



**Auditor of State  
Betty Montgomery**



**STARK COUNTY**  
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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 20, 2005, which indicated the financial statements of The Workshops, Incorporated, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United State's *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

In a separate letter to the County's management dated June 20, 2005, we reported other matters involving the internal control over financial reporting we did not deem reportable conditions.

**Compliance and Other Matters**

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 or other matters we must report under *Government Auditing Standards*.

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Stark County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and on Other Matters  
Required by *Government Auditing Standards*  
Page 2

We intend this report solely for the information and use of the Audit Committee, management, County Commissioners, federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 20, 2005



## Auditor of State Betty Montgomery

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

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

#### Compliance

We have audited the compliance of Stark County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program 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.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units and remaining fund information of the County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 20, 2005, which indicated the financial statements of The Workshops, Incorporated were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the Audit Committee, management, County Commissioners, federal awarding agencies and pass-through entities. It is not intended for anyone other than these specified parties.



**Betty Montgomery**  
Auditor of State

June 20, 2005



# STARK COUNTY, OHIO

Federal Awards Receipts and Expenditures Schedule  
For the Year Ended December 31, 2004

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<i><u>Title XIX - Medical Assistance Program</u></i>					
<i><u>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</u></i>					
Medical Assistance Program - Community Alternative Funding System (A)	93.778	N/A	N/A	3,786,207	3,786,207
Medical Assistance Program - Target Case Management (A)	93.778	N/A	N/A	201,771	201,771
Medical Assistance Program - Waiver (A)	93.778	N/A	N/A	30,356	30,356
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Medical Assistance Program (B)	93.778	FY2003	N/A	272	272
Medical Assistance Program (B)	93.778	FY2004	N/A	188,472	188,472
Medical Assistance Program (B)	93.778	FY2005	N/A	6,791,097	5,727,854
Medical Assistance Program (B)	93.778	FY2006	N/A	2,147,393	2,800,488
<i><u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u></i>					
Medical Assistance Program (F)	93.778	FY2003	N/A	2,305	-
Medical Assistance Program (F)	93.778	FY2004	N/A	533,660	422,069
Medical Assistance Program (F)	93.778	FY2005	N/A	<u>210,695</u>	<u>274,065</u>
<i><u>Total Title XIX - Medical Assistance Program</u></i>				<u>13,892,228</u>	<u>13,431,554</u>
<i><u>Title XXI - State Children's Insurance Program</u></i>					
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
State Children's Insurance Program (B)	93.767	FY2004	N/A	1,090	1,090
State Children's Insurance Program (B)	93.767	FY2005	N/A	445,226	365,007
State Children's Insurance Program (B)	93.767	FY2006	N/A	<u>153,372</u>	<u>200,782</u>
<i><u>Total Title XXI - State Children's Insurance Program</u></i>				<u>599,688</u>	<u>566,879</u>
<i><u>Title XX - Social Services Block Grant</u></i>					
<i><u>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</u></i>					
Social Services Block Grant (A)	93.667	FY2004		153,154	153,154
Social Services Block Grant (A)	93.667	FY2005		161,724	161,724
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Social Services Block Grant (B)	93.667	FY2004	270,825	<u>270,825</u>	<u>269,782</u>
<i><u>Total Title XX - Social Services Block Grant</u></i>				<u>585,703</u>	<u>584,660</u>
<i><u>Passed Through Ohio Department of Mental Health</u></i>					
Block Grant for Community Mental Health Services (B)	93.958	FY2003	442,303	-	382
Block Grant for Community Mental Health Services (B)	93.958	FY2004	985,854	398,072	307,955
Block Grant for Community Mental Health Services (B)	93.958	FY2005	984,615	<u>438,536</u>	<u>555,136</u>
<i><u>Total Block Grants for Community Mental Health Services</u></i>				<u>836,608</u>	<u>863,473</u>
Promoting Safe and Stable Families (B)	93.556	FY2004	105,000	10,391	23,565
Promoting Safe and Stable Families (B)	93.556	FY2005	48,735	<u>14,621</u>	-
<i><u>Total Promoting Safe and Stable Families</u></i>				<u>25,012</u>	<u>23,565</u>

# STARK COUNTY, OHIO

## Federal Awards Receipts and Expenditures Schedule

For the Year Ended December 31, 2004

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
Projects for Assistance in Transition from Homeless (B)	93.150	FY2004	61,692	46,269	30,846
Projects for Assistance in Transition from Homeless (B)	93.150	FY2005	61,692	<u>15,423</u>	<u>30,846</u>
<i>Total Projects for Assistance in Transition from Homeless</i>				<u>61,692</u>	<u>61,692</u>
Public Health and Social Services Emergency Grant (B)	93.003	FY2004	14,275	<u>14,275</u>	<u>14,275</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>					
Block Grants for Prevention and Treatment of Substance Abuse (F)	93.959	FY2004	2,502,150	1,042,558	1,371,562
Block Grants for Prevention and Treatment of Substance Abuse (F)	93.959	FY2005	2,512,360	<u>1,045,014</u>	<u>1,102,920</u>
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>				<u>2,087,572</u>	<u>2,474,482</u>
Projects of Regional and National Significance (F)	93.243	FY2004	63,010	40,625	12,168
Projects of Regional and National Significance (F)	93.243	FY2005	166,900	-	<u>96,279</u>
<i>Total Projects of Regional and National Significance</i>				<u>40,625</u>	<u>108,447</u>
<i>Passed Through Ohio Department of Aging</i>					
Special Programs for the Aging-Title III, PartB-Grants for Supportive Services and Senior Centers (A)	93.044	FY2004	3,987	<u>3,987</u>	<u>3,987</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b><u>18,147,390</u></b>	<b><u>18,133,014</u></b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<i>Direct</i>					
Community Development Block Grants/Entitlement Grants (C)	14.218	B02UC390005	1,692,000	712,317	712,317
Community Development Block Grants/Entitlement Grants (C)	14.218	B03UC390005	1,767,000	<u>551,184</u>	<u>507,470</u>
<i>Total Community Development Block Grant</i>				<u>1,263,501</u>	<u>1,219,787</u>
HOME Investment Partnerships Program (C)	14.239	M-02DC390204	1,235,000	799,412	799,376
HOME Investment Partnerships Program (C)	14.239	M-03DC390204	987,128	326,011	326,011
HOME Investment Partnerships Program (C)	14.239	M-04DC390204	1,097,792	<u>200,000</u>	<u>200,000</u>
<i>Total HOME Investment Partnerships Program</i>				<u>1,325,423</u>	<u>1,325,387</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b><u>2,588,924</u></b>	<b><u>2,545,174</u></b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
<i>Passed Through Ohio Department of Education</i>					
National School Lunch Program (A)	10.555	FY2004	N/A	16,197	17,298
National School Lunch Program (A)	10.555	FY2005	N/A	<u>14,210</u>	<u>13,445</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>				<b><u>30,407</u></b>	<b><u>30,743</u></b>

# STARK COUNTY, OHIO

## Federal Awards Receipts and Expenditures Schedule

For the Year Ended December 31, 2004

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>					
<i>Direct</i>					
Emergency Management-State and Local Assistance (D)	97.042	FY2004	69,682	61,344	60,051
<i>Passed Through Ohio Department of Emergency Management Agency</i>					
Emergency Management-State and Local Assistance (C)	97.036	1484DR1510739F	6,059	6,059	-
Emergency Management-State and Local Assistance (I)	97.036	1484DR151UBRMW	57,338	<u>57,338</u>	-
<i>Total Emergency Management-State and Local Assistance (I)</i>				<u>63,397</u>	-
State Domestic Preparedness Equipment Support Program (D)	97.004	2002TECX0049	65,262	2,262	63,789
State Domestic Preparedness Equipment Support Program (D)	97.004	2002TECX0106	167,905	<u>166,828</u>	<u>157,455</u>
<i>Total State Domestic Preparedness Equipment Support</i>				<u>169,090</u>	<u>221,244</u>
State Homeland Security Grant Program (D)	97.004	2003MUP30015	845,954	845,954	243,575
State Homeland Security Grant Program (D)	97.004	2003TETX0199	203,100	<u>198,520</u>	<u>186,600</u>
<i>Total State Domestic Preparedness Equipment Support</i>				<u>1,044,474</u>	<u>430,175</u>
Supplemental Planning Grant (D)	97.051	EMC2003GR7026	45,830	17,480	-
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>				<b><u>1,355,785</u></b>	<b><u>711,470</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<i>Passed Through Ohio Department of Education</i>					
Innovative Education Program Strategies (A)	84.298	066324C2S12004	1,306	718	1,449
Innovative Education Program Strategies (A)	84.298	066324C2S12005	985	<u>493</u>	<u>450</u>
<i>Total Innovative Education Program Strategies</i>				<u>1,211</u>	<u>1,899</u>
Special Education - Grants to States (A)	84.027	0663246BSF2004	142,261	71,171	66,274
Special Education - Grants to States (A)	84.027	0663246BSF2005	183,036	91,518	63,324
Special Education - Grants to States (A)	84.027	0663246BSA2005	50,000	<u>25,000</u>	<u>19,534</u>
<i>Total Special Education - Grants to States</i>				<u>187,689</u>	<u>149,132</u>
Special Education - Preschool Grants (A)	84.173	0663246PGS12004	32,373	16,834	20,954
Special Education - Preschool Grants (A)	84.173	0663246PGS12005	40,462	20,231	14,484
Special Education - Preschool Grants (A)	84.173A	0663246PGD72004P	16,200	<u>16,193</u>	<u>15,832</u>
<i>Total Special Education - Preschool Grants</i>				<u>53,258</u>	<u>51,270</u>
<i>Passed Through Ohio Rehabilitation Services Commission</i>					
Rehabilitation Services - Vocational Rehabilitation Grants (A)	84.126	CSA90-30	N/A	<u>33,095</u>	<u>327,841</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>				<b><u>275,253</u></b>	<b><u>530,142</u></b>

# STARK COUNTY, OHIO

## Federal Awards Receipts and Expenditures Schedule

For the Year Ended December 31, 2004

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
<i>Direct</i>					
Planning, Implementing & Enhancing, Strategy in Community Prosecution (E)	16.609	2002GPCX0095	240,000	<u>85,000</u>	<u>80,005</u>
Public Safety Partnership and Community Policing Grants (H)	16.710	2003CKWX0049	4,967,500	<u>4,470,750</u>	<u>4,470,750</u>
Local Law Enforcement Block Grants Program (H)	16.592	2002LBXX1651	107,231	-	107,231
Local Law Enforcement Block Grants Program (H)	16.592	2003LBXX0134	111,507	-	58,424
Local Law Enforcement Block Grants Program (H)	16.592	2004LBXX1165	27,575	<u>27,575</u>	-
<i>Total Local Law Enforcement Block Grants Program</i>				<u>27,575</u>	<u>165,655</u>
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>					
Byrne Formula Grant Program (C)	16.579	2002DGD027064	19,588	4,560	4,560
Byrne Formula Grant Program (C)	16.579	2003DGD027064	13,044	9,500	9,500
Byrne Formula Grant Program (E)	16.579	2002DGA017092	45,767	<u>8,862</u>	-
<i>Total Byrne Formula Grant Program</i>				<u>22,922</u>	<u>14,060</u>
Violence Against Women Formula Grants (H)	16.588	2002WFVA28217	49,938	17,561	2,687
Violence Against Women Formula Grants (H)	16.588	2003WFVA28217	58,301	48,882	55,315
Violence Against Women Formula Grants (E)	16.588	2000WFVA28212A	28,907	28,907	28,907
Violence Against Women Formula Grants (E)	16.588	2002WFVA28212	46,640	15,099	-
Violence Against Women Formula Grants (E)	16.588	2003WFVA28212	31,093	<u>28,554</u>	<u>28,554</u>
<i>Total Violence Against Women Formula Grants</i>				<u>139,003</u>	<u>115,463</u>
Residential Substance Abuse Treatment for State Prisoners (C)	16.593	2003RSSAT140	108,717	22,371	22,371
<i>Passed Through Ohio State Dept of Youth Services</i>					
Juvenile Accountability Incentive Block Grants (B)	16.523	2002JB010A208	25,000	1,000	1,490
Juvenile Accountability Incentive Block Grants (G)	16.523	2001JB002A233	32,000	31,649	9,378
Juvenile Accountability Incentive Block Grants (G)	16.523	2001JB013A061	139,758	79,935	-
Juvenile Accountability Incentive Block Grants (G)	16.523	2002JB013A061	145,039	66,964	-
Juvenile Accountability Incentive Block Grants (G)	16.523	2003JB013A061	108,196	<u>62,069</u>	<u>108,196</u>
<i>Total Juvenile Accountability Incentive Block Grant</i>				<u>241,617</u>	<u>119,064</u>
Title V_Delinquency Prevention Program (C)	16.548	2002JVT505104	67,323	<u>64,943</u>	<u>64,943</u>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>					
Crime Victim Assistance (E)	16.575	2003VAGENE148T	84,587	56,391	64,371
Crime Victim Assistance (E)	16.575	2003VAGENE507T	18,951	12,635	14,218
Crime Victim Assistance (E)	16.575	2004VAGENE590	34,745	23,162	26,128
Crime Victim Assistance (E)	16.575	2004VAGENE148T	84,587	21,146	13,259
Crime Victim Assistance (E)	16.575	2004VAGENE507T	18,951	4,737	4,737
Crime Victim Assistance (E)	16.575	2005VAGENE590	34,746	<u>8,685</u>	<u>7,277</u>
<i>Total Crime Victim Assistance</i>				<u>126,756</u>	<u>129,990</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>				<u><b>5,200,937</b></u>	<u><b>5,182,301</b></u>

# STARK COUNTY, OHIO

## Federal Awards Receipts and Expenditures Schedule

For the Year Ended December 31, 2004

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>					
<i>Passed Through Office of the Governor's Highway Safety Representative</i>					
Highway Planning and Construction (I)	20.205	FY 2004	4,100,000	854,245	854,245
Highway Planning and Construction (I)	20.205	FY 2004	420,000	380,367	380,367
Highway Planning and Construction (I)	20.205	FY 2004	440,000	364,253	364,253
Highway Planning and Construction (I)	20.205	FY 2004	1,231,400	20,853	20,853
Highway Planning and Construction (I)	20.205	FY 2004	N/A	606,998	758,718
<i>Total Highway Planning and Construction</i>				<u>2,226,716</u>	<u>2,378,436</u>
State and Community Highway Safety (H)	20.600	2004PTMNN1	70,695	63,103	54,938
State and Community Highway Safety (H)	20.600	2003JC8J6	18,675	4,620	-
State and Community Highway Safety (H)	20.600	2004JC8J6	18,630	18,630	18,630
State and Community Highway Safety (I)	20.205	2004STPG6	15,000	14,973	14,973
<i>Total State and Community Highway Safety</i>				<u>101,326</u>	<u>88,541</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>				<b><u>2,328,042</u></b>	<b><u>2,466,977</u></b>
<b>TOTAL FEDERAL ASSISTANCE</b>				<b><u>\$ 29,926,738</u></b>	<b><u>\$ 29,599,821</u></b>

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

The following represent the recipient departments:

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

## **STARK COUNTY, OHIO**

*Notes to the Federal Award Receipts and Expenditures Schedule  
For the Year Ended December 31, 2004*

### ***NOTE 1. SIGNIFICANT ACCOUNTING POLICIES***

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

### ***NOTE 2. FOOD DISTRIBUTION***

Nonmonetary assistance is reported at the fair market value of the commodities received and disbursed. Moneys are commingled with State grants. It is assumed that federal moneys are expended first. The Stark County Board of Mental Retardation and Developmental Disabilities received and disbursed \$6,825 of the commodities under the Food Distribution Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education. At December 31, 2004, the County had no significant food commodities in inventory.

### ***NOTE 3. CHILD NUTRITIONAL CLUSTER***

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

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

As of December 31, 2004, there were 257 outstanding loans totaling \$1,799,892. During 2004, a total of \$241,739 was received on the outstanding loans, including \$29,385 in interest. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

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

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

### ***NOTE 6. U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS***

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Schedule reports all such 2004 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed.

# STARK COUNTY, OHIO

*Notes to the Federal Award Receipts and Expenditures Schedule  
For the Year Ended December 31, 2004*

A comparison of the former Federal agencies and CFDA numbers the County reported in its 2003 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2004 Schedule follows:

<u>Previous Federal Agency</u>	<u>CFDA No. Used in 2003</u>	<u>CFDA No. Used in 2004</u>
<i>Emergency Management Agency</i>	<i>83.552</i>	<i>97.042</i>
<i>Department of Justice</i>	<i>83.562</i>	<i>97.051</i>

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**STARK COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 & .505**  
**DECEMBER 31, 2004**

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	<b>Type of Financial Statement Opinion</b>	Unqualified
<i>(d)(1)(ii)</i>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(ii)</i>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iii)</i>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(iv)</i>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<i>(d)(1)(v)</i>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<i>(d)(1)(vi)</i>	<b>Are there any reportable findings under § .510?</b>	No
<i>(d)(1)(vii)</i>	<b>Major Programs (list):</b>	Title XIX Medical Assistance Program, CFDA #93.778 Public Safety Partnership and Community Policing Grant, CFDA #16.710
<i>(d)(1)(viii)</i>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 887,995 Type B: all others
<i>(d)(1)(ix)</i>	<b>Low Risk Auditee?</b>	Yes

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

None

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

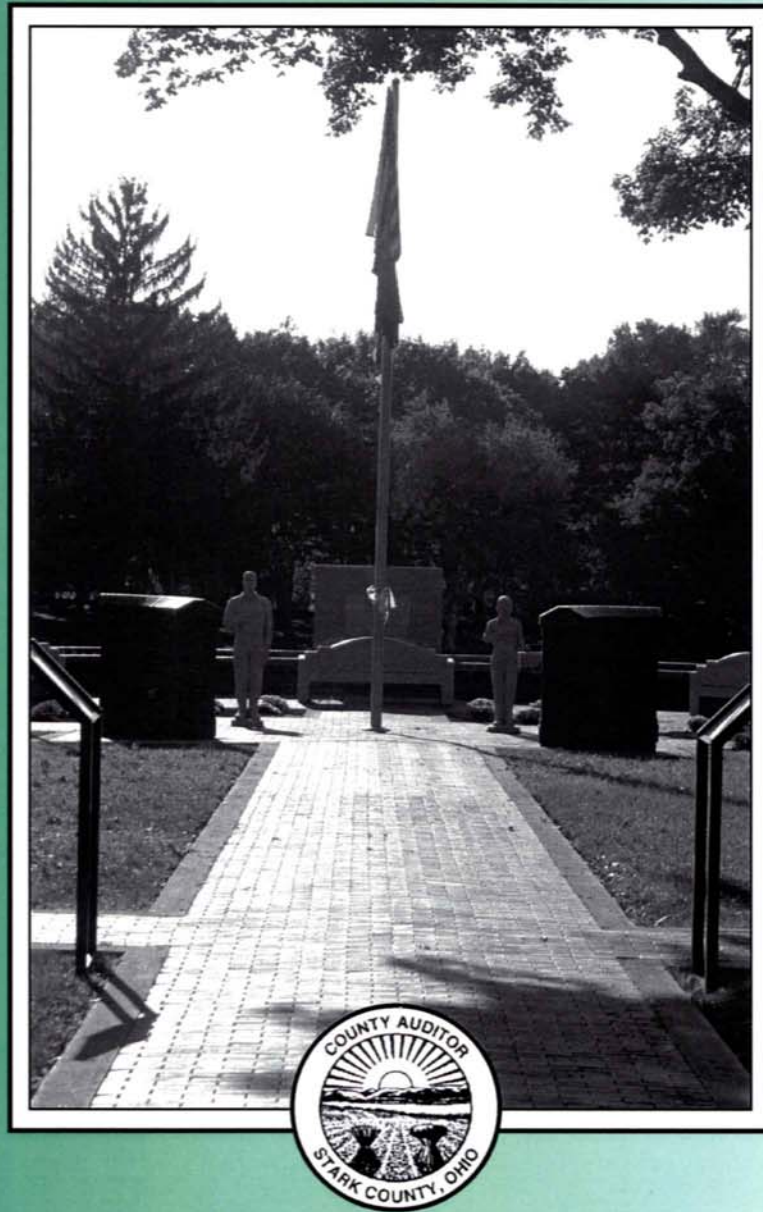
None



# Stark County Government

## Comprehensive Annual Financial Report

for the year ended December 31, 2004



**Issued by Kim R. Perez  
Stark County Auditor**

<http://www.co.stark.oh.us>



# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2004**



**Kim R. Perez**  
Stark County Auditor

Prepared by The Stark County Auditor's Office



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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2004*

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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

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## **Introductory Section**





Stark County Office Building  
110 Central Plaza South  
Suite 220  
Canton, OH 44702-1410  
Phone 330-451-7357  
Fax 330-451-7630

June 20, 2005

To the Citizens of Stark County  
and to the Board of County Commissioners:  
the Honorable Gayle A. Jackson,  
the Honorable Jane Vignos, and  
the Honorable Richard Regula

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2004. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Auditor of State of Ohio's office has issued an unqualified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2004. The independent accountant's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent accountant's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

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

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 13 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. Other elected County officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, nine Common Pleas Judges (five General Division Judges and three Domestic Relations/Juvenile Division Judges, and one Probate Court Judge) and the County Coroner.

