therefore, the City did not have special assessment collections. Information prior to 1998 is not available.

Source: City financial records

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

Year	Population(1)	Net General Obligation Bonded Debt (2)	Assessed Value	Ratio of Net Bonded Debt to Assessed Value	Net General Obligation Bonded Debt Per Capita
2000	80,806	\$20,763,460	\$865,265,725	2.40%	\$256.95
1999	89,159	22,140,286	863,986,216	2.56	266.24
1998	83,159	16,104,329	848,227,745	1.90	193.66
1997	82,935	10,321,977	746,392,008	1.38	124.46
1996	81,079	10,942,195	715,831,568	1.53	134.96
1995	81,557	12,086,454	710,381,241	1.70	148.20
1994	82,319	13,202,025	700,185,130	1.89	160.38
1993	83,175	14,410,562	700,454,807	2.06	173.26
1992	83,391	13,273,378	706,502,746	1.88	159.17
1991	83,682	14,257,447	682,218,879	2.09	170.38

Source: Stark County, Ohio: County Auditor

(1) Population figures 1990 through 1996 from census bureau.

City of Canton estimates for 1997 and 1998

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

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

Fund	Year	Operating Revenue **	Operating Expenses ***	Net Revenue Available for Debt Service	Debt Service Requirement ****			Coverage
					Principal	Interest	Total	
Water	2000	\$11,108,218	\$6,294,935	\$4,813,283	\$905,000	\$848,914	\$1,753,914	2.74
	1999	8,504,751	7,110,331	1,394,420	865,000	767,689	1,632,689	0.85
	1998	8,627,332	6,654,822	1,972,510	405,000	818,772	1,223,772	1.61
Sewer	2000	9,267,633	5,324,968	3,942,665	695,000	364,995	1,059,995	
	1999	7,927,167	4,329,244	3,597,923	675,000	278,788	953,788	3.77
	1998	8,347,781	7,633,167	714,614	235,000	319,842	554,842	1.29

Source: City financial records

* Information Prior to 1998 is not available

** Includes operating revenue

*** Total operating expenses exclusive of depreciation

**** Includes principal and interest of bonds only.

The refuse enterprise fund does not have any outstanding general obligation bonds.

City of Canton, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2000

	General Obligation Debt Outstanding (1)	Percentage Applicable to City (2)	Amount Applicable to City of Canton
City of Canton	\$0	100.00%	\$0
Stark County	0	15.31	0
Canton City Schools	44,605,413	93.53	41,719,443
			\$41,719,443

Source: Stark County, Ohio ; County Auditor

(1) Includes general obligation bonds except for those payable from enterprise funds

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

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

Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service To Total General Governmental Expenditures
2000	\$1,610,000	\$1,056,541	\$2,666,541	\$78,529,288	3.40%
1999	1,290,000	787,022	2,077,022	88,858,628	2.34
1998	1,005,000	489,771	1,494,771	66,850,333	2.24
1997	1,599,000	954,271	2,553,271	67,045,357	3.81
1996	1,479,000	857,541	2,336,541	64,204,866	3.64
1995	1,448,000	1,108,775	2,556,775	61,478,060	4.16
1994	1,163,000	800,791	1,963,791	60,397,861	3.25
1993	1,323,000	937,041	2,260,041	54,539,173	4.14
1992	788,072	1,318,826	2,106,898	49,043,064	4.30
1991	763,068	1,380,024	2,143,092	49,529,021	4.33

Source: City financial records

City of Canton, Ohio
Demographic Statistics
Last Five Censuses

Year	Population	Occupied Households	Total Dwelling Units	Persons Per Household	Median Income
2000	80,806	32,489	35,502	2.28	N/A
1990	84,161	33,452	36,527	2.44	\$25,177
1980	93,077	36,394	39,254	2.54	17,359
1970	110,053	N/A	N/A	N/A	N/A
1960	113,631	N/A	N/A	N/A	N/A