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

### *Local Economy*

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

The County's economy has been in decline over the past several years. This is indicated through an increase in unemployment from 3.9 percent in 2001 to 6.6 percent in 2004. This decrease in employment is attributable in great part to decreased employment in manufacturing industries. Nonetheless, employment in the non-manufacturing sector remains significant and has been stable since 1985.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. Stark County is the headquarters of major manufacturers such as The Timken Company, The Hoover Company and Diebold, Inc. It's also home to hundreds of smaller companies and plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.

### *Long-Term Financial Planning*

The Stark County Engineer's Office is responsible for maintaining the county roads, bridges, and storm sewers throughout the county. This amounts to approximately 415 miles of roads and 351 bridges and numerous storm sewers. In order to maintain all of the infrastructure that it is responsible for, the Engineer's office had outlined a five year plan which began in 2004. Over the next four years, 2005 through 2008, the Engineer's Office plans to begin approximately \$55 million in road, bridge and storm sewer projects. A majority of these will result in assets to the county in the form of infrastructure.

### *Relevant Financial Policies*

The County is dedicated to reporting in accordance with general accepted accounting principles (GAAP). The County implemented GASB Statement No. 34 for the fiscal year ending December 31, 2002. At that time it elected to utilize "phase-in" method of reporting infrastructure. This allows the County to report infrastructure items related to governmental activities, such as roads and bridges, in phases. All County infrastructure must be reported in the Counties financial statements by the fiscal year ending December 31, 2006. In 2004, the County elected to report its bridges as infrastructure. This led to a restatement of the beginning balance of capital assets of approximately \$20 million. Roads and any other material infrastructure items will be reported in the next several years.

### *Major Initiatives*

In 2004, bids were awarded and ground was broken for the Stark County Jail's new Receiving and Reception Housing Units. This project has a total budget of approximately \$17 million and is expected to be completed in May 2006. This project will replace and greatly enhance the existing receiving area. The current area has three cells and can accommodate fifteen inmates, whereas, the new area will have thirteen cells and can hold thirty-four inmates. It also adds a holding area with a ten cell and a ninety-six inmate capacity for those going to or returning from court, which the current receiving area does not have. In addition, the project will increase the existing jail capacity by 122 beds.

Also, the project includes upgrades to the existing electrical, fire alarm, and closed-circuit television systems. A new secure underground parking area for the fleet vehicles will be added. Video visitation will be implemented in order to reduce the movement of inmates and thus potential problems. Lastly, a separate entrance to the lobby will be constructed. The total cost of operating this facility is expected to be approximately \$3 million per year.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 2003.

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

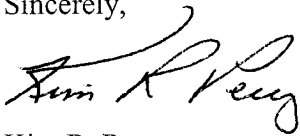
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

## **ACKNOWLEDGEMENTS**

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

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

Sincerely,

A handwritten signature in cursive script, appearing to read "Kim R. Perez".

Kim R. Perez  
Stark County Auditor



# STARK COUNTY, OHIO

*Elected Officials*

*December 31, 2004*

COUNTY COMMISSIONERS

Gayle A. Jackson  
Richard S. Regula  
Jane Vignos

COUNTY AUDITOR

Kim R. Perez

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Michael J. Rehfus

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

Charles E. Brown, Jr.  
John G. Haas  
Sara E. Lioi  
Richard D. Reinbold Jr.  
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

Michael L. Howard  
Jim D. James  
David E. Stucki

PROBATE COURT JUDGE

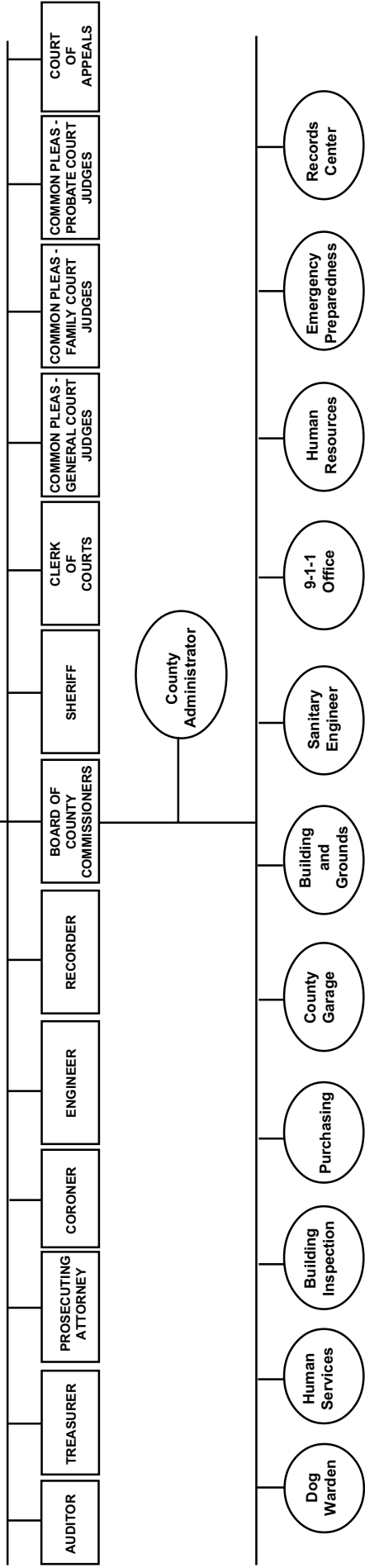
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

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

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF STARK COUNTY



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

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Stark County,  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2003

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.



*Nancy L. Zielle*

President

*Jeffrey R. Emer*

Executive Director

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## **Financial Section**





**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the aggregate remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represent 3 percent, 4 percent and 4 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the aggregate remaining fund information of Stark County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General, Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2005, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

June 20, 2005



# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2004*

Our discussion and analysis of Stark County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2004. Please read it in conjunction with the County's basic financial statements, which begin on page 15.

## ***FINANCIAL HIGHLIGHTS***

- The County's net assets increased \$37.1 million as a result of this year's operations. Net assets of our business-type activities increased by \$9.3 million, or 10.3 percent, and net assets of governmental activities increased by \$27.8 million, or 15.1 percent.
- All revenues totaled \$270.1 million. General revenues accounted for \$90.2 million in revenue or 33.4 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$179.9 million or 66.6 percent of all revenues.
- Total assets of governmental activities increased by \$31.1 million while capital assets increased by \$13.7 million and current and other assets increased by \$17.4 million.
- The County had \$214.9 million in expenses related to governmental activities: only \$156.2 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$86.5 million of which \$66.1 million was taxes with the remaining \$20.4 million from interest, grants, entitlements, and miscellaneous revenues.

## ***USING THIS ANNUAL FINANCIAL REPORT***

This annual financial report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 15 and 16-17) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 18. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most financially significant funds.

## ***REPORTING THE COUNTY AS A WHOLE***

### ***The Statement of Net Assets and the Statement of Activities***

Our analysis of the County as a whole begins on page 15. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

# STARK COUNTY, OHIO

*Management Discussion and Analysis  
For the Year Ended December 31, 2004*

These two statements report the County's *net assets* and changes in them. You can think of the County's net assets, the difference between assets, what the citizens own, and liabilities, what the citizens owe, as one way to measure the County's financial health, or *financial position*. Over time, *increases or decreases* in the County's net assets are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors; however, such as changes in the County's property tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets (land, roads, building, water and sewer lines etc.) to assess the *overall health* of the County.

In the Statement of Net Assets and the Statement of Activities, we divide the County into two types of activities:

***Governmental Activities:*** Most of the County's basic services are reported here, including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

***Business-Type Activities:*** The County charges a fee to customers to help cover all or most of the cost of certain services it provides. The County's water and sewer operations are reported here.

## ***REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS***

### ***Fund Financial Statement***

Our analysis of the County's major funds begins on page 18. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

***Governmental funds:*** Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in a reconciliation alongside the fund financial statements.

***Proprietary funds:*** When the County charges customers for the full cost of the services it provides whether to outside customers or to other units of the County, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds, such as the County's Health Insurance and Workers' Compensation Insurance funds, (the other component of proprietary funds) to report activities that provide insurance to the County's other programs and activities.

# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2004

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private purpose trust and agency.

## THE COUNTY AS A WHOLE

The *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

**Table 1**  
*Net Assets*  
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Assets</b>						
Current & Other Assets	\$ 200.7	\$ 183.3	\$ 18.1	\$ 20.5	\$ 218.8	\$ 203.8
Capital Assets, Net	93.1	79.4	117.2	112.4	210.3	191.8
<b>Total Assets</b>	<u>\$ 293.8</u>	<u>\$ 262.7</u>	<u>\$ 135.3</u>	<u>\$ 132.9</u>	<u>\$ 429.1</u>	<u>\$ 395.6</u>
<b>Liabilities</b>						
Current & Other Liabilities	\$ 68.5	\$ 69.1	\$ 1.2	\$ 7.9	\$ 69.7	\$ 77.0
Long Term Liabilities:						
Due Within One Year	5.0	4.3	1.7	1.5	6.7	5.8
Due Within More Than One	8.9	5.7	33.0	33.4	41.9	39.1
<b>Total Liabilities</b>	<u>82.4</u>	<u>79.1</u>	<u>35.9</u>	<u>42.8</u>	<u>118.3</u>	<u>121.9</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	92.5	79.0	82.9	71.9	175.4	150.9
Restricted for:						
Capital Projects	0.1	0.7	-	-	0.1	0.7
Debt Service	2.9	5.3	-	-	2.9	5.3
Other Purposes	85.8	69.2	-	-	85.8	69.2
Unrestricted	30.1	29.4	16.5	18.2	46.6	47.6
<b>Total Net Assets</b>	<u>\$ 211.4</u>	<u>\$ 183.6</u>	<u>\$ 99.4</u>	<u>\$ 90.1</u>	<u>\$ 310.8</u>	<u>\$ 273.7</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$310.8 million ( \$211.4 million in governmental activities and \$99.4 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$273.7 million to \$310.8 million. Of which the County's governmental activities increased by 15.1 percent ( \$183.6 million compared to \$211.4 million) and the County's business-type activities increased by 10.3 percent ( \$90.1 million compared to \$99.4 million).

## **STARK COUNTY, OHIO**

*Management Discussion and Analysis  
For the Year Ended December 31, 2004*

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

The largest portion of the County's net assets ( 56.4 percent) reflects its investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets ( 28.6 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets ( \$46.6 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental and business-type activities. The same was true for the prior year.

# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2004

Table 2 shows the changes in net assets for the year ended December 31, 2004.

**Table 2**  
**Changes in Net Assets**  
**(In Millions)**

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
<b>Program Revenues</b>						
Charges for Services	\$ 27.8	\$ 26.3	\$ 19.5	\$ 16.6	\$ 47.3	\$ 42.9
Operating Grants, Contributions, and Interest	116.4	104.0	-	-	116.4	104.0
Capital Grants and Contributions	<u>12.0</u>	<u>5.8</u>	<u>4.2</u>	<u>7.8</u>	<u>16.2</u>	<u>13.6</u>
<b>Total Program Revenues</b>	<u>156.2</u>	<u>136.1</u>	<u>23.7</u>	<u>24.4</u>	<u>179.9</u>	<u>160.5</u>
<b>General Revenues</b>						
Property Taxes	54.6	41.7	-	-	54.6	41.7
Sales Tax	11.5	5.5	-	-	11.5	5.5
Grants and Entitlements	13.4	11.9	-	-	13.4	11.9
Investment Earnings	2.0	2.0	0.1	0.1	2.1	2.1
Miscellaneous	<u>5.0</u>	<u>3.6</u>	<u>3.6</u>	<u>0.3</u>	<u>8.6</u>	<u>3.9</u>
<b>Total General Revenues</b>	<u>86.5</u>	<u>64.7</u>	<u>3.7</u>	<u>0.4</u>	<u>90.2</u>	<u>65.1</u>
<b>Total Revenues</b>	<u>242.7</u>	<u>200.8</u>	<u>27.4</u>	<u>24.8</u>	<u>270.1</u>	<u>225.6</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	17.7	18.1	-	-	17.7	18.1
Judicial	13.9	12.3	-	-	13.9	12.3
Public Safety	22.7	20.0	-	-	22.7	20.0
Public Works	16.4	13.4	-	-	16.4	13.4
Health	71.2	64.5	-	-	71.2	64.5
Human Services	56.7	62.6	-	-	56.7	62.6
Other	2.1	1.9	-	-	2.1	1.9
Intergovernmental	14.0	8.8	-	-	14.0	8.8
Interest and Fiscal Charges	0.2	0.2	-	-	0.2	0.2
Sewer	-	-	17.6	16.1	17.6	16.1
Water	-	-	0.5	0.6	0.5	0.6
Molly	-	-	-	-	-	-
<b>Total Program Expenses</b>	<u>214.9</u>	<u>201.8</u>	<u>18.1</u>	<u>16.7</u>	<u>233.0</u>	<u>218.5</u>
<b>Increase in Net Assets</b>	<u>\$ 27.8</u>	<u>\$ (1.0)</u>	<u>\$ 9.3</u>	<u>\$ 8.1</u>	<u>\$ 37.1</u>	<u>\$ 7.1</u>

# STARK COUNTY, OHIO

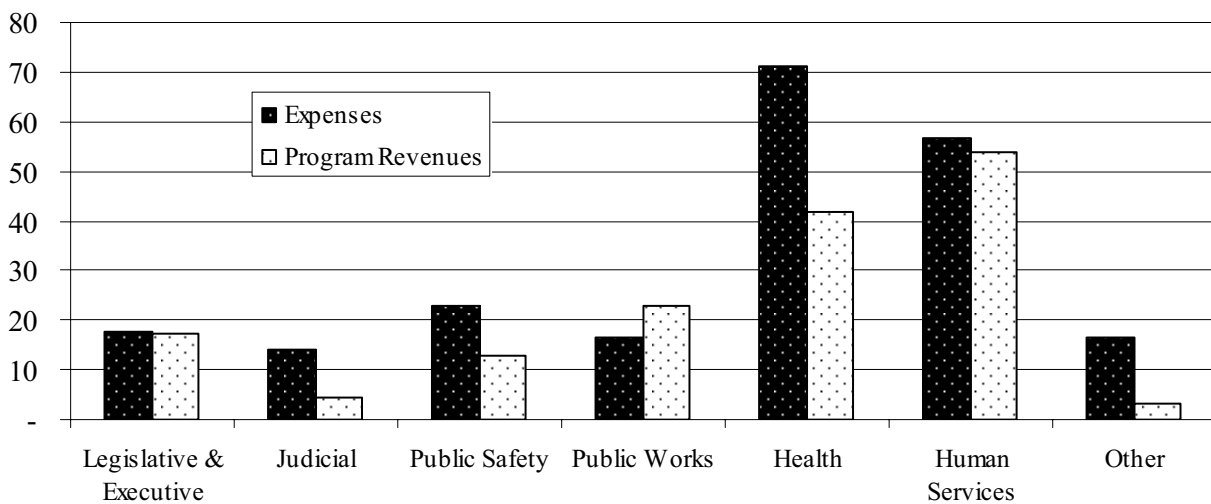
Management Discussion and Analysis  
For the Year Ended December 31, 2004

## Governmental Activities

Governmental activities increased the County's net assets by \$27.8 million. Key elements of this change are as follows:

- Revenues and expenses both increased in 2004. However, revenues increased at a rate of three times that of expenses, \$41.9 million compared to \$13.1 million.
- All categories of revenues increased, with the exception of investment earnings which remained the same as 2003. The overall increase of \$41.9 million in revenues was mainly attributable to several large fluctuations from the prior year. Sales tax revenue increased \$6 million over 2003 since the tax was imposed only half of 2003 and 2004 was the first full year of collection. The county received a capital grant of \$5 million for Sheriff's radio equipment at the tower sites. The Board of MRDD had an increase in property tax revenues of \$11.5 million due to an additional levy. Lastly, the county received additional operating grants and contributions of approximately \$13.1 million attributable to various departments and boards such as, the Alcohol and Drug Board, the Board of MRDD, the Mental Health Board, the department of Childrens' Services, and the County Engineer's office.
- Expenses increased \$13.1 million ( 6.5 percent). The County Engineer's office, the Board of MRDD, and the Board of Mental Health increased spending by \$3, \$2.6, and \$2.2 million respectively. Also, the governmental activities had an expense in the form of a contribution to the sewer enterprise fund for capital assets which will be funded by special assessment debt carried by governmental activities.

**Graph 3**  
*Expenses and Program Revenues 2004*  
*Governmental Activities (Amounts in Millions)*



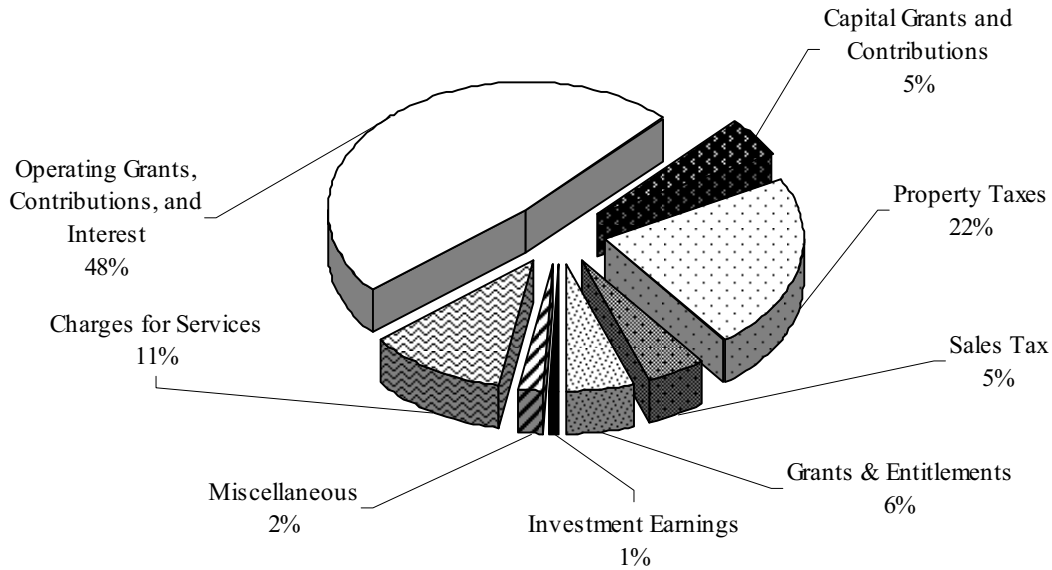
The health program accounted for \$71.2 million or 33.1 percent of total governmental expenses. The next largest program was human services, accounting for \$56.7 million or 26.4 percent of the total expenses for governmental activities.

# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2004

Current year expenses were 89.6 percent of current year revenues. This percentage has declined compared with 100.5 percent in 2003 because of the increase in revenues.

**Graph 4**  
*Revenues by Source 2004*  
*Governmental Activities*



Operating grants were the largest type of program revenue, accounting for \$116.4 million or 74.5 percent of total governmental activities program revenues. The major recipients of intergovernmental program revenues were the Board of MRDD \$12.3 million, Public Assistance \$35.1 million, the Children Services Board \$17.1 million and the Mental Health Board \$19.9 million. Direct charges to users of governmental services, another type of program revenue, made up \$27.8 million or 17.8 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$54.6 million or 22.5 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD \$29.7 million, the Children Services Board \$5.4 million, the Mental Health Board \$5.1 million and the General Fund \$13.9 million.

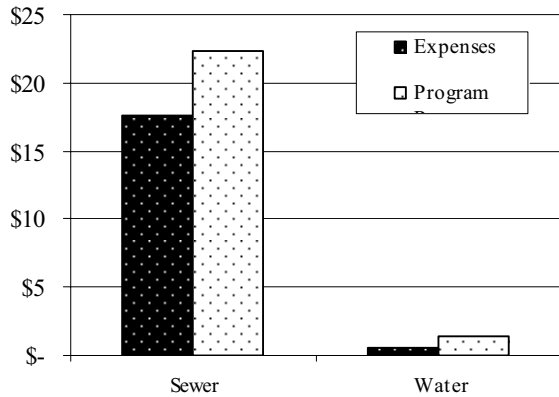
# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2004

## Business-type Activities

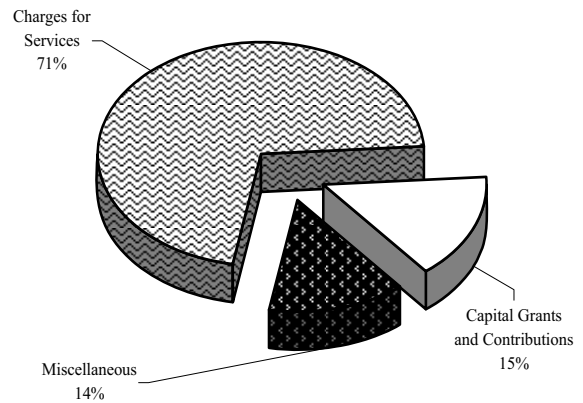
**Graph 5**

*Expenses and Program Revenues 2004  
Business-type Activities (Amounts in Millions)*



**Graph 6**

*Revenues by Source 2004  
Business-type Activities*



Capital grants and contributions for business-type activities decreased by 46.2 percent when compared to 2003. The majority of this was due to a decrease of \$3.6 million in contributions of capital in the form of sewer and water lines from private developers. However, a majority of this decrease was offset by an increase in charges for services of \$2.9 million. Additionally, a contribution from governmental activities in the form of a contribution to the sewer enterprise fund for capital assets which will be funded by special assessment debt carried by governmental activities helped to increase the revenues and net assets of the business-type activities.

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### Governmental Funds

The focus of the County's governmental funds is to provide information on near-term receipts, disbursements, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unreserved fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$75.1 million. \$44.2 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.



# **STARK COUNTY, OHIO**

*Management Discussion and Analysis  
For the Year Ended December 31, 2004*

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$8.9 million with a total fund balance of \$13.8 million. Unreserved fund balance represents 16.4 percent of expenditures. This is one measurement of the general fund's liquidity. The fund balance of the general fund increased by 0.8 million. Key factors for this increase include but are not limited to the increase in both sales tax and property tax revenue. However, these increases in revenue were offset by increases in expenses in the categories of legislative and executive, judicial, public safety and public works.

The mental retardation and developmental disabilities fund balance increased by \$9.7 million. This is largely due to an increase in property tax revenue due to an additional levy collected in 2004.

The mental health board fund balance decreased by \$0.3 million primarily due to an increase in expenditures not offset by an increase in total revenues.

The childrens' services fund balance decreased by \$0.3 million. This decrease is less than the loss from 2003 due to an increase in operating grants while not increasing expenditures over the 2003 amount.

The public assistance fund balance decreased by \$4.0 million as compared to a \$1.2 million increase in 2003. This is due to both a decrease in state and federal monies of \$8.5 million and a decrease in expenditures of \$3.7 million.

## ***Proprietary Funds***

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the sewer fund at the end of the year amounted to \$15.8 million. The total growth in net assets in this fund was \$7.5 million. This is due largely to the capital contributions.

## ***GENERAL FUND BUDGETING HIGHLIGHTS***

Differences between the original budget and the final amended budget were relatively minor (\$1.8 million increase in appropriations). A majority of this increase went to fund the county office building operations, the judicial system, building inspections, unclaimed monies, and county obligations.

Of the \$1.8 million increase to appropriations, \$0.8 million was to be funded due to changes in the Certificate of Estimated Resources. The remaining \$1.0 million was to be budgeted from available fund balances in the citizens building, unclaimed monies funds, and the building inspection fund, all of which are reported as part of the general fund for reporting purposes.

# STARK COUNTY, OHIO

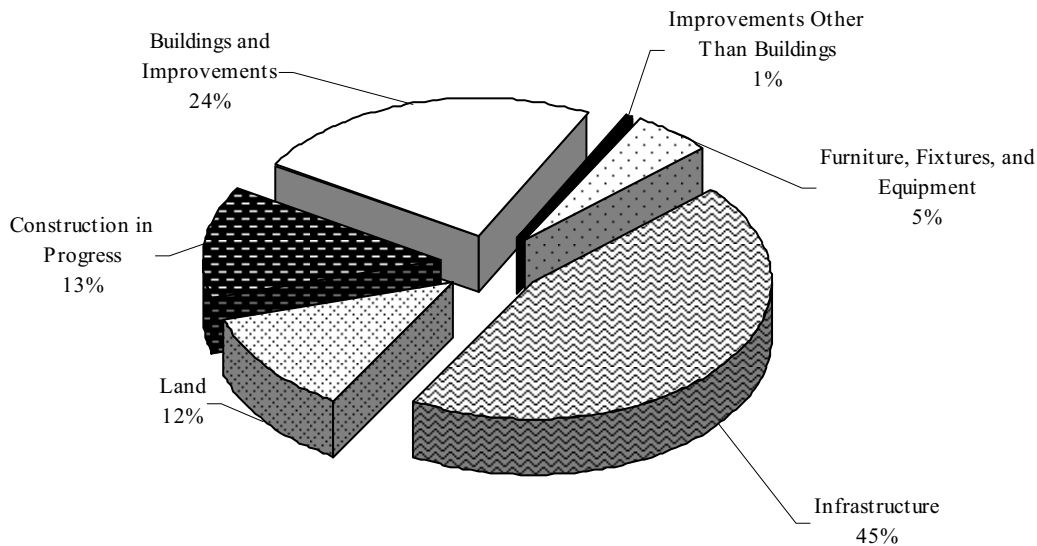
Management Discussion and Analysis  
For the Year Ended December 31, 2004

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2004 amounts to \$210.3 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 9.6 percent (a 17.3 percent increase in governmental activities and a 4.3 percent increase for business-type activities). Infrastructure accounted for 95 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

**Graph 7**  
*Capital Assets*  
*Governmental Activities*



Major capital asset events during the current fiscal year included the following:

- Renovations were completed in the County Recorder's office and a roof was replaced at the Board of MRDD's Southgate facility.
- The Engineer's office completed the Portage & Whipple, Portage Widening Phase I, and Faircrest Dueber projects.
- The Sanitary Engineer's Office completed projects for additional lines in Uniontown and Longview Village (Perry Township).

# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2004

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$12.0 million in the Governmental Activities and \$1.5 million in the Business-Type Activities.

**Table 8**  
*Capital Assets at December 31*  
*(Net of Accumulated Depreciation)*  
*(In Millions)*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
<i>Land</i>	\$ 11.5	\$ 9.9	\$ 0.6	\$ 0.6	\$ 12.1	\$ 10.5
<i>Construction in Progress</i>	12.0	7.2	1.5	3.1	13.5	10.3
<i>Buildings and Improvements</i>	22.2	23.0	2.1	2.3	24.3	25.3
<i>Improvements Other Than Buildings</i>	0.5	0.6	1.0	1.0	1.5	1.6
<i>Furniture, Fixtures, and Equipment</i>	4.9	4.8	1.3	1.1	6.2	5.9
<i>Infrastructure</i>	<u>42.0</u>	<u>33.9</u>	<u>110.7</u>	<u>104.3</u>	<u>152.7</u>	<u>138.2</u>
<b><i>Total Capital Assets</i></b>	<b><u>\$ 93.1</u></b>	<b><u>\$ 79.4</u></b>	<b><u>\$ 117.2</u></b>	<b><u>\$ 112.4</u></b>	<b><u>\$ 210.3</u></b>	<b><u>\$ 191.8</u></b>

Additional information on the County's capital assets can be found in Note 9.

## Debt

The following table summarizes the County's long-term obligations outstanding.

**Table 9**  
*Outstanding Long-Term Obligations at December 31*  
*(In Millions)*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>	<i>2004</i>	<i>2003</i>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 17.5	\$ 17.0	\$ 17.5	\$ 17.0
<i>Special Assessment Bonds</i>	6.0	2.7	-	-	6.0	2.7
<i>OWDA Loans</i>	-	-	16.0	16.9	16.0	16.9
<i>OPWC Loans</i>	-	-	0.8	0.8	0.8	0.8
<i>Capital Leases</i>	0.6	0.5	-	-	0.6	0.5
<i>Compensated Absences</i>	<u>7.3</u>	<u>6.8</u>	<u>0.4</u>	<u>0.2</u>	<u>7.7</u>	<u>7.0</u>
<b><i>Total</i></b>	<b><u>\$ 13.9</u></b>	<b><u>\$ 10.0</u></b>	<b><u>\$ 34.7</u></b>	<b><u>\$ 34.9</u></b>	<b><u>\$ 48.6</u></b>	<b><u>\$ 44.9</u></b>

Additional information on the County's long-term obligations outstanding can be found in Note 16.

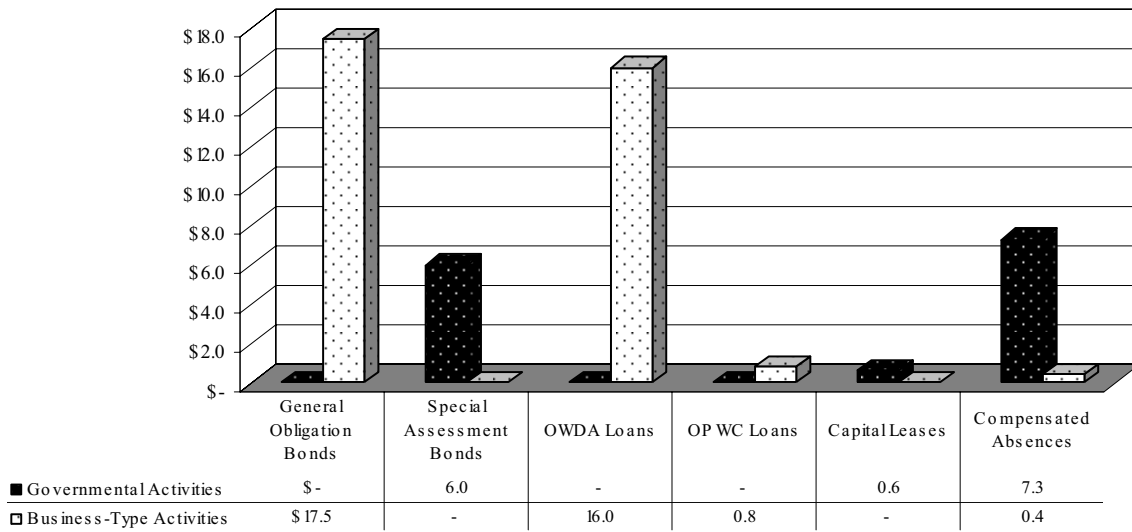
# STARK COUNTY, OHIO

Management Discussion and Analysis  
For the Year Ended December 31, 2004

The County's overall legal debt margin was \$173.1 million at December 31, 2004. The County's unvoted legal debt margin was \$69.9 million at December 31, 2004.

At December 31, 2004, the County had outstanding long-term obligations in the amount of \$13.9 million for the governmental activities and \$34.7 million for the business-type activities. The breakout on debt is presented in the graph below.

**Graph 10**  
*Total Outstanding Debt by Type*  
(Dollar Value in Millions)



The County's general obligation bond rating is A3 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 16 to the basic financial statements.

## **CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Kim R. Perez, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at [www.auditor.co.stark.oh.us](http://www.auditor.co.stark.oh.us).

# STARK COUNTY, OHIO

## Statement of Net Assets

December 31, 2004

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
<b>Assets</b>					
Cash and Cash Equivalents	\$ 71,606,027	\$ 10,499,988	\$ 82,106,015	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	1,407,053	8,644	1,415,697	412,564	491,768
Cash and Cash Equivalents with Fiscal & Escrow Agents	246,719	759	247,478	-	-
Materials and Supplies Inventory	1,598,742	2,629	1,601,371	-	-
Accrued Interest Receivable	700,348	-	700,348	-	-
Accounts Receivable	677,046	2,600,383	3,277,429	-	-
Intergovernmental Receivable	52,276,653	-	52,276,653	-	-
Prepaid Items	1,034,346	65,381	1,099,727	-	-
Sales Taxes Receivable	3,154,820	-	3,154,820	-	-
Property Taxes Receivable	57,661,854	-	57,661,854	-	-
Special Assessments Receivable	8,571,811	4,919,950	13,491,761	-	-
Loans Receivable	1,799,892	-	1,799,892	-	-
Land and Construction in Progress	23,444,205	2,154,271	25,598,476	-	1,531,261
Depreciable Capital Assets, Net	<u>69,643,493</u>	<u>115,061,599</u>	<u>184,705,092</u>	-	-
<b>Total Assets</b>	<b>\$ 293,823,009</b>	<b>\$ 135,313,604</b>	<b>\$ 429,136,613</b>	<b>\$ 412,564</b>	<b>\$ 2,023,029</b>
<b>Liabilities</b>					
Accounts Payable	\$ 3,863,734	\$ 174,130	\$ 4,037,864	\$ 14,245	\$ 34,806
Accrued Wages	3,526,233	153,084	3,679,317	-	-
Contracts Payable	619,281	456,618	1,075,899	3,965	-
Intergovernmental Payable	2,820,796	415,867	3,236,663	-	-
Accrued Interest Payable	28,657	-	28,657	-	-
Retainage Payable	246,719	759	247,478	-	-
Claims Payable	2,938,019	-	2,938,019	-	-
Deferred Revenue	54,450,445	-	54,450,445	-	-
CIC Loans Payable	-	-	-	-	50,000
Long Term Liabilities Due Within One Year	5,006,711	1,672,671	6,679,382	-	-
Long Term Liabilities Due Within More Than One Year	<u>8,931,381</u>	<u>33,032,936</u>	<u>41,964,317</u>	-	<u>1,374,261</u>
<b>Total Liabilities</b>	<b>82,431,976</b>	<b>35,906,065</b>	<b>118,338,041</b>	<b>18,210</b>	<b>1,459,067</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	92,523,227	82,891,649	175,414,876	-	157,000
Restricted for:					
Capital Projects	76,743	-	76,743	-	-
Debt Service	2,939,217	-	2,939,217	-	-
Other Purposes	85,767,688	-	85,767,688	-	-
Unrestricted	<u>30,084,158</u>	<u>16,515,890</u>	<u>46,600,048</u>	<u>394,354</u>	<u>406,962</u>
<b>Total Net Assets</b>	<b>\$ 211,391,033</b>	<b>\$ 99,407,539</b>	<b>\$ 310,798,572</b>	<b>\$ 394,354</b>	<b>\$ 563,962</b>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Activities

For the Year Ended December 31, 2004

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 17,717,620	\$ 16,221,304	\$ 957,092	\$ 60,130
Judicial	13,863,270	4,370,527	216,985	-
Public Safety	22,751,546	4,196,427	3,574,745	4,967,500
Public Works	16,384,526	106,811	17,104,017	5,587,599
Health	71,168,032	1,425,742	40,348,663	65,257
Human Services	56,724,602	1,439,316	52,510,180	-
Conservation and Recreation	29,200	-	-	-
Other	2,081,356	-	-	-
Intergovernmental	14,010,144	85,597	1,671,361	32,250
Interest and Fiscal Charges	<u>206,312</u>	<u>-</u>	<u>-</u>	<u>1,276,325</u>
<b>Total Governmental Activities</b>	<u>214,936,608</u>	<u>27,845,724</u>	<u>116,383,043</u>	<u>11,989,061</u>
<b>Business-Type Activities:</b>				
Sewer	17,589,480	18,860,765	-	3,528,603
Water	475,459	661,789	-	647,327
Molly	<u>2,067</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Business-Type Activities</b>	<u>18,067,006</u>	<u>19,522,554</u>	<u>-</u>	<u>4,175,930</u>
<b>Total - Primary Government</b>	<u>\$ 233,003,614</u>	<u>\$ 47,368,278</u>	<u>\$ 116,383,043</u>	<u>\$ 16,164,991</u>
<b>Component Units</b>				
Stark County TID	1,054,158	226,034	-	349,141
Stark County Port Authority	<u>148,204</u>	<u>8,000</u>	<u>-</u>	<u>-</u>
<b>Totals - Component Units</b>	<u>\$ 1,202,362</u>	<u>\$ 234,034</u>	<u>\$ -</u>	<u>\$ 349,141</u>