N/A - Information not available

Source: U.S. Bureau of the Census

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

Year (2)	Property Value (3)	Residential		Commercial and Industrial		Domestic Bank Deposits in the County (in thousands)
		Number of Permits	Value	Number of Permits	Value	
2000	\$865,265,725	1,390	\$17,959,967	428	\$50,398,559	\$1,021,596
1999	863,986,216	1,573	15,849,691	178	37,112,999	3,883,475
1998	848,227,745	1,661	13,980,742	193	38,410,161	3,883,475
1997	746,392,008	1,689	16,367,775	190	79,748,023	3,823,605
1996	715,831,568	1,546	9,250,235	205	31,848,676	3,851,016
1995	710,381,241	1,332	11,265,440	201	69,661,212	3,819,510
1994	700,185,130	1,402	8,125,595	181	29,470,127	3,714,924
1993	700,454,807	1,271	7,415,002	145	29,791,039	803,704
1992	706,502,746	1,284	7,125,498	179	42,751,082	797,601
1991	682,218,879	1,093	8,950,256	148	14,389,498	738,397

Source: City building permits reports
 Federal Reserve Bank of Cleveland

- (1) Number of permits include new construction an additions.
- (2) The year represents collection year for assessed value.
- (3) Represents total assessed value.

City of Canton, Ohio
Principle Taxpapers
December 31, 2000

Taxpayer	Type of Business	Real Estate	Public Utility Personal	Tangible Personal	Total Assessed Valuation	Percent of Assessed Value
Ohio Power Company	Public Utility	\$3,715,850	\$127,949,580	\$0	\$131,665,430	24.43%
Timken Company	Manufacturing	34,353,010	0	40,656,800	75,009,810	13.92
East Ohio Gas	Public Utility	2,200,650	60,101,710	0	62,302,360	11.56
Ohio Bell Telephone	Public Utility	3,438,070	52,184,570	0	55,622,640	10.32
Republic Technologies International LLC	Manufacturing	3,679,940	0	15,256,130	18,936,070	3.51
CSAHS/UHHS Canton Inc. (Columbia Mercy)	Health Care	14,342,100	0	0	14,342,100	2.66
Rorick Richard L	Business	10,205,740	0	0	10,205,740	1.89
Devile Roger	Business	7,694,210	0	0	7,694,210	1.43
Fresh Mark	Business	0	0	7,028,660	7,028,660	1.30
Norfolk Southern Combined Railroad Subsidiaries	Business	<u>0</u>	<u>7,020,390</u>	<u>0</u>	<u>7,020,390</u>	<u>1.30</u>
Totals		<u>\$79,629,570</u>	<u>\$247,256,250</u>	<u>\$62,941,590</u>	<u>\$389,827,410</u>	<u>48.15%</u>
Total All Assessed Valuations					<u>\$538,895,742</u>	

Source: Stark County Auditor

City of Canton, Ohio
Miscellaneous Statistics
December 31, 2000

Date of Incorporation	1854
Form of Government	Mayor/Council
Area	20,986 Square Miles
Miles of Streets	405.39
Number of Traffic Lights	231
Fire Protection:	
Number of Stations	9
Number of Fire Personnel and Officers	175
Number of Calls Answered	12,697
Number of Inspections Conducted	2,554
Police Protection:	
Number of Stations	3
Number of Police Personnel and Officers	189
Number of Patrol Units	140
Number of Law Violations:	
Physical Arrests	4,732
Traffic Violations	7,242
Parking Violations	25,106
Culture and Recreation:	
Community Centers	2
Number of Parks	59
Park Acreage	700
Swimming Pools	1
Tennis Courts	7
Water System:	
Miles of Water Mains	609.63
Number of Service Connections	41,404
Number of Fire Hydrants	2739
Daily Average Consumption in Gallons	22.305 Million
Maximum Daily Capacity of Plant in Gallons	40.8 Million
Sewerage System:	
Miles of Sanitary Sewers	352.98
Miles of Storm Sewers	205.6
Number of Treatment Plants	1
Number of Service Connections	28995
Daily Average Consumption in Gallons	25.956 Million
Maximum Daily Capacity of Plant in Gallons:	
Wet Weather	67 Million
Dry Weather	39 Million
Facilities and Services not Included in the Reporting Entity	
Education:	
Number of Elementary Schools	19
Number of Elementary School Instructors	636
Number of Secondary Schools	9
Number of Secondary School Instructors	225
Hospitals	
Number of Hospitals	2
Number of Patient Beds	1,205

Source: City 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

CITY OF CANTON

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 23, 2001**