### General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

### Total General Revenues

### Change in Net Assets

Net Assets Beginning of Year - As Restated (See Note 18)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
\$ (479,094)	\$ -	\$ (479,094)	\$ -	\$ -
(9,275,758)	-	(9,275,758)	-	-
(10,012,874)	-	(10,012,874)	-	-
6,413,901	-	6,413,901	-	-
(29,328,370)	-	(29,328,370)	-	-
(2,775,106)	-	(2,775,106)	-	-
(29,200)	-	(29,200)	-	-
(2,081,356)	-	(2,081,356)	-	-
(12,220,936)	-	(12,220,936)	-	-
<u>1,070,013</u>	<u>-</u>	<u>1,070,013</u>	<u>-</u>	<u>-</u>
(58,718,780)	-	(58,718,780)	-	-
-	4,799,888	4,799,888	-	-
-	833,657	833,657	-	-
-	(2,067)	(2,067)	-	-
-	<u>5,631,478</u>	<u>5,631,478</u>	-	-
(58,718,780)	<u>5,631,478</u>	<u>(53,087,302)</u>	-	-
-	-	-	(478,983)	-
-	-	-	-	(140,204)
-	-	-	<u>(478,983)</u>	<u>(140,204)</u>
13,850,372	-	13,850,372	-	-
29,693,395	-	29,693,395	-	-
578,378	-	578,378	-	-
5,111,407	-	5,111,407	-	-
5,357,212	-	5,357,212	-	-
11,447,666	-	11,447,666	-	-
13,421,279	-	13,421,279	-	-
14,536	-	14,536	-	-
1,994,933	56,015	2,050,948	5,683	5,300
<u>5,001,005</u>	<u>3,641,501</u>	<u>8,642,506</u>	<u>-</u>	<u>26,725</u>
86,470,183	3,697,516	90,167,699	5,683	32,025
<u>27,751,403</u>	<u>9,328,994</u>	<u>37,080,397</u>	<u>(473,300)</u>	<u>(108,179)</u>
<u>183,639,630</u>	<u>90,078,545</u>	<u>273,718,175</u>	<u>867,654</u>	<u>672,141</u>
<u>\$ 211,391,033</u>	<u>\$ 99,407,539</u>	<u>\$ 310,798,572</u>	<u>\$ 394,354</u>	<u>\$ 563,962</u>

# STARK COUNTY, OHIO

## Balance Sheet

### Governmental Funds

December 31, 2004

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
<b>Assets</b>					
Cash and Cash Equivalents	\$ 9,921,824	\$ 17,955,360	\$ 3,952,236	\$ 3,417,063	\$ 5,252,794
Cash and Cash Equivalents in Segregated Accounts	1,346,994	-	-	60,059	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	33,767	-	-	-	5,200
Property Taxes Receivable	14,776,677	31,005,214	5,481,162	5,783,979	-
Sales Taxes Receivable	3,154,820	-	-	-	-
Accounts Receivable	296,626	49,579	151,977	-	12,339
Special Assessments Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	3,065,329
Intergovernmental Receivable	3,665,072	2,773,506	6,735,318	6,691,437	20,212,336
Accrued Interest Receivable	700,348	-	-	-	-
Materials and Supplies Inventory	443,106	133,725	8,648	-	23,920
Loans Receivable	-	-	-	-	-
Prepaid Items	335,777	206,511	423,916	1,872	23,909
<b>Total Assets</b>	<b>\$ 34,675,011</b>	<b>\$ 52,123,895</b>	<b>\$ 16,753,257</b>	<b>\$ 15,954,410</b>	<b>\$ 28,595,827</b>
<b>Liabilities</b>					
Accounts Payable	\$ 470,690	\$ 341,838	\$ 364,544	\$ 1,227,415	\$ 445,614
Accrued Wages	1,140,559	1,029,671	60,153	153,632	659,426
Contracts Payable	53,519	-	-	-	78,463
Due to Other Funds	117,435	-	-	3,065,329	-
Intergovernmental Payable	535,974	359,016	23,046	113,964	412,596
Retainage Payable	33,767	-	-	-	5,200
Deferred Revenue	18,516,722	32,024,152	9,084,440	9,936,754	20,316,201
<b>Total Liabilities</b>	<b>20,868,666</b>	<b>33,754,677</b>	<b>9,532,183</b>	<b>14,497,094</b>	<b>21,917,500</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	4,362,677	816,394	603,657	1,434,693	1,619,496
Reserved for Debt Service	-	-	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	535,534	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	8,908,134	-	-	-	-
Special Revenue Funds	-	17,552,824	6,617,417	22,623	5,058,831
Capital Projects Funds	-	-	-	-	-
<b>Total Fund Balances</b>	<b>13,806,345</b>	<b>18,369,218</b>	<b>7,221,074</b>	<b>1,457,316</b>	<b>6,678,327</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 34,675,011</b>	<b>\$ 52,123,895</b>	<b>\$ 16,753,257</b>	<b>\$ 15,954,410</b>	<b>\$ 28,595,827</b>

See accompanying notes to the basic financial statements



Other Governmental Funds	Total Governmental Funds
\$ 22,597,801	\$ 63,097,078
-	1,407,053
207,752	246,719
614,822	57,661,854
-	3,154,820
133,505	644,026
8,571,811	8,571,811
-	3,065,329
12,197,344	52,275,013
-	700,348
989,343	1,598,742
1,799,892	1,799,892
<u>37,617</u>	<u>1,029,602</u>
<u>\$ 47,149,887</u>	<u>\$ 195,252,287</u>
\$ 527,235	\$ 3,377,336
482,792	3,526,233
487,299	619,281
12,130	3,194,894
769,649	2,214,245
207,752	246,719
<u>17,116,382</u>	<u>106,994,651</u>
<u>19,603,239</u>	<u>120,173,359</u>
19,371,621	28,208,538
355,609	355,609
1,799,892	1,799,892
-	535,534
-	8,908,134
5,496,232	34,747,927
<u>523,294</u>	<u>523,294</u>
<u>27,546,648</u>	<u>75,078,928</u>
<u>\$ 47,149,887</u>	<u>\$ 195,252,287</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets  
of Governmental Activities December 31, 2004*

Total Governmental Fund Balances	\$ 75,078,928
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Certain long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds	
Special Assessments Receivable	8,571,811
Sales Taxes Receivable	1,205,669
Taxes Receivable	5,283,910
Intergovernmental Receivable	<u>37,482,816</u>
	52,544,206
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	
Compensated Absences	(7,414,075)
Special Assessment Bonds	(5,959,546)
Accrued Interest	(28,657)
Capital Leases	<u>(564,471)</u>
	(13,966,749)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	
	93,087,698
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	
	<u>4,646,950</u>
<i>Net Assets of Governmental Activities</i>	<u>\$ 211,391,033</u>

# STARK COUNTY, OHIO

## Statement of Revenues, Expenditures and Changes in Fund Balances

### Governmental Funds

For the Year Ended December 31, 2004

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
<b>Revenues</b>					
Property and Other Local Taxes	\$ 13,871,516	\$ 29,338,556	\$ 5,121,501	\$ 5,368,995	\$ -
Permissive Sales Tax	11,337,625	-	-	-	-
Charges for Services	14,864,055	320,364	312,358	1,188,724	-
Licenses and Permits	58,539	-	-	-	-
Fines and Forfeitures	738,486	-	-	-	-
Intergovernmental	9,460,910	16,377,672	20,381,265	16,554,003	28,743,720
Special Assessments	-	-	-	-	-
Interest	1,966,173	987	216	-	-
Rent	361,654	1,356	-	-	-
Other	<u>1,724,561</u>	<u>673,416</u>	<u>189,565</u>	<u>254,665</u>	<u>3,398,344</u>
<b>Total Revenues</b>	<u>54,383,519</u>	<u>46,712,351</u>	<u>26,004,905</u>	<u>23,366,387</u>	<u>32,142,064</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	13,227,090	-	-	-	-
Judicial	11,543,564	-	-	-	-
Public Safety	17,993,422	-	-	-	-
Public Works	2,329,991	-	-	-	-
Health	-	36,581,250	26,281,813	-	-
Human Services	946,889	-	-	23,692,003	36,177,306
Other	1,049,024	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	7,046,255	-	-	-	-
Debt Service:					
Principal Retirement	95,379	-	-	-	-
Interest and Fiscal Charges	<u>8,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>54,240,558</u>	<u>36,581,250</u>	<u>26,281,813</u>	<u>23,692,003</u>	<u>36,177,306</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>142,961</u>	<u>10,131,101</u>	<u>(276,908)</u>	<u>(325,616)</u>	<u>(4,035,242)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers - In	607,343	-	-	-	-
Proceeds from Sale of Capital Assets	14,536	-	-	-	-
Inception of Capital Lease	23,323	-	-	-	-
Transfers - Out	-	(455,000)	-	-	-
Proceeds of Bonds	-	-	-	-	-
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>645,202</u>	<u>(455,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	788,163	9,676,101	(276,908)	(325,616)	(4,035,242)
<b>Fund Balances Beginning of Year</b>	<u>13,018,182</u>	<u>8,693,117</u>	<u>7,497,982</u>	<u>1,782,932</u>	<u>10,713,569</u>
<b>Fund Balances End of Year</b>	<u>\$ 13,806,345</u>	<u>\$ 18,369,218</u>	<u>\$ 7,221,074</u>	<u>\$ 1,457,316</u>	<u>\$ 6,678,327</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds		
\$ 577,779	\$ 54,278,347	Net change in fund balances - Total Government Funds	\$ 5,607,975
1,236,504	12,574,129		
8,123,946	24,809,447	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
37,674	96,213		
205,990	944,476	Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds	12,280,281
39,828,698	131,346,268		
442,842	442,842	Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in intergovernmental payables, accrued interest payable, and compensated absences	(703,200)
27,557	1,994,933		
-	363,010	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the period.	13,644,837
994,156	7,234,707	Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	(3,216,954)
51,475,146	234,084,372	Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net expense of the internal service funds is reported with governmental activities	203,046
		Change in long-term debt due to capital leases	(64,582)
		<i>Change in Net Assets of Governmental Activities</i>	<u>\$ 27,751,403</u>
4,185,937	17,413,027		
2,788,851	14,332,415		
9,338,862	27,332,284		
17,946,436	20,276,427		
7,520,012	70,383,075		
415,939	61,232,137		
-	1,049,024		
5,566,454	5,566,454		
3,475,625	10,521,880		
372,165	467,544		
182,679	191,623		
51,792,960	228,765,890		
(317,814)	5,318,482		
456,215	1,063,558		
-	14,536		
251,634	274,957		
(608,558)	(1,063,558)		
3,488,264	3,488,264		
(3,488,264)	(3,488,264)		
99,291	289,493		
(218,523)	5,607,975		
27,765,171	69,470,953		
\$ 27,546,648	\$ 75,078,928		

# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 13,495,679	\$ 13,995,679	\$ 13,871,516	\$ (124,163)
Permissive Sales Tax	11,149,781	11,149,781	11,149,781	-
Charges for Services	12,834,200	13,434,200	14,727,509	1,293,309
Licenses and Permits	55,000	55,000	58,669	3,669
Fines and Forfeitures	370,000	370,000	352,999	(17,001)
Intergovernmental	9,242,674	9,242,674	9,459,484	216,810
Interest	2,100,000	2,100,000	2,064,580	(35,420)
Rentals	250,000	250,000	361,654	111,654
Other	1,607,746	1,916,508	1,848,345	(68,163)
<b>Total Revenues</b>	<u>51,105,080</u>	<u>52,513,842</u>	<u>53,894,537</u>	<u>1,380,695</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	15,255,159	15,820,711	14,805,458	1,015,253
Judicial	11,369,552	11,920,815	11,816,423	104,392
Public Safety	18,449,030	18,639,029	18,441,703	197,326
Public Works	4,798,229	4,929,613	4,300,058	629,555
Human Services	905,655	1,028,860	974,756	54,104
Other	2,207,763	2,707,763	2,004,397	703,366
Intergovernmental	7,504,807	7,076,667	7,076,667	-
<b>Total Expenditures</b>	<u>60,490,195</u>	<u>62,123,458</u>	<u>59,419,462</u>	<u>2,703,996</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(9,385,115)</u>	<u>(9,609,616)</u>	<u>(5,524,925)</u>	<u>4,084,691</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	14,536	14,536	14,536	-
Advances - In	210,668	210,668	210,668	-
Advances - Out	-	(210,668)	(210,668)	-
Operating Transfers - In	1,100,000	630,000	607,343	(22,657)
<b>Total Other Financing Sources (Uses)</b>	<u>1,325,204</u>	<u>644,536</u>	<u>621,879</u>	<u>(22,657)</u>
<b>Net Change in Fund Balance</b>	(8,059,911)	(8,965,080)	(4,903,046)	4,062,034
<b>Fund Balance at Beginning of Year</b>	5,582,137	5,582,137	5,582,137	-
<b>Prior Year Encumbrances Appropriated</b>	4,289,472	4,289,472	4,289,472	-
<b>Fund Balance at End of Year</b>	<u>\$ 1,811,698</u>	<u>\$ 906,529</u>	<u>\$ 4,968,563</u>	<u>\$ 4,062,034</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 29,156,181	\$ 29,156,181	\$ 29,338,556	\$ 182,375
Charges for Services	92,038	92,038	328,380	236,342
Intergovernmental	14,120,113	14,373,255	13,641,611	(731,644)
Interest	-	6,000	987	(5,013)
Rentals	-	-	1,356	1,356
Other	<u>535,388</u>	<u>551,588</u>	<u>623,837</u>	<u>72,249</u>
<b>Total Revenues</b>	<u>43,903,720</u>	<u>44,179,062</u>	<u>43,934,727</u>	<u>(244,335)</u>
<b>Expenditures</b>				
Current				
Health	<u>40,326,684</u>	<u>40,718,196</u>	<u>37,862,886</u>	<u>2,855,310</u>
<b>Excess of Revenues Over Expenditures</b>	3,577,036	3,460,866	6,071,841	2,610,975
<b>Other Financing Uses</b>				
Transfers Out	<u>(377,566)</u>	<u>(555,329)</u>	<u>(455,000)</u>	<u>100,329</u>
<b>Net Change in Fund Balance</b>	3,199,470	2,905,537	5,616,841	2,711,304
<b>Fund Balance Beginning of Year</b>	9,262,637	9,262,637	9,262,637	-
<b>Prior Year Encumbrances Appropriated</b>	<u>909,579</u>	<u>909,579</u>	<u>909,579</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 13,371,686</u>	<u>\$ 13,077,753</u>	<u>\$ 15,789,057</u>	<u>\$ 2,711,304</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Mental Health  
 For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,089,194	\$ 5,089,194	\$ 5,121,501	\$ 32,307
Charges for Services	385,000	385,000	223,183	(161,817)
Intergovernmental	20,397,587	20,430,978	21,224,118	793,140
Interest	-	-	192	192
Other	<u>289,976</u>	<u>1,749,976</u>	<u>189,565</u>	<u>(1,560,411)</u>
<b>Total Revenues</b>	<u>26,161,757</u>	<u>27,655,148</u>	<u>26,758,559</u>	<u>(896,589)</u>
<b>Expenditures</b>				
Current:				
Health	<u>25,073,635</u>	<u>28,913,426</u>	<u>27,303,431</u>	<u>1,609,995</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,088,122	(1,258,278)	(544,872)	713,406
<b>Fund Balance Beginning of Year</b>	2,846,503	2,846,503	2,846,503	-
<b>Prior Year Encumbrances Appropriated</b>	<u>470,807</u>	<u>470,807</u>	<u>470,807</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 4,405,432</u>	<u>\$ 2,059,032</u>	<u>\$ 2,772,438</u>	<u>\$ 713,406</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Children's Services  
 For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,327,030	\$ 5,327,030	\$ 5,368,995	\$ 41,965
Charges for Services	1,100,000	1,100,000	1,298,278	198,278
Intergovernmental	16,976,480	16,976,480	15,151,760	(1,824,720)
Other	<u>200,000</u>	<u>200,000</u>	<u>270,478</u>	<u>70,478</u>
<b>Total Revenues</b>	<u>23,603,510</u>	<u>23,603,510</u>	<u>22,089,511</u>	<u>(1,513,999)</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>22,904,629</u>	<u>26,441,629</u>	<u>25,324,217</u>	<u>1,117,412</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	698,881	(2,838,119)	(3,234,706)	(396,587)
<b>Fund Balance Beginning of Year</b>	1,486,376	1,486,376	1,486,376	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,279,629</u>	<u>2,279,629</u>	<u>2,279,629</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 4,464,886</u>	<u>\$ 927,886</u>	<u>\$ 531,299</u>	<u>\$ (396,587)</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)- Public Assistance  
 For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Intergovernmental	\$ 45,000,000	\$ 45,000,000	\$ 30,340,330	\$ (14,659,670)
Other	<u>600,000</u>	<u>600,000</u>	<u>2,815,057</u>	<u>2,215,057</u>
<b>Total Revenues</b>	<u>45,600,000</u>	<u>45,600,000</u>	<u>33,155,387</u>	<u>(12,444,613)</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>45,383,113</u>	<u>50,883,113</u>	<u>38,527,430</u>	<u>12,355,683</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
	216,887	(5,283,113)	(5,372,043)	(88,930)
<b>Fund Balance Beginning of Year</b>	6,364,815	6,364,815	6,364,815	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,023,113</u>	<u>2,023,113</u>	<u>2,023,113</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 8,604,815</u>	<u>\$ 3,104,815</u>	<u>\$ 3,015,885</u>	<u>\$ (88,930)</u>

See accompanying notes to the basic financial statements



# STARK COUNTY, OHIO

## Statement of Fund Net Assets

### Proprietary Funds

December 31, 2004

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise Funds		Service Funds
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 9,718,522	\$ 781,466	\$ 10,499,988	\$ 8,508,949
Cash and Cash Equivalents in Segregated Accounts	8,644	-	8,644	-
Cash and Cash Equivalents with Fiscal Agents	759	-	759	-
Accounts Receivable	2,559,924	40,459	2,600,383	33,020
Special Assessments Receivable	4,919,950	-	4,919,950	-
Due from Other Funds	-	-	-	129,565
Intergovernmental Receivable	-	-	-	1,640
Materials and Supplies Inventory	2,629	-	2,629	-
Prepaid Items	63,789	1,592	65,381	4,744
<b>Total Current Assets</b>	<u>17,274,217</u>	<u>823,517</u>	<u>18,097,734</u>	<u>8,677,918</u>
<b>Noncurrent Assets</b>				
Land and Construction in Progress	2,127,871	26,400	2,154,271	-
Depreciable Capital Assets, Net	107,782,748	7,278,851	115,061,599	-
<b>Total Noncurrent Assets</b>	<u>109,910,619</u>	<u>7,305,251</u>	<u>117,215,870</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 127,184,836</u>	<u>\$ 8,128,768</u>	<u>\$ 135,313,604</u>	<u>\$ 8,677,918</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 124,091	\$ 50,039	\$ 174,130	\$ 486,398
Contracts Payable	456,618	-	456,618	-
Accrued Wages	148,972	4,112	153,084	-
Compensated Absences Payable	375,269	3,068	378,337	-
Retainage Payable	759	-	759	-
Intergovernmental Payable	413,772	2,095	415,867	606,551
Claims Payable	-	-	-	2,938,019
OPWC Loan Payable	46,826	-	46,826	-
OWDA Loan Payable	382,082	-	382,082	-
General Obligation Bonds Payable	1,028,987	45,000	1,073,987	-
<b>Total Current Liabilities</b>	<u>2,977,376</u>	<u>104,314</u>	<u>3,081,690</u>	<u>4,030,968</u>
<b>Long-Term Liabilities</b>				
Capital Leases Payable (Net of Current Portion)	3,046	-	3,046	-
OPWC Loans Payable (Net of Current Portion)	703,305	-	703,305	-
OWDA Loans Payable (Net of Current Portion)	15,673,275	-	15,673,275	-
General Obligation Bonds Payable (Net of Current Portion)	15,729,749	715,000	16,444,749	-
<b>Total Long-Term Liabilities</b>	<u>32,109,375</u>	<u>715,000</u>	<u>32,824,375</u>	<u>-</u>
<b>Total Liabilities</b>	<u>35,086,751</u>	<u>819,314</u>	<u>35,906,065</u>	<u>4,030,968</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	76,346,397	6,545,252	82,891,649	-
Unrestricted	15,751,688	764,202	16,515,890	4,646,950
<b>Total Net Assets</b>	<u>\$ 92,098,085</u>	<u>\$ 7,309,454</u>	<u>\$ 99,407,539</u>	<u>\$ 4,646,950</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Revenues, Expenses, and Changes in Fund Net Assets

### Proprietary Funds

For the Year Ended December 31, 2004

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 18,860,765	\$ 671,479	\$ 19,532,244	\$ 10,178,968
Special Assessments	741,994	419,370	1,161,364	-
Other	<u>143,035</u>	<u>513</u>	<u>143,548</u>	<u>47,595</u>
<b>Total Operating Revenues</b>	<u>19,745,794</u>	<u>1,091,362</u>	<u>20,837,156</u>	<u>10,226,563</u>
<b>Operating Expenses</b>				
Salaries	4,456,105	99,501	4,555,606	125,070
Contractual Services	7,180,267	61,983	7,242,250	89,134
Materials and Supplies	755,364	53,304	808,668	24,097
Claims and Judgments	-	-	-	9,485,117
Depreciation	3,408,061	176,184	3,584,245	-
Other	<u>152,979</u>	<u>5,031</u>	<u>158,010</u>	<u>300,099</u>
<b>Total Operating Expenses</b>	<u>15,952,776</u>	<u>396,003</u>	<u>16,348,779</u>	<u>10,023,517</u>
<b>Operating Income</b>	<u>3,793,018</u>	<u>695,359</u>	<u>4,488,377</u>	<u>203,046</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest and Fiscal Charges	(1,575,095)	(81,523)	(1,656,618)	-
Loss on Sale of Capital Assets	(61,609)	-	(61,609)	-
Interest	<u>56,015</u>	<u>-</u>	<u>56,015</u>	<u>-</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(1,580,689)</u>	<u>(81,523)</u>	<u>(1,662,212)</u>	<u>-</u>
<b>Income before Capital Contributions</b>	<u>2,212,329</u>	<u>613,836</u>	<u>2,826,165</u>	<u>203,046</u>
Capital Contributions	<u>5,258,631</u>	<u>1,244,198</u>	<u>6,502,829</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>7,470,960</u>	<u>1,858,034</u>	<u>9,328,994</u>	<u>203,046</u>
<b>Net Assets Beginning of Year - As Restated (See Note 18)</b>	<u>84,627,125</u>	<u>5,451,420</u>	<u>90,078,545</u>	<u>4,443,904</u>
<b>Net Assets End of Year</b>	<u>\$ 92,098,085</u>	<u>\$ 7,309,454</u>	<u>\$ 99,407,539</u>	<u>\$ 4,646,950</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2004

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
<b><i>Cash Flows from Operating Activities</i></b>				
Cash Received from Customers	\$ 19,467,513	\$ 1,081,661	\$ 20,549,174	\$ -
Cash Received from Interfund Services Provided	-	-	-	10,410,963
Cash Received from Other Operating Revenues	243,035	-	243,035	35,559
Cash Payments for Employee Services and Benefits	(4,387,161)	(95,195)	(4,482,356)	(125,070)
Cash Payments to Suppliers for Goods and Services	(8,460,262)	(99,394)	(8,559,656)	(113,797)
Cash Payments for Claims	-	-	-	(9,406,329)
Cash Payments for Other Operating Expenses	<u>(150,359)</u>	<u>(5,031)</u>	<u>(155,390)</u>	<u>(300,099)</u>
<b><i>Net Cash Provided by Operating Activities</i></b>	<u>6,712,766</u>	<u>882,041</u>	<u>7,594,807</u>	<u>501,227</u>
<b><i>Cash Flows from Capital and Related Financing Activities</i></b>				
Acquisition of Capital Assets	(4,544,480)	(1,132,844)	(5,677,324)	-
Proceeds from Capital Debt	8,312,116	2,567,884	10,880,000	-
Principal Paid on Capital Debt	(10,420,343)	(3,156,066)	(13,576,409)	-
Interest Paid on Capital Debt	<u>(1,575,798)</u>	<u>(81,523)</u>	<u>(1,657,321)</u>	<u>-</u>
<b><i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i></b>	<u>(8,228,505)</u>	<u>(1,802,549)</u>	<u>(10,031,054)</u>	<u>-</u>
<b><i>Cash Flows from Investing Activities</i></b>				
Interest	<u>56,015</u>	<u>-</u>	<u>56,015</u>	<u>-</u>
<b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>	<u>(1,459,724)</u>	<u>(920,508)</u>	<u>(2,380,232)</u>	<u>501,227</u>
<b><i>Cash and Cash Equivalents Beginning of Year</i></b>	<u>11,187,649</u>	<u>1,701,974</u>	<u>12,889,623</u>	<u>8,007,722</u>
<b><i>Cash and Cash Equivalents End of Year</i></b>	<u>\$ 9,727,925</u>	<u>\$ 781,466</u>	<u>\$ 10,509,391</u>	<u>\$ 8,508,949</u>

(continued)

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds (continued)

For the Year Ended December 31, 2004

	Business-Type Activities - Enterprise Funds			Governmental
				Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
<b>Operating Income</b>	\$ 3,793,018	\$ 695,359	\$ 4,488,377	\$ 203,046
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	3,408,061	176,184	3,584,245	-
(Increase) Decrease in Assets				
Accounts Receivable	(339,776)	(9,701)	(349,477)	(21,172)
Due from Other Funds	-	-	-	162,995
Intergovernmental Receivable	-	-	-	78,136
Materials and Supplies Inventory	140	-	140	-
Special Assessments Receivable	388,390	-	388,390	-
Increase (Decrease) in Liabilities				
Accounts Payable	(547,762)	15,633	(532,129)	147,454
Contracts Payable	(217,307)	-	(217,307)	-
Accrued Wages and Benefits	37,336	2,789	40,125	-
Compensated Absences Payable	59,507	826	60,333	-
Retainage Payable	(183,860)	-	(183,860)	-
Due to Other Funds	(35,400)	(480)	(35,880)	-
Intergovernmental Payable	350,419	1,431	351,850	(184,634)
Claims Payable	-	-	-	115,402
<b>Total Adjustments</b>	<u>2,919,748</u>	<u>186,682</u>	<u>3,106,430</u>	<u>298,181</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 6,712,766</u>	<u>\$ 882,041</u>	<u>\$ 7,594,807</u>	<u>\$ 501,227</u>

### Non-Cash Capital Financing Activities

Developers during the year donated \$2,786,609 of sewer lines to the sewer fund.

Developers during the year donated \$227,956 of water lines to the water fund.

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Fiduciary Net Assets

### Fiduciary Funds

December 31, 2004

	Private Purpose Trusts	Agency Funds
<b>Assets</b>		
Cash and Cash Equivalents	\$ 412,388	\$ 25,634,460
Cash and Cash Equivalents in Segregated Accounts	-	2,531,746
Taxes Receivable	-	306,428,792
Special Assessments Receivable	-	7,914,264
Intergovernmental Receivable	-	16,176,883
<b>Total Assets</b>	<b><u>\$ 412,388</u></b>	<b><u>\$ 358,686,145</u></b>
<b>Liabilities</b>		
Accounts Payable	\$ 621	\$ -
Intergovernmental Payable	-	344,214,385
Deposits Held and Due to Others	-	4,136,860
Undistributed Assets	-	10,334,900
<b>Total Liabilities</b>	<b><u>621</u></b>	<b><u>\$ 358,686,145</u></b>
<b>Net Assets</b>		
Restricted for Other Purposes	409,577	
Unrestricted	2,190	
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 411,767</u></b>	

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Changes in Fiduciary Net Assets

### Fiduciary Funds

December 31, 2004

	Private Purpose Trusts
<b><i>Additions</i></b>	
Contributions	\$ 24,647
Interest	<u>4,093</u>
<b><i>Total Additions</i></b>	<u>28,740</u>
<b><i>Deductions</i></b>	
Other Operating Expenses	<u>33,374</u>
<b><i>Change in Net Assets</i></b>	(4,634)
<b><i>Net Assets Beginning of Year</i></b>	<u>416,401</u>
<b><i>Net Assets End of Year</i></b>	<u>\$ 411,767</u>

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Financial Position

### The Workshops, Incorporated - Component Unit

December 31, 2004

#### **Assets**

Cash and Cash Equivalents	\$	292,837
Accounts Receivable		291,791
Interest Receivable		2,601
Inventories		117,644
Investments		738,237
Prepaid Expenses		32,843
Property and Equipment:		
Operational Equipment		417,172
Administrative Office Equipment		89,475
Administrative Software		76,394
Administrative Office Furniture		10,322
Building Improvements		<u>29,293</u>
		622,656
Accumulated Depreciation		<u>(413,599)</u>
		<u>209,057</u>

**Total Assets** \$ 1,685,010

#### **Liabilities and Net Assets**

Accounts Payable	\$	37,870
Accrued Expenses:		
Payroll Taxes		2,484
Workers' Compensation		19,147
Sales Tax		<u>3,919</u>
		<u>25,550</u>

**Total Liabilities** 63,420

Unrestricted Net Assets 1,588,390

Temporarily Restricted Net Assets 33,200

**Total Liabilities and Net Assets** \$ 1,685,010

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

## Statement of Activities

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2004

### Changes in Unrestricted Net Assets

#### Revenues

Sales and Services	\$	1,962,322
Investment Income		23,544
Gain on Investments Reported at Fair Value		25,690
Contributions		91,760
In-Kind Contributions		467,581
Other		1,920
Net Assets Released from Restrictions		<u>1,615</u>
<b>Total Unrestricted Revenues</b>		<u><b>2,574,432</b></u>

#### Expenses

Program Services:		
Rehabilitation and Training		2,225,374
Supporting Services:		
General and Administration		<u>251,280</u>
<b>Total Expenses</b>		<u><b>2,476,654</b></u>

**Change in Unrestricted Net Assets** 97,778

### Changes in Temporarily Restricted Net Assets

Net Assets Released from Restrictions (1,615)

**Change in Net Assets** 96,163

**Net Assets at Beginning of Year** 1,525,427

**Net Assets End of Year** \$ 1,621,590

See accompanying notes to the basic financial statements



# STARK COUNTY, OHIO

## Statement of Cash Flows

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2004

### Cash Flows from Operating Activities

*Change in Net Assets* \$ 96,163

### Adjustments to Reconcile Excess of Revenues Over Expenses to Net Cash Provided by Operating Activities

Depreciation Expense	52,783
Gain on Investments Reported at Fair Value	(25,690)
(Increase) Decrease in Assets	
Accounts Receivable	(56,859)
Interest Receivable	454
Inventories	(783)
Prepaid Expenses	(8,922)
Increase (Decrease) in Liabilities	
Accounts Payable	31,650
Accrued Expenses	(27,152)
<b>Total Adjustments</b>	<u>(34,519)</u>

*Net Cash Provided by Operating Activities* 61,644

### Cash Flows from Investing Activities

Purchase of Investments	(20,026)
Acquisition of Property and Equipment	(142,752)
Proceeds from Sale of Investments	<u>6,424</u>

*Net Cash Used for Investing Activities* (156,354)

*Net Decrease in Cash and Cash Equivalents* (94,710)

*Cash and Cash Equivalents Beginning of Year* 387,547

*Cash and Cash Equivalents End of Year* \$ 292,837

See accompanying notes to the basic financial statements

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

## **NOTE 1. THE COUNTY AND REPORTING ENTITY**

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

### ***Reporting Entity***

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Department of Human Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, and all departments and activities that are directly operated by the elected County officials.

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

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

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

***Discretely Presented Component Units*** The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 25, 26, and 27 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

***The Workshops, Incorporated (Workshop)*** - The Workshop is a legally separate non-governmental, not-for-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Stark County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. The Workshop is fiscally dependant on the County. Also, the nature and significance of the relationship between the Workshop and County is such that exclusion of the Workshop within the financial statements would cause the statements to be misleading or incomplete. Based on these two criteria the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 19, 20 and 21 to the basic financial statements. These organizations are:

*Multi-County Juvenile Attention System*  
*Stark Council of Governments*  
*Stark County Regional Planning Commission*  
*Stark-Tuscarawas-Wayne Joint Solid Waste*  
*Management District*  
*Community Improvement Corporation of Stark*  
*County*  
*Akron-Canton Regional Airport*  
*Stark County Family Council*  
*Stark County Tax Incentive Review Council*

*Northeast Ohio Trade and Economic Consortium*  
*Northeast Ohio Four County Regional Planning*  
*and Development Organization*  
*Stark Area Regional Transit Authority*  
*Northeast Ohio Network*  
*Stark Regional Community Corrections Center*  
*Heartland East Administrative Services Center*  
*Stark County Public Library*  
*Stark County Park District*

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as agency funds within the basic financial statements:

*Stark Council of Governments*  
*Stark County Health Department*  
*Stark County Regional Planning Commission*  
*Multi-County Juvenile Attention System*

*Stark County Park District*  
*Stark Soil and Water Conservation District*  
*Stark Regional Community Corrections Center*  
*Family and Child First Council*

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

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

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

### **A. Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, and fund financial statements which provide a more detailed level of financial information.

**Government-wide Financial Statements** The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The Statement of Net Assets presents the financial condition of the governmental and business-type activities of the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net assets restricted for other purposes result from special revenue funds and the restrictions on their net asset use, along with a restriction in the general fund on unclaimed monies.

**Fund Financial Statements** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

## ***B. Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

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

***Mental Retardation and Developmental Disabilities*** - The mental retardation and developmental disabilities fund accounts for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

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

***Children's Services*** - The children's services fund accounts for a County-wide property tax levy, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

The other governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

***Enterprise Fund*** - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major proprietary fund:

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

***Internal Service Funds*** - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on self-insurance programs which provide medical and liability benefits and worker's compensation to the employees of the County.

**Fiduciary Funds** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, George C. Brissel trust, and juvenile court. The County's agency funds are mainly used for the collection and distribution of taxes, along with the County Park District, Health District, Multi-County Juvenile Attention System, and several other related entities described on page 38.

## ***C. Measurement Focus***

**Government-wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The private purpose trust funds are reported using the economic resources measurement focus.

## ***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Revenues - Exchange and Non-exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 5.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 6), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred Revenue** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

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 related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

## ***E. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Commissioners. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during the year.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

## ***F. Cash, Cash Equivalents, and Investments***

To improve cash management, cash received by the County is pooled. Moneys for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Cash and Cash Equivalents" on the financial statements.

During 2004, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements, Financial Asset Management, and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2004. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2004.



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2004 amounted to \$1,966,173 which includes \$1,867,864 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "cash and cash equivalents with fiscal and escrow agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented as "cash and cash equivalents in segregated accounts" or "investments in segregated accounts."

For presentation on financial statements, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are considered to be cash equivalents.

## G. Inventory

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed.

## H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

## I. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

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<i>Description</i>	<i>Governmental Activities Estimated Lives</i>	<i>Business-Type Activities Estimated Lives</i>
<i>Improvements Other than Buildings</i>	<i>15 years</i>	<i>15 years</i>
<i>Buildings and Improvements</i>	<i>30-50 years</i>	<i>30-50 years</i>
<i>Furniture, Fixtures and Equipment</i>	<i>5-15 years</i>	<i>5-15 years</i>
<i>Infrastructure</i>	<i>30-50 years</i>	<i>30-50 years</i>

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## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

The County's infrastructure consists of sanitary sewers and current year improvements to general infrastructure assets (i.e. roads and bridges). GASB Statement No. 34 requires *prospective* reporting of general infrastructure assets from the date the government first implements the Statement. The Statement creates a transition period for the retroactive reporting of major general infrastructure assets. Based on the Statement guidelines, governments are not required to report major general infrastructure assets acquired, reconstructed, improved etc. between 1980 and the year of implementation until 2006. During 2004, the County capitalized bridges. The County's remaining infrastructure will be capitalized over the next two years.

### ***J. Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### ***K. Compensated Absences***

The County reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences" as interpreted by Interpretation No. 6 of the GASB, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements". Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

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

### ***L. Accrued Liabilities and Long-term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. 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 fund financial statements only to the extent that they are due for payment during the current year. Bonds, and capital leases are recognized as a liability in the fund financial statements when due.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

### ***M. Bond Discount/Issuance Costs***

Bond discounts and issuance costs for governmental and business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable whereas issuance costs are recorded as increases in the face amount of bonds payable. The amounts of issuance costs on the current year issues were immaterial.

### ***N. Fund Balance Reserves***

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund equity reserves have been established for encumbrances, debt service, loans (community development block grant monies loaned to local businesses and homeowners) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

### ***O. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

### ***P. Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for county sewer, county water, workers' compensation and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

### ***Q. Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

### ***R. Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds.

Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

## ***S. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2004.

## ***T. 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.

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

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and Major Special Revenue Funds. The major differences between the budget basis and the GAAP basis are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

<i>Net Change in Fund Balance</i>					
<i>General and Major Special Revenue Funds</i>					
	<i>General</i>	<i>Mental Retardation and Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>
<i>GAAP Basis</i>	\$ 788,163	\$ 9,676,101	\$ (276,908)	\$ (325,616)	\$ (4,035,242)
<i>Net Adjustment for Revenue Accruals</i>	(301,637)	(2,777,624)	753,654	(1,276,876)	1,013,323
<i>Net Adjustment for Expenditure Accruals</i>	(563,580)	(134,271)	(63,681)	1,025,823	(113,215)
<i>Encumbrances</i>	(4,825,992)	(1,147,365)	(957,937)	(2,658,037)	(2,236,909)
<i>Budget Basis</i>	<u>\$ (4,903,046)</u>	<u>\$ 5,616,841</u>	<u>\$ (544,872)</u>	<u>\$ (3,234,706)</u>	<u>\$ (5,372,043)</u>

## **NOTE 4. DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State Statute into three categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand** At year end, the County had \$752,918 in undeposited cash on hand which is included on the financial statements of the County as part of "cash and cash equivalents."

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."

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

**Deposits** At year-end, the carrying amount of the County’s deposits was \$29,630,699 and the bank balance was \$34,940,519. Of the bank balance:

1. \$1,932,208 was covered by federal depository insurance.
2. \$33,008,311 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County’s name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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	<i>Category</i>		<i>Fair</i>
	<i>1</i>	<i>3</i>	<i>Value</i>
<i>Federal Home Loan Bank Notes</i>	\$ -	\$ 33,083,470	\$ 33,083,470
<i>Federal National Mortgage Association Notes</i>	-	10,843,311	10,843,311
<i>Federal Home Loan Mortgage Company Notes</i>	-	10,293,052	10,293,052
<i>Federal Farm Credit Bank Notes</i>	-	3,452,705	3,452,705
<i>Money Market</i>	-	-	1,510,325
<i>Manuscript Bonds</i>	383,000	-	383,000
<i>Repurchase Agreements</i>	-	10,460,000	10,460,000
<i>Financial Asset Management</i>	-	1,053,124	1,053,124
<i>STAR Ohio</i>	-	-	10,885,180
<i>Total Investments</i>	<u>\$ 383,000</u>	<u>\$ 69,185,662</u>	<u>\$ 81,964,167</u>

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

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

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	<u>Cash and</u> <u>Cash Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$ 112,347,784	\$ -
Cash on Hand	(752,918)	-
Investments which are part of the cash management pool:		
Federal Home Loan Bank Notes	(33,083,470)	33,083,470
Federal National Mortgage Association Notes	(10,843,311)	10,843,311
Federal Home Loan Mortgage Company Notes	(10,293,052)	10,293,052
Federal Farm Credit Bank Notes	(3,452,705)	3,452,705
Money Market	(1,510,325)	1,510,325
Manuscript Bonds	(383,000)	383,000
Repurchase Agreements	(10,460,000)	10,460,000
Financial Asset Management	(1,053,124)	1,053,124
STAR Ohio	(10,885,180)	10,885,180
	<u>29,630,699</u>	<u>81,964,167</u>
GASB Statement No. 3	<u>\$ 29,630,699</u>	<u>\$ 81,964,167</u>

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## NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2004 for real and public utility property taxes represents collections of 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) is for 2004 taxes.

2004 real property taxes are levied after October 1, 2004 on the assessed value as of January 1, 2004, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. 2004 public utility property taxes became a lien December 31, 2003, are levied after October 1, 2004, and are collected in 2005 with real property taxes.

2004 tangible personal property taxes are levied after October 1, 2003, on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are twenty-five percent for machinery and equipment and twenty-three percent for inventory of true value.



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

The full tax rate for all County operations for the year ended December 31, 2004, was \$11.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

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<i>Real Property</i>	\$ 6,015,476,300
<i>Public Utility Personal Property</i>	269,500,350
<i>Tangible Personal Property</i>	<u>700,357,757</u>
<i>Total Assessed Value</i>	<u>\$ 6,985,334,407</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2004, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2004 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

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

During 2004, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and ended June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2004 totaled \$12,574,129, including monies attributable to state motor vehicle licensing sales. \$11,337,625 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2004. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

## NOTE 7. RECEIVABLES

Receivables at December 31, 2004 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

## NOTE 8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits are accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$10,127,819 for the County as a whole. Incurred but not reported claims of \$555,196 have been accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,382,823 have been accrued as a liability at December 31, 2004.

The claims liability of \$2,938,019 reported in the internal service funds at December 31, 2004, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2002, 2003 and 2004 were:

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	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2002	\$ 3,686,585	\$ 6,761,512	\$ 7,359,261	\$ 3,088,836
2003	3,088,836	9,981,402	10,247,621	2,822,617
2004	2,822,617	9,521,731	9,406,329	2,938,019

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2004

## NOTE 9. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2004 was as follows:

	<i>Restated Balance</i> <i>January 1, 2004</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2004</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 9,950,556	\$ 1,518,753	\$ 6,390	\$ 11,462,919
<i>Construction in progress</i>	<u>7,244,786</u>	<u>14,992,202</u>	<u>10,255,702</u>	<u>11,981,286</u>
<i>Total capital assets not being depreciated</i>	17,195,342	16,510,955	10,262,092	23,444,205
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	51,097,303	630,734	27,000	51,701,037
<i>Improvements other than buildings</i>	1,371,181	-	-	1,371,181
<i>Furniture, fixtures and equipment</i>	21,265,518	1,802,405	861,569	22,206,354
<i>Infrastructure</i>	<u>41,693,336</u>	<u>9,839,429</u>	<u>-</u>	<u>51,532,765</u>
<i>Total other capital assets</i>	115,427,338	12,272,568	888,569	126,811,337
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(28,046,975)	(1,459,161)	23,267	(29,482,869)
<i>Improvements other than buildings</i>	(813,585)	(64,970)	-	(878,555)
<i>Furniture, fixtures and equipment</i>	(16,491,013)	(1,642,736)	848,535	(17,285,214)
<i>Infrastructure</i>	<u>(7,828,246)</u>	<u>(1,692,960)</u>	<u>-</u>	<u>(9,521,206)</u>
<i>Total accumulated depreciation</i>	(53,179,819)	(4,859,827)	871,802	(57,167,844)
<i>Other capital assets, net</i>	62,247,519	7,412,741	16,767	69,643,493
<i>Governmental activities capital assets, net</i>	<u>\$ 79,442,861</u>	<u>\$ 23,923,696</u>	<u>\$ 10,278,859</u>	<u>\$ 93,087,698</u>

Depreciation expense was charged to functions as follows:

<i>Governmental Activities:</i>		<i>Business-Type Activities</i>	
<i>Legislative and Executive</i>	\$ 751,380	<i>Sewer</i>	\$ 3,408,061
<i>Judicial</i>	97,232	<i>Water</i>	174,117
<i>Public Safety</i>	674,109	<i>Molly</i>	<u>2,067</u>
<i>Public Works</i>	2,099,082	<i>Total Depreciation Expense</i>	<u>\$ 3,584,245</u>
<i>Health</i>	1,086,093		
<i>Human Services</i>	122,731		
<i>Conservation and Recreation</i>	<u>29,200</u>		
<i>Total Depreciation Expense</i>	<u>\$ 4,859,827</u>		

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

	<i>Balance</i> <i>January 1, 2004</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2004</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 599,762	\$ 5,515	\$ -	\$ 605,277
<i>Construction in progress</i>	<u>3,054,358</u>	<u>5,008,960</u>	<u>6,514,324</u>	<u>1,548,994</u>
<i>Total capital assets not being depreciated</i>	3,654,120	5,014,475	6,514,324	2,154,271
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	6,217,566	7,037	73,815	6,150,788
<i>Improvements other than buildings</i>	1,128,921	9,939	3,800	1,135,060
<i>Furniture, fixtures and equipment</i>	3,270,526	401,004	42,571	3,628,959
<i>Infrastructure</i>	<u>145,884,245</u>	<u>9,528,887</u>	<u>6,519</u>	<u>155,406,613</u>
<i>Total other capital assets</i>	156,501,258	9,946,867	126,705	166,321,420
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(3,875,283)	(149,800)	17,224	(4,007,859)
<i>Improvements other than buildings</i>	(107,909)	(74,604)	3,293	(179,220)
<i>Furniture, fixtures and equipment</i>	(2,141,948)	(272,042)	42,571	(2,371,419)
<i>Infrastructure</i>	<u>(41,615,532)</u>	<u>(3,087,799)</u>	<u>2,008</u>	<u>(44,701,323)</u>
<i>Total accumulated depreciation</i>	(47,740,672)	(3,584,245)	65,096	(51,259,821)
<i>Other capital assets, net</i>	108,760,586	6,362,622	61,609	115,061,599
<i>Business-type activities capital assets, net</i>	<u>\$ 112,414,706</u>	<u>\$ 11,377,097</u>	<u>\$ 6,575,933</u>	<u>\$ 117,215,870</u>

## NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS

### A. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invest both member and employer contributions (employer contributions vest over five years at 20% per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-6705 or 800-222-7377.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

Member of all three plans, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs participating in the traditional plan were required to contribute 10.1 percent while all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2004. The County contribution for law enforcement employees for 2004 was 16.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2004, 2003, and 2002 were \$12,219,500, \$11,209,998, and \$11,680,536, respectively; 88 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004 is recorded as a liability within the enterprise fund (business-type activity) and the governmental activities intergovernmental payable.

### *B. Ohio State Teachers Retirement System*

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

Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent for the fiscal year ended June 30, 2004. Contribution rates are established by OSTRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to OSTRS for the years ended December 31, 2004, 2003, and 2002 were \$434,660, \$456,011, and \$425,624, respectively; 95 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004 is recorded within the governmental activities intergovernmental payable.

## **NOTE 11. POSTEMPLOYMENT BENEFITS**

### *A. Ohio Public Employees Retirement System*

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. 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 the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2004 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2004 was 16.7 percent; 4 percent was used to fund health care.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 and 6 percent annually for the next 8 years and 4 percent annually after 8 years.

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

The number of active contributing participants in the traditional and combined plans was 369,885. The County's actual contributions for 2004 which were used to fund postemployment benefits were \$3,578,258. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September, 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCCP) with an effective date of January 1, 2007. The HCCP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

Under HCCP, retirees eligible for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

### *B. Ohio State Teachers Retirement System*

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from OSTRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$31,047 for 2004.

OSTRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2004, was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by OSTRS were \$268,739,000 and there were 111,853 eligible benefit recipients.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

## NOTE 12. OTHER EMPLOYEE BENEFITS

Compensated Absences County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2004, the liability for unpaid compensated absences was \$7,792,412 for the entire County.

## NOTE 13. LEASES

### A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease have been capitalized in the amount of \$594,501 as furniture, fixtures, and equipment. Principal payments in fiscal year 2004 totals \$95,379 in the General fund and \$100,855 in special revenue funds.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2004:

---

<u>Year</u>	<u>Governmental Activities</u>
2005	\$ 226,483
2006	215,188
2007	102,942
2008	41,150
2009	479
<i>Total Minimum Lease Payments</i>	586,242
<i>Less: Amount Representing Interest</i>	(21,771)
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 564,471</u>

---

Capital lease payments have been reclassified and are reflected as debt service expenditures in the fund financial statements for the governmental funds. These expenditures are reflected as program expenditures on a budgetary basis. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

## B. Operating Leases

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. The minimum rental commitments under all such non-cancelable leases at December 31, 2004, are \$32,844, \$27,386, \$5,112 and \$2,184 for 2005, 2006, 2007, and 2008, respectively.

## NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2004. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$2,384,382 in the General fund, \$9,379,031 in the special revenue funds, \$11,860,095 in the capital projects funds, and \$865,359 in the enterprise funds.

## NOTE 15. INTERFUND TRANSACTIONS

### A. Interfund Transfers

Interfund transfers for the year ended December 31, 2004, consisted of the following, as reported on the fund statements:

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<u>Transfers To</u>	<u>Transfers From</u>		
	<u>Mental Retardation &amp; Developmental Disabilities</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
General	\$ -	\$ 607,343	\$ 607,343
Nonmajor Governmental	455,000	1,215	456,215
Total	<u>\$ 455,000</u>	<u>\$ 608,558</u>	<u>\$ 1,063,558</u>

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Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt services; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

### B. Interfund Balances

Interfund balances for the year ended December 31, 2004, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

<u>Interfund Payable</u>	<u>Interfund Receivable</u>	
	<u>Public Assistance Fund</u>	<u>Internal Service Fund</u>
General Fund	\$ -	\$ 117,435
Children's Services	3,065,329	-
Sewer Fund	-	-
Nonmajor Governmental Funds	-	12,130
Nonmajor Enterprise Funds	-	-
<b>Total</b>	<b>\$ 3,065,329</b>	<b>\$ 129,565</b>

## NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2004 were as follows:

	<u>Outstanding 1/1/2004</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2004</u>	<u>Due Within One Year</u>
<b>GOVERNMENTAL ACTIVITIES:</b>					
<i>SPECIAL ASSESSMENT BONDS</i>					
1988 - \$595,000 - 7.579%					
Sewer Project 429 & 445	\$ 70,000	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
1983 - \$36,312 - 9.50%					
Sewer Project 433	4,000	-	2,000	2,000	2,000
1990 - \$1,820,000 - 6.10-15.00%					
Various Sewer Projects	600,000	-	100,000	500,000	100,000
1993 - \$340,000 - 7.125%					
Sewer Project 409	152,000	-	19,000	133,000	19,000
1996 - \$2,155,242 - 4.000-6.250%					
Various Sewer Projects	1,645,000	-	92,000	1,553,000	102,000
1997 - \$179,880 - 5.25%					
Sewer Project 474-89	101,183	-	11,242	89,941	11,243
1997 - \$212,473 - 5.60%					
Sewer Project 500	148,731	-	10,623	138,108	10,624
1998 - \$28,903 - 5.25%					
Sewer Project 512	21,678	-	1,445	20,233	1,446
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	-	3,488,264	-	3,488,264	129,013
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<b>2,742,592</b>	<b>3,488,264</b>	<b>271,310</b>	<b>5,959,546</b>	<b>410,326</b>
CAPITAL LEASES	499,889	274,957	210,375	564,471	213,014
COMPENSATED ABSENCES	6,725,565	4,779,558	4,091,048	7,414,075	4,383,371
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 9,968,046</b>	<b>\$ 8,542,779</b>	<b>\$ 4,572,733</b>	<b>\$ 13,938,092</b>	<b>\$ 5,006,711</b>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

	<i>Outstanding 1/1/2004</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2004</i>	<i>Due Within One Year</i>
<b>BUSINESS TYPE ACTIVITIES</b>					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25% Sewer Project 517	\$ -	\$ 1,586,736	\$ -	\$ 1,586,736	\$ 55,987
2003 - \$13,490,703 - 2.00 - 5.25% Sewerage System Refunding Bonds, Series 2003	13,490,703	-	850,703	12,640,000	820,000
1996 - \$3,428,316 - 4.618% Sewer District Improvements	2,670,000	-	138,000	2,532,000	153,000
1996 - \$1,164,442 - 4.618% Water Improvements	<u>800,000</u>	<u>-</u>	<u>40,000</u>	<u>760,000</u>	<u>45,000</u>
<i>TOTAL GENERAL OBLIGATION BONDS</i>	<u>16,960,703</u>	<u>1,586,736</u>	<u>1,028,703</u>	<u>17,518,736</u>	<u>1,073,987</u>
OPWC LOAN - \$1,318,586 - 0%	<u>816,384</u>	<u>-</u>	<u>66,253</u>	<u>750,131</u>	<u>46,826</u>
<i>OWDA LOANS</i>					
1994 - \$551,650 Waynesburg 4.52%	264,571	-	34,296	230,275	15,591
1995 - \$2,384,813 Sewer Project #491 4.52%	1,802,297	-	122,323	1,679,974	57,745
1996 - \$2,924,222 Sewer Project #475 4.52%	2,282,533	-	133,882	2,148,651	63,371
1997 - \$2,800,421 Sewer Project #449 4.12%	2,279,081	-	117,642	2,161,439	55,846
1998 - \$5,461,604 Sewer Project #493 3.50%	4,649,772	-	221,183	4,428,589	105,828
1998 - \$1,525,683 Sewer Project #504 3.91%	1,299,085	-	62,350	1,236,735	29,677
2001- \$4,691,450 Nimishillen 5.27%	<u>4,285,174</u>	<u>-</u>	<u>115,480</u>	<u>4,169,694</u>	<u>54,024</u>
<i>TOTAL OWDA LOANS</i>	<u>16,862,513</u>	<u>-</u>	<u>807,156</u>	<u>16,055,357</u>	<u>382,082</u>
<i>CAPITAL LEASES</i>	3,046	-	-	3,046	1,014
<i>COMPENSATED ABSENCES</i>	<u>318,004</u>	<u>233,769</u>	<u>173,436</u>	<u>378,337</u>	<u>168,762</u>
<i>TOTAL BUSINESS-TYPE ACTIVITIES</i>	<u>\$ 34,960,650</u>	<u>\$ 1,820,505</u>	<u>\$ 2,075,548</u>	<u>\$ 34,705,607</u>	<u>\$ 1,672,671</u>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

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

The County's voted legal debt margin was \$173,133,360 with an unvoted debt margin of \$69,853,344 at December 31, 2004.

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

Fiscal Year	Governmental Activities		Business-Type Activities				
	Special Assessment Bonds		General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2005	\$ 410,326	\$ 299,913	\$ 1,073,987	\$ 729,793	\$ 417,529	\$ 352,613	\$ 46,826
2006	387,070	267,118	1,105,240	694,608	862,289	677,989	66,253
2007	394,827	248,272	1,132,485	663,450	901,269	639,012	66,252
2008	407,811	228,883	1,169,499	630,605	942,167	598,116	66,253
2009	414,257	209,387	1,198,055	594,408	985,086	555,197	66,252
2010-2014	1,683,550	794,275	6,708,524	2,270,258	5,322,203	2,105,939	302,312
2015-2019	1,268,680	400,939	4,593,971	615,860	4,832,753	945,839	135,983
2020-2024	993,025	123,382	536,975	72,400	1,626,520	263,516	-
2025-2029	-	-	-	-	165,541	4,362	-
Totals	\$ 5,959,546	\$ 2,572,169	\$ 17,518,736	\$ 6,271,382	\$ 16,055,357	\$ 6,142,583	\$ 750,131

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

Industrial Development Revenue Bonds As of December 31, 2004, there were twenty-nine series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the nine series issued after July 1, 1995, was \$29.745 million. The aggregate principal amount payable for the twenty series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$146.812 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2004, \$3.250 million of bonds outstanding are considered to be defeased.

In November 2004, the County issued \$5,075,000 general obligation bonds, of which \$1,586,736 was attributable to the sewer district's portion of a project, and the remaining \$3,488,264 was attributable to the property owners' portion of various sewer and water projects. The bonds bear interest at rates ranging from 2.00 percent to 5.25 percent per annum and mature in various installments through December 1, 2024.

## NOTE 17. SHORT-TERM DEBT

The County issued bond anticipation notes to finance several water and sewer projects during the year. These notes were all retired by year end. The following is a schedule of the activity for the year:

	<i>Outstanding</i> <i>1/1/2004</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2004</i>
<i>Sewer</i>	\$ 4,305,576	\$ 4,353,358	\$ 8,658,934	\$ -
<i>Water</i>	<u>1,564,424</u>	<u>1,551,642</u>	<u>3,116,066</u>	<u>-</u>
<i>Total</i>	<u>\$ 5,870,000</u>	<u>\$ 5,905,000</u>	<u>\$ 11,775,000</u>	<u>\$ -</u>

## NOTE 18. PRIOR PERIOD ADJUSTMENTS

### Restatement of Net Assets

The County's net assets decreased by \$1,000,538 due to a reclassification of special assessments receivable from business-type activities to governmental activities. Also, net assets increased \$20,397,303 due to reporting bridges using the phase-in method of reporting infrastructure in accordance with GASB Statement No. 34. As a result, balances have been restated as follows:

	<i>Governmental Activities</i>	<i>Business-Type Activities</i>
<i>Total Net Assets December 31, 2003</i>	\$ 159,236,839	\$ 93,083,495
<i>Special Assessment Receivable</i>	4,005,488	(3,004,950)
<i>Capital Assets, Net of Depreciation</i>	<u>20,397,303</u>	<u>-</u>
<i>Restated Total Net Assets December 31, 2003</i>	<u>\$ 183,639,630</u>	<u>\$ 90,078,545</u>

These changes would have had the following effect on changes in net assets as of December 31, 2003; in governmental activities it would have been \$2,964,189 instead of (\$1,041,299), a change of \$4,005,488, and in business-type activities it would have been \$5,026,464 instead of \$8,031,414, a change of (\$3,004,950).

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

## NOTE 19. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2004, the County contributed \$4,316,459 to the System which represents 63 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$742,722 to the Council in 2004. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$120,000, which represents five percent of the total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

## NOTE 20. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2004, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

*Community Improvement Corporation of Stark County (Corporation)* The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2004, no moneys were received from the County.

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

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

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

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

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

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

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

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

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

*Heartland East Administrative Services Center (Heartland)* Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing MACSIS, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County.

### **NOTE 21. RELATED ORGANIZATIONS**

*Stark County Public Library (Library)* The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2004.

*Stark County Park District (Park District)* The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2004.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

### ***NOTE 22. RELATED PARTY TRANSACTIONS***

During 2004, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$91,760 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$467,581.

### ***NOTE 23. CONTINGENT LIABILITIES***

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

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

### ***NOTE 24. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME***

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .00 percent and .01 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2004. The Hospital's total assets comprised approximately .03 percent of total Enterprise Fund Assets at December 31, 2004. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .00 percent and .00 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2004. The Home's total assets comprised approximately .05 percent of total Enterprise Fund Assets at December 31, 2004.



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

## **NOTE 25. THE WORKSHOPS, INCORPORATED**

### *A. Nature of Operations*

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39.

### *B. Basis of Accounting*

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

### *C. Basis of Presentation*

The Workshops reports information regarding its financial position and activities according to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Workshops had no permanently restricted net assets at December 31, 2004.

### *D. Cash Equivalents and Investments*

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

### *E. Concentration of Credit Risk*

At December 31, 2004, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$275,700.

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

### *F. Investments*

Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains or losses included in the statement of activities. Interest and dividend income and net realized and unrealized gains and losses on fair value of investments are each reported in the period earned as increases or decreases in unrestricted net assets unless specifically restricted by the donor.

### *G. Property and Equipment*

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

## H. Contributions

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

## I. Risk Management

The Workshops is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshops carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

## J. Transactions With Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$467,581 for 2004.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$91,934 during 2004.

An agreement between the Workshops and MRDD specifies the Workshops will pay 15% of the change in net assets to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2004, the Workshops determined this money will be paid to MRDD. At December 31, 2004, the Workshops owed MRDD \$1,088.

The unaudited insured value of MRDD property used by the Workshops was \$17,534,000 at December 31, 2004.

## K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2004:

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<i>Cash and cash equivalents</i>	\$	30,842
<i>U..S. Government agencies</i>		251,375
<i>U..S. Government obligations</i>		51,389
<i>Equity Mutual funds</i>		378,877
<i>Corporate bonds</i>		25,754
	\$	<u>738,237</u>

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# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

## **NOTE 26. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

### *A. Organization*

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

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

### *B. Operations*

The District has not obtained a dedicated local funding source. In 2004, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

### *C. Reporting Entity*

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

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

### *D. Basis of Accounting*

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

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

### *E. Cash and Cash Equivalents*

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2004

## F. Deposits and Investments

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

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

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

Deposits The carrying amount and bank balance of the District's deposits was \$0 at December 31, 2004.

Investments The District had investments with a fair value of \$412,564 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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

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

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	<i>Cash and Cash Equivalents</i>	<i>Investments</i>
<i>GASB Statement No. 9</i>	\$ 412,564	\$ -
<i>Investments which are part of the cash management pool: STAR Ohio</i>	<u>(412,564)</u>	<u>412,564</u>
<i>GASB Statement No. 3</i>	<u>\$ -</u>	<u>\$ 412,564</u>

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# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

## **NOTE 27. STARK COUNTY PORT AUTHORITY**

### *A. Description of the Entity*

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

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

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

### *B. Basis of Accounting*

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

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

### *C. Fund Accounting*

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

### *D. Budgetary Process*

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2004

## E. Property, Plant and Equipment

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

## F. Cash

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$388,416 in Demand Deposits and \$103,352 in Certificates of Deposit. Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

## G. Budgetary Activity

Budgetary activity for the year ended December 31, 2004 follows:

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<i>2004 Budgeted vs. Actual Receipts</i>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 80,000	\$ 1,414,286	\$ 1,334,286

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<i>2004 Budgeted vs. Actual Budgetary Expenditures</i>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 206,300	\$ 1,522,465	\$ (1,316,165)

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## H. Risk Management

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

## I. Related Party Transactions

During 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2004, the Port Authority paid the SDB \$250 for servicing the loans.

## J. Capital Assets

As of December 31, 2004, the Port Authority owns land valued at \$157,000. Also, the Port Authority has construction in progress of \$1,374,261, which is the construction of a building to be leased to Superior Dairy.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2004*

### *K. Debt*

At December 31, 2004, debt outstanding totaled \$1,424,261. \$50,000 consists of a loan with the CIC with a 0% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The remaining payment on the loan is being deferred until the Port Authority sells the land they own. The remaining \$1,374,261 is a loan from the Ohio Water Development Authority used for the construction of a building.

### *L. Contingent Liabilities*

The Port Authority is a defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Port Authority's financial condition.

# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2004*

## Nonmajor Special Revenue Funds

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

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

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

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

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

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

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

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

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

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

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

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

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

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

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

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



## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2004*

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

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

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

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

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

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

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

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Enforcement and Education, Violence Prevention, Indigent Drivers, Community Prosecution Program, Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice.

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

Recycle Ohio Litter Grant, Children's' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant, Geographic Information Systems, Board of Elections.

### *Nonmajor Debt Service Funds*

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

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

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

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds*

*For the Year Ended December 31, 2004*

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

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

Survey Monument – To account for monies to be used to create and maintain permanent monuments to be used as part the Stark County Geodetic Reference System.

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 12,239,901	\$ 355,609	\$ 10,002,291	\$ 22,597,801
Cash and Cash Equivalents with Fiscal & Escrow Agents	133,574	-	74,178	207,752
Property Taxes Receivable	614,822	-	-	614,822
Accounts Receivable	133,505	-	-	133,505
Special Assessments Receivable	-	8,571,811	-	8,571,811
Intergovernmental Receivable	11,790,768	-	406,576	12,197,344
Materials and Supplies Inventory	989,343	-	-	989,343
Loans Receivable	1,799,892	-	-	1,799,892
Prepaid Items	37,617	-	-	37,617
<b>Total Assets</b>	<u>\$ 27,739,422</u>	<u>\$ 8,927,420</u>	<u>\$ 10,483,045</u>	<u>\$ 47,149,887</u>
<b>Liabilities</b>				
Accounts Payable	\$ 511,939	\$ -	\$ 15,296	\$ 527,235
Accrued Wages	482,792	-	-	482,792
Contracts Payable	352,115	-	135,184	487,299
Due to Other Funds	12,130	-	-	12,130
Intergovernmental Payable	769,649	-	-	769,649
Retainage Payable	133,574	-	74,178	207,752
Deferred Revenue	8,422,714	8,571,811	121,857	17,116,382
<b>Total Liabilities</b>	<u>10,684,913</u>	<u>8,571,811</u>	<u>346,515</u>	<u>19,603,239</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	9,758,385	-	9,613,236	19,371,621
Reserved for Debt Service	-	355,609	-	355,609
Reserved for Loan Guarantee	1,799,892	-	-	1,799,892
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	5,496,232	-	-	5,496,232
Capital Projects Funds	-	-	523,294	523,294
<b>Total Fund Balances</b>	<u>17,054,509</u>	<u>355,609</u>	<u>10,136,530</u>	<u>27,546,648</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 27,739,422</u>	<u>\$ 8,927,420</u>	<u>\$ 10,483,045</u>	<u>\$ 47,149,887</u>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2004

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
<b>Assets</b>						
Cash and Cash Equivalents	\$ 46,965	\$ 945,457	\$ 610,259	\$ 2,772	\$ 1,671,373	\$ 18,617
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	2,656	-	-
Intergovernmental Receivable	103,715	-	3,284,991	-	-	-
Materials and Supplies Inventory	-	298	1,878	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	140	4,537	-	-	-
<b>Total Assets</b>	<u>150,680</u>	<u>945,895</u>	<u>3,901,665</u>	<u>5,428</u>	<u>1,671,373</u>	<u>18,617</u>
<b>Liabilities</b>						
Accounts Payable	\$ -	\$ 3,242	\$ 75,987	\$ -	\$ -	\$ -
Accrued Wages	-	18,964	11,825	-	-	835
Contracts Payable	-	-	-	-	14,999	-
Due to Other Funds	-	-	-	-	-	-
Intergovernmental Payable	-	7,768	19,957	-	-	348
Retainage Payable	-	-	-	-	-	-
Deferred Revenue	87,719	-	2,451,847	-	-	-
<b>Total Liabilities</b>	<u>87,719</u>	<u>29,974</u>	<u>2,559,616</u>	<u>-</u>	<u>14,999</u>	<u>1,183</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	-	106,246	3,040,440	-	1,632,804	-
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	62,961	809,675	(1,698,391)	5,428	23,570	17,434
<b>Total Fund Balances</b>	<u>62,961</u>	<u>915,921</u>	<u>1,342,049</u>	<u>5,428</u>	<u>1,656,374</u>	<u>17,434</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 150,680</u>	<u>\$ 945,895</u>	<u>\$ 3,901,665</u>	<u>\$ 5,428</u>	<u>\$ 1,671,373</u>	<u>\$ 18,617</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ 125,135	\$ 662,956	\$ 571,641	\$ 85,036	\$ 284,188	\$ 104	\$ 1,323,345	\$ 1,052,175
-	-	-	-	1,550	-	-	-
-	614,822	-	-	-	-	-	-
-	-	102,304	-	-	-	17,128	6,167
-	-	-	-	20,711	2,320	-	6,131
-	-	2,666	-	-	-	1,180	-
-	-	-	-	1,799,892	-	-	-
-	<u>6,382</u>	<u>354</u>	-	<u>11,661</u>	<u>922</u>	<u>3,834</u>	-
<u>125,135</u>	<u>1,284,160</u>	<u>676,965</u>	<u>85,036</u>	<u>2,118,002</u>	<u>3,346</u>	<u>1,345,487</u>	<u>1,064,473</u>
\$ -	\$ 287	\$ 1,582	\$ -	\$ 65,223	\$ 1,445	\$ 12,218	\$ 30,096
-	17,993	31,415	7,197	-	-	17,183	10,609
-	-	-	-	3,497	-	-	-
-	-	-	-	-	-	-	4,920
-	6,782	13,195	3,256	32	-	6,500	5,099
-	-	-	-	1,550	-	-	-
-	<u>638,488</u>	-	-	<u>20,711</u>	-	-	-
-	<u>663,550</u>	<u>46,192</u>	<u>10,453</u>	<u>91,013</u>	<u>1,445</u>	<u>35,901</u>	<u>50,724</u>
1,279,483	40,684	376	2,615	1,364,716	8,119	49,238	37,744
-	-	-	-	1,799,892	-	-	-
<u>(1,154,348)</u>	<u>579,926</u>	<u>630,397</u>	<u>71,968</u>	<u>(1,137,619)</u>	<u>(6,218)</u>	<u>1,260,348</u>	<u>976,005</u>
<u>125,135</u>	<u>620,610</u>	<u>630,773</u>	<u>74,583</u>	<u>2,026,989</u>	<u>1,901</u>	<u>1,309,586</u>	<u>1,013,749</u>
<u>\$ 125,135</u>	<u>\$ 1,284,160</u>	<u>\$ 676,965</u>	<u>\$ 85,036</u>	<u>\$ 2,118,002</u>	<u>\$ 3,346</u>	<u>\$ 1,345,487</u>	<u>\$ 1,064,473</u>

(continued)

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2004

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Assets</b>						
Cash and Cash Equivalents	\$ 185,253	\$ 54,226	\$ 428	\$ 1,614,461	\$ 28,983	\$ 12,049
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	132,024	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	1,200	-	-	-	-
Intergovernmental Receivable	-	-	-	7,485,947	-	-
Materials and Supplies Inventory	2,392	-	-	870,120	79,259	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	862	-	-	-	-	-
<b>Total Assets</b>	<u>188,507</u>	<u>\$ 55,426</u>	<u>\$ 428</u>	<u>\$ 10,102,552</u>	<u>\$ 108,242</u>	<u>\$ 12,049</u>
<b>Liabilities</b>						
Accounts Payable	\$ 3,618	\$ -	\$ -	\$ 260,753	\$ 658	\$ 297
Accrued Wages	14,668	-	-	241,666	-	-
Contracts Payable	-	-	-	309,739	-	-
Due to Other Funds	5,245	-	-	-	-	-
Intergovernmental Payable	5,809	-	-	160,304	548	-
Retainage Payable	-	-	-	132,024	-	-
Deferred Revenue	-	-	-	5,027,708	-	-
<b>Total Liabilities</b>	<u>29,340</u>	<u>-</u>	<u>-</u>	<u>6,132,194</u>	<u>1,206</u>	<u>297</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	24,707	-	-	861,331	-	52
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	<u>134,460</u>	<u>55,426</u>	<u>428</u>	<u>3,109,027</u>	<u>107,036</u>	<u>11,700</u>
<b>Total Fund Balances</b>	<u>159,167</u>	<u>55,426</u>	<u>428</u>	<u>3,970,358</u>	<u>107,036</u>	<u>11,752</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 188,507</u>	<u>\$ 55,426</u>	<u>\$ 428</u>	<u>\$ 10,102,552</u>	<u>\$ 108,242</u>	<u>\$ 12,049</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 1,154,007	\$ 1,564,407	\$ 226,064	\$ 12,239,901
-	-	-	133,574
-	-	-	614,822
-	4,050	-	133,505
-	865,280	21,673	11,790,768
4,002	27,548	-	989,343
-	-	-	1,799,892
<u>7,113</u>	<u>-</u>	<u>1,812</u>	<u>37,617</u>
<u>\$ 1,165,122</u>	<u>\$ 2,461,285</u>	<u>\$ 249,549</u>	<u>\$ 27,739,422</u>

\$ 51,120	\$ 5,135	\$ 278	\$ 511,939
82,330	28,107	-	482,792
-	23,880	-	352,115
-	1,965	-	12,130
32,230	507,286	535	769,649
-	-	-	133,574
<u>-</u>	<u>185,405</u>	<u>10,836</u>	<u>8,422,714</u>
<u>165,680</u>	<u>751,778</u>	<u>11,649</u>	<u>10,684,913</u>

176,747	1,017,835	115,248	9,758,385
-	-	-	1,799,892
<u>822,695</u>	<u>691,672</u>	<u>122,652</u>	<u>5,496,232</u>
<u>999,442</u>	<u>1,709,507</u>	<u>237,900</u>	<u>17,054,509</u>
<u>\$ 1,165,122</u>	<u>\$ 2,461,285</u>	<u>\$ 249,549</u>	<u>\$ 27,739,422</u>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2004

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 154,669	\$ 200,940	\$ 355,609
Special Assessments Receivable	<u>8,571,811</u>	<u>-</u>	<u>8,571,811</u>
<b>Total Assets</b>	<u>\$ 8,726,480</u>	<u>\$ 200,940</u>	<u>\$ 8,927,420</u>
<b>Liabilities</b>			
Deferred Revenue	<u>\$ 8,571,811</u>	<u>\$ -</u>	<u>\$ 8,571,811</u>
<b>Fund Balances</b>			
Reserved for Debt Service	<u>154,669</u>	<u>200,940</u>	<u>355,609</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 8,726,480</u>	<u>\$ 200,940</u>	<u>\$ 8,927,420</u>



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# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2004

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Assets</b>						
Cash and Cash Equivalents	\$ 6,775	\$ 57,914	\$ 35,375	\$ 5,413	\$ -	\$ 9,891,885
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	74,178
Intergovernmental Receivable	-	-	-	-	406,576	-
<b>Total Assets</b>	<u>\$ 6,775</u>	<u>\$ 57,914</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 406,576</u>	<u>\$ 9,966,063</u>
<b>Liabilities</b>						
Accounts Payable	\$ -	\$ 15,296	\$ -	\$ -	\$ -	\$ -
Contracts Payable	-	1,250	-	-	-	133,934
Retainage Payable	-	-	-	-	-	74,178
Deferred Revenue	-	-	-	-	121,857	-
<b>Total Liabilities</b>	<u>-</u>	<u>16,546</u>	<u>-</u>	<u>-</u>	<u>121,857</u>	<u>208,112</u>
<b>Fund Balances</b>						
Reserved for Encumbrances	-	3,250	-	-	-	9,609,986
Unreserved:						
Undesignated, Reported in:						
Capital Projects Funds	6,775	38,118	35,375	5,413	284,719	147,965
<b>Total Fund Balances</b>	<u>6,775</u>	<u>41,368</u>	<u>35,375</u>	<u>5,413</u>	<u>284,719</u>	<u>9,757,951</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 6,775</u>	<u>\$ 57,914</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 406,576</u>	<u>\$ 9,966,063</u>

<u>Survey Monument</u>	<u>Total</u>
\$ 4,929	\$ 10,002,291
-	74,178
-	<u>406,576</u>
<u>\$ 4,929</u>	<u>\$ 10,483,045</u>

\$ -	\$ 15,296
-	135,184
-	74,178
-	<u>121,857</u>
-	<u>346,515</u>

- 9,613,236

<u>4,929</u>	<u>523,294</u>
<u>4,929</u>	<u>10,136,530</u>
<u>\$ 4,929</u>	<u>\$ 10,483,045</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$ 577,779	\$ -	\$ -	\$ 577,779
Permissive Sales Tax	1,236,504	-	-	1,236,504
Charges for Services	8,123,946	-	-	8,123,946
Licenses and Permits	37,674	-	-	37,674
Fines and Forfeitures	205,990	-	-	205,990
Intergovernmental	35,663,164	-	4,165,534	39,828,698
Special Assessments	5,150	437,692	-	442,842
Interest	27,557	-	-	27,557
Other	935,407	42,323	16,426	994,156
<b>Total Revenues</b>	<u>46,813,171</u>	<u>480,015</u>	<u>4,181,960</u>	<u>51,475,146</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,185,937	-	-	4,185,937
Judicial	2,788,851	-	-	2,788,851
Public Safety	9,338,862	-	-	9,338,862
Public Works	17,946,436	-	-	17,946,436
Health	7,520,012	-	-	7,520,012
Human Services	415,939	-	-	415,939
Capital Outlay	-	-	5,566,454	5,566,454
Intergovernmental	3,475,625	-	-	3,475,625
Debt Service:				
Principal Retirement	100,855	271,310	-	372,165
Interest and Fiscal Charges	8,641	174,038	-	182,679
<b>Total Expenditures</b>	<u>45,781,158</u>	<u>445,348</u>	<u>5,566,454</u>	<u>51,792,960</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>1,032,013</u>	<u>34,667</u>	<u>(1,384,494)</u>	<u>(317,814)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers - In	1,215	-	455,000	456,215
Inception of Capital Lease	251,634	-	-	251,634
Operating Transfers - Out	(608,558)	-	-	(608,558)
Proceeds of Bonds	-	3,488,264	-	3,488,264
Debt Financed Capital Contribution To Proprietary Fund	-	(3,488,264)	-	(3,488,264)
<b>Total Other Financing Sources (Uses)</b>	<u>(355,709)</u>	<u>-</u>	<u>455,000</u>	<u>99,291</u>
<b>Net Change in Fund Balances</b>	676,304	34,667	(929,494)	(218,523)
<b>Fund Balances Beginning of Year</b>	<u>16,378,205</u>	<u>320,942</u>	<u>11,066,024</u>	<u>27,765,171</u>
<b>Fund Balances End of Year</b>	<u>\$ 17,054,509</u>	<u>\$ 355,609</u>	<u>\$ 10,136,530</u>	<u>\$ 27,546,648</u>

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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2004

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
<b>Revenues</b>						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-	-	-
Charges for Services	-	-	-	85,597	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	211,894	645,265	6,500,977	2,575,386	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	20,348
Other	-	-	22,612	-	-	-
<b>Total Revenues</b>	<u>211,894</u>	<u>645,265</u>	<u>6,523,589</u>	<u>2,660,983</u>	<u>-</u>	<u>20,348</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	25,287
Judicial	-	-	-	-	512,560	-
Public Safety	-	928,926	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	6,923,468	-	-	-
Human Services	173,321	-	-	-	-	-
Intergovernmental	-	-	-	3,475,625	-	-
Principal Retirement	-	-	6,306	-	-	-
Interest and Fiscal Charges	-	-	414	-	-	-
<b>Total Expenditures</b>	<u>173,321</u>	<u>928,926</u>	<u>6,930,188</u>	<u>3,475,625</u>	<u>512,560</u>	<u>25,287</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>38,573</u>	<u>(283,661)</u>	<u>(406,599)</u>	<u>(814,642)</u>	<u>(512,560)</u>	<u>(4,939)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers - In	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Transfers - Out	(248)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(248)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	38,325	(283,661)	(406,599)	(814,642)	(512,560)	(4,939)
<b>Fund Balances Beginning of Year</b>	<u>24,636</u>	<u>1,199,582</u>	<u>1,748,648</u>	<u>820,070</u>	<u>2,168,934</u>	<u>22,373</u>
<b>Fund Balances End of Year</b>	<u>\$ 62,961</u>	<u>\$ 915,921</u>	<u>\$ 1,342,049</u>	<u>\$ 5,428</u>	<u>\$ 1,656,374</u>	<u>\$ 17,434</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ -	\$ 577,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,446,986	-	100	41,051	1,712,161	846,909
-	-	-	-	-	-	-	-
-	-	-	-	-	-	30,759	-
1,325,423	79,289	-	250,592	1,263,502	-	-	-
-	-	-	-	-	-	-	-
465	-	-	-	1,840	-	-	1,418
<u>92,930</u>	<u>2,483</u>	<u>36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,791</u>	<u>180,612</u>
<u>1,418,818</u>	<u>659,551</u>	<u>1,447,022</u>	<u>250,592</u>	<u>1,265,442</u>	<u>41,051</u>	<u>1,796,711</u>	<u>1,028,939</u>
-	-	-	-	-	-	352,295	1,019,085
-	-	1,241,428	-	-	-	829,863	-
-	626,925	-	-	-	69,895	-	-
1,402,306	-	-	-	1,080,343	-	-	-
-	-	-	-	-	-	-	-
-	-	-	242,618	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,352	4,228
-	-	-	-	-	117	313	369
<u>1,402,306</u>	<u>626,925</u>	<u>1,241,428</u>	<u>242,618</u>	<u>1,080,343</u>	<u>70,012</u>	<u>1,191,823</u>	<u>1,023,682</u>
<u>16,512</u>	<u>32,626</u>	<u>205,594</u>	<u>7,974</u>	<u>185,099</u>	<u>(28,961)</u>	<u>604,888</u>	<u>5,257</u>
-	-	-	-	-	-	1,215	-
-	-	-	-	-	-	28,631	-
-	-	(600,000)	-	-	-	-	-
-	-	(600,000)	-	-	-	29,846	-
16,512	32,626	(394,406)	7,974	185,099	(28,961)	634,734	5,257
<u>108,623</u>	<u>587,984</u>	<u>1,025,179</u>	<u>66,609</u>	<u>1,841,890</u>	<u>30,862</u>	<u>674,852</u>	<u>1,008,492</u>
<u>\$ 125,135</u>	<u>\$ 620,610</u>	<u>\$ 630,773</u>	<u>\$ 74,583</u>	<u>\$ 2,026,989</u>	<u>\$ 1,901</u>	<u>\$ 1,309,586</u>	<u>\$ 1,013,749</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2004

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	1,236,504	-	-
Charges for Services	624,277	8,400	-	5,575	213,821	6,879
Licenses and Permits	-	-	-	5,010	-	-
Fines and Forfeitures	2,273	-	-	95,825	-	-
Intergovernmental	-	-	-	14,577,442	-	-
Special Assessments	-	-	-	5,150	-	-
Interest	-	-	-	3,077	-	-
Other	22,612	-	-	516,994	-	105
<b>Total Revenues</b>	<u>649,162</u>	<u>8,400</u>	<u>-</u>	<u>16,445,577</u>	<u>213,821</u>	<u>6,984</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	6,614
Public Safety	-	6,519	-	-	180,382	-
Public Works	-	-	-	15,254,866	-	-
Health	596,544	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	80,969	-	-
Interest and Fiscal Charges	-	-	-	7,428	-	-
<b>Total Expenditures</b>	<u>596,544</u>	<u>6,519</u>	<u>-</u>	<u>15,343,263</u>	<u>180,382</u>	<u>6,614</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>52,618</u>	<u>1,881</u>	<u>-</u>	<u>1,102,314</u>	<u>33,439</u>	<u>370</u>
<b>Other Financing Sources (Uses)</b>						
Transfers - In	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	223,003	-	-
Transfers - Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>223,003</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	52,618	1,881	-	1,325,317	33,439	370
<b>Fund Balances Beginning of Year</b>	<u>106,549</u>	<u>53,545</u>	<u>428</u>	<u>2,645,041</u>	<u>73,597</u>	<u>11,382</u>
<b>Fund Balances End of Year</b>	<u>\$ 159,167</u>	<u>\$ 55,426</u>	<u>\$ 428</u>	<u>\$ 3,970,358</u>	<u>\$ 107,036</u>	<u>\$ 11,752</u>



<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 577,779
-	-	-	1,236,504
2,903,608	152,441	76,141	8,123,946
-	32,664	-	37,674
100	77,033	-	205,990
-	7,934,450	298,944	35,663,164
-	-	-	5,150
-	409	-	27,557
<u>43,232</u>	<u>-</u>	<u>-</u>	<u>935,407</u>
<u>2,946,940</u>	<u>8,196,997</u>	<u>375,085</u>	<u>46,813,171</u>
2,705,164	-	84,106	4,185,937
-	-	198,386	2,788,851
-	7,461,602	64,613	9,338,862
-	-	208,921	17,946,436
-	-	-	7,520,012
-	-	-	415,939
-	-	-	3,475,625
-	-	-	100,855
-	-	-	8,641
<u>2,705,164</u>	<u>7,461,602</u>	<u>556,026</u>	<u>45,781,158</u>
<u>241,776</u>	<u>735,395</u>	<u>(180,941)</u>	<u>1,032,013</u>
-	-	-	1,215
-	-	-	251,634
<u>-</u>	<u>(7,095)</u>	<u>(1,215)</u>	<u>(608,558)</u>
<u>-</u>	<u>(7,095)</u>	<u>(1,215)</u>	<u>(355,709)</u>
241,776	728,300	(182,156)	676,304
<u>757,666</u>	<u>981,207</u>	<u>420,056</u>	<u>16,378,205</u>
<u>\$ 999,442</u>	<u>\$ 1,709,507</u>	<u>\$ 237,900</u>	<u>\$ 17,054,509</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2004

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Revenues</b>			
Special Assessments	\$ 437,692	\$ -	\$ 437,692
Other	<u>42,323</u>	<u>-</u>	<u>42,323</u>
<b>Total Revenues</b>	<u>480,015</u>	<u>-</u>	<u>480,015</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	271,310	-	271,310
Interest and Fiscal Charges	<u>174,038</u>	<u>-</u>	<u>174,038</u>
<b>Total Expenditures</b>	<u>445,348</u>	<u>-</u>	<u>445,348</u>
<b>Excess of Revenues Over Expenditures</b>	34,667	-	34,667
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	3,488,264	-	3,488,264
Debt Financed Capital Contribution To Proprietary Fund	<u>(3,488,264)</u>	<u>-</u>	<u>(3,488,264)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	34,667	-	34,667
<b>Fund Balances Beginning of Year</b>	<u>120,002</u>	<u>200,940</u>	<u>320,942</u>
<b>Fund Balances End of Year</b>	<u>\$ 154,669</u>	<u>\$ 200,940</u>	<u>\$ 355,609</u>

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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2004

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 4,159,475	\$ 6,059
Other	-	-	-	-	-	4,713
<b>Total Revenues</b>	-	-	-	-	4,159,475	10,772
<b>Expenditures</b>						
Capital Outlay	-	1,048,486	-	-	3,064,523	1,441,784
<b>Excess of Revenues Over (Under) Expenditures</b>	-	(1,048,486)	-	-	1,094,952	(1,431,012)
<b>Other Financing Sources</b>						
Transfers - In	-	455,000	-	-	-	-
<b>Net Change in Fund Balances</b>	-	(593,486)	-	-	1,094,952	(1,431,012)
<b>Fund Balances (Deficits) Beginning of Year</b>	6,775	634,854	35,375	5,413	(810,233)	11,188,963
<b>Fund Balances End of Year</b>	<u>\$ 6,775</u>	<u>\$ 41,368</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 284,719</u>	<u>\$ 9,757,951</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 4,165,534
<u>11,713</u>	<u>16,426</u>
<u>11,713</u>	<u>4,181,960</u>
 <u>11,661</u>	 <u>5,566,454</u>
 <u>52</u>	 <u>(1,384,494)</u>
 <u>-</u>	 <u>455,000</u>
 52	(929,494)
<u>4,877</u>	<u>11,066,024</u>
<u>\$ 4,929</u>	<u>\$ 10,136,530</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Enterprise Funds  
For the Year Ended December 31, 2004*

### *Nonmajor Enterprise Funds*

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

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

Molly - To account for the payment of liabilities still owed attributable to the discontinued operations of the Hospital.

Nist - To account for the payment of liabilities still owed attributable to the discontinued operations of the Home.

# STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2004

	Enterprise Funds			
	Water	Molly	Nist	Total
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Cash Equivalents	\$ 710,989	\$ 10	\$ 70,467	\$ 781,466
Accounts Receivable	40,459	-	-	40,459
Prepaid Items	<u>1,592</u>	<u>-</u>	<u>-</u>	<u>1,592</u>
<b>Total Current Assets</b>	<u>753,040</u>	<u>10</u>	<u>70,467</u>	<u>823,517</u>
<b>Noncurrent Assets</b>				
Land and Construction in Progress	-	26,400	-	26,400
Depreciable Capital Assets, Net	<u>7,269,918</u>	<u>8,933</u>	<u>-</u>	<u>7,278,851</u>
<b>Total Noncurrent Assets</b>	<u>7,269,918</u>	<u>35,333</u>	<u>-</u>	<u>7,305,251</u>
<b>Total Assets</b>	<u>\$ 8,022,958</u>	<u>\$ 35,343</u>	<u>\$ 70,467</u>	<u>\$ 8,128,768</u>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 50,039	\$ -	\$ -	\$ 50,039
Accrued Wages	4,112	-	-	4,112
Compensated Absences Payable	3,068	-	-	3,068
Intergovernmental Payable	2,095	-	-	2,095
General Obligation Bonds Payable	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>45,000</u>
<b>Total Current Liabilities</b>	<u>104,314</u>	<u>-</u>	<u>-</u>	<u>104,314</u>
<b>Long-Term Liabilities</b>				
General Obligation Bonds Payable (Net of Current Portion)	<u>715,000</u>	<u>-</u>	<u>-</u>	<u>715,000</u>
<b>Total Liabilities</b>	<u>819,314</u>	<u>-</u>	<u>-</u>	<u>819,314</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	6,509,919	35,333	-	6,545,252
Unrestricted	<u>693,725</u>	<u>10</u>	<u>70,467</u>	<u>764,202</u>
<b>Total Net Assets</b>	<u>\$ 7,203,644</u>	<u>\$ 35,343</u>	<u>\$ 70,467</u>	<u>\$ 7,309,454</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Nonmajor Enterprise Funds

For the Year Ended December 31, 2004

	Enterprise Funds			
	Water	Molly	Nist	Total
<b>Operating Revenues</b>				
Charges for Services	\$ 671,479	\$ -	\$ -	\$ 671,479
Special Assessments	419,370	-	-	419,370
Other	-	-	513	513
<b>Total Operating Revenues</b>	<u>1,090,849</u>	<u>-</u>	<u>513</u>	<u>1,091,362</u>
<b>Operating Expenses</b>				
Salaries	99,501	-	-	99,501
Contractual Services	61,983	-	-	61,983
Materials and Supplies	53,304	-	-	53,304
Depreciation	174,117	2,067	-	176,184
Other	5,031	-	-	5,031
<b>Total Operating Expenses</b>	<u>393,936</u>	<u>2,067</u>	<u>-</u>	<u>396,003</u>
<b>Operating Income (Loss)</b>	696,913	(2,067)	513	695,359
<b>Non-Operating Expenses</b>				
Interest and Fiscal Charges	<u>(81,523)</u>	<u>-</u>	<u>-</u>	<u>(81,523)</u>
<b>Income (Loss) before Capital Contributions</b>	<u>615,390</u>	<u>(2,067)</u>	<u>513</u>	<u>613,836</u>
Capital Contributions	<u>1,244,198</u>	<u>-</u>	<u>-</u>	<u>1,244,198</u>
<b>Change in Net Assets</b>	1,859,588	(2,067)	513	1,858,034
<b>Net Assets Beginning of Year - As Restated</b>	<u>5,344,056</u>	<u>37,410</u>	<u>69,954</u>	<u>5,451,420</u>
<b>Net Assets End of Year</b>	<u>\$ 7,203,644</u>	<u>\$ 35,343</u>	<u>\$ 70,467</u>	<u>\$ 7,309,454</u>



# STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2004

	Water	Molly	Nist	Total
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$ 1,081,148	\$ -	\$ 513	\$ 1,081,661
Cash Payments for Employee Services and Benefits	(95,195)	-	-	(95,195)
Cash Payments to Suppliers for Goods and Services	(99,394)	-	-	(99,394)
Cash Payments for Other Operating Expenses	(5,031)	-	-	(5,031)
<b>Net Cash Provided by Operating Activities</b>	<u>881,528</u>	<u>-</u>	<u>513</u>	<u>882,041</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of Capital Assets	(1,132,844)	-	-	(1,132,844)
Proceeds from Capital Debt	2,567,884	-	-	2,567,884
Principal Paid on Capital Debt	(3,156,066)	-	-	(3,156,066)
Interest Paid on Capital Debt	(81,523)	-	-	(81,523)
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<u>(1,802,549)</u>	<u>-</u>	<u>-</u>	<u>(1,802,549)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(921,021)	-	513	(920,508)
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>1,632,010</u>	<u>10</u>	<u>69,954</u>	<u>1,701,974</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 710,989</u>	<u>\$ 10</u>	<u>\$ 70,467</u>	<u>\$ 781,466</u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
<b>Operating Income (Loss)</b>	<u>\$ 696,913</u>	<u>\$ (2,067)</u>	<u>\$ 513</u>	<u>\$ 695,359</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	174,117	2,067	-	176,184
(Increase) Decrease in Assets				
Accounts Receivable	(9,701)	-	-	(9,701)
Increase (Decrease) in Liabilities				
Accounts Payable	15,633	-	-	15,633
Accrued Wages and Benefits	2,789	-	-	2,789
Compensated Absences Payable	826	-	-	826
Due to Other Funds	(480)	-	-	(480)
Intergovernmental Payable	1,431	-	-	1,431
Claims Payable	-	-	-	-
<b>Total Adjustments</b>	<u>184,615</u>	<u>2,067</u>	<u>-</u>	<u>186,682</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 881,528</u>	<u>\$ -</u>	<u>\$ 513</u>	<u>\$ 882,041</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Internal Service Funds*

*For the Year Ended December 31, 2004*

### *Internal Service Funds*

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

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

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

# STARK COUNTY, OHIO

Combining Statement of Net Assets

All Internal Service Funds

December 31, 2004

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$ 2,719,852	\$ 5,789,097	\$ 8,508,949
Accounts Receivable	33,020	-	33,020
Due from Other Funds	129,565	-	129,565
Intergovernmental Receivable	1,640	-	1,640
Prepaid Items	4,744	-	4,744
<b>Total Assets</b>	<b>\$ 2,888,821</b>	<b>\$ 5,789,097</b>	<b>\$ 8,677,918</b>
<b>Liabilities</b>			
Accounts Payable	\$ 486,333	\$ 65	\$ 486,398
Intergovernmental Payable	-	606,551	606,551
Claims Payable	555,196	2,382,823	2,938,019
<b>Total Liabilities</b>	<b>1,041,529</b>	<b>2,989,439</b>	<b>4,030,968</b>
<b>Net Assets</b>			
Unrestricted	1,847,292	2,799,658	4,646,950
<b>Total Net Assets</b>	<b>\$ 1,847,292</b>	<b>\$ 2,799,658</b>	<b>\$ 4,646,950</b>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

All Internal Service Funds

For the Year Ended December 31, 2004

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$ 9,765,039	\$ 413,929	\$ 10,178,968
Other	<u>21,172</u>	<u>26,423</u>	<u>47,595</u>
<b>Total Operating Revenues</b>	<u>9,786,211</u>	<u>440,352</u>	<u>10,226,563</u>
<b>Operating Expenses</b>			
Salaries	47,726	77,344	125,070
Contractual Services	44,045	45,089	89,134
Materials and Supplies	21,233	2,864	24,097
Claims and Judgments	8,305,871	1,179,246	9,485,117
Other	<u>300,099</u>	<u>-</u>	<u>300,099</u>
<b>Total Operating Expenses</b>	<u>8,718,974</u>	<u>1,304,543</u>	<u>10,023,517</u>
<b>Operating Income (Loss)</b>	<u>1,067,237</u>	<u>(864,191)</u>	<u>203,046</u>
<b>Net Assets Beginning of Year</b>	<u>780,055</u>	<u>3,663,849</u>	<u>4,443,904</u>
<b>Net Assets End of Year</b>	<u>\$ 1,847,292</u>	<u>\$ 2,799,658</u>	<u>\$ 4,646,950</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2004

	Self Insurance	Workers' Compensation	Total
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$ 9,997,034	\$ 413,929	\$ 10,410,963
Cash Received from Other Operating Revenues	-	35,559	35,559
Cash Payments for Employee Services and Benefits	(47,726)	(77,344)	(125,070)
Cash Payments to Suppliers for Goods and Services	(65,909)	(47,888)	(113,797)
Cash Payments for Claims	(8,377,860)	(1,028,469)	(9,406,329)
Cash Payments for Other Operating Expenses	(300,099)	-	(300,099)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>1,205,440</u>	<u>(704,213)</u>	<u>501,227</u>
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>1,514,412</u>	<u>6,493,310</u>	<u>8,007,722</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 2,719,852</u>	<u>\$ 5,789,097</u>	<u>\$ 8,508,949</u>

**Reconciliation of Operating Income (Loss) to Net  
Cash Provided by (Used for) Operating Activities**

<b>Operating Income (Loss)</b>	<u>\$ 1,067,237</u>	<u>\$ (864,191)</u>	<u>\$ 203,046</u>
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**Adjustments to Reconcile Operating Income (Loss)  
to Net Cash Provided by (Used for) Operating Activities**

(Increase) Decrease in Assets

Accounts Receivable	(21,172)	-	(21,172)
Due from Other Funds	162,995	-	162,995
Intergovernmental Receivable	69,000	9,136	78,136

Increase (Decrease) in Liabilities

Accounts Payable	147,389	65	147,454
Intergovernmental Payable	-	(184,634)	(184,634)
Claims Payable	(220,009)	335,411	115,402

**Total Adjustments**

	<u>138,203</u>	<u>159,978</u>	<u>298,181</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 1,205,440</u>	<u>\$ (704,213)</u>	<u>\$ 501,227</u>

# STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2004*

## Private Purpose Trust Funds

Private Purpose Trust Funds are accounted for in essentially the same manner as proprietary funds.

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

MRDD Gifts & Donations – To account for monies received in trust to be used by the MRDD board.

Juvenile Court Gifts & Donations – To account for monies received in trust to be used by the Juvenile court.

## Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

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

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

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

### Other Agency Funds –

Local Government Revenue Assistance	Stark-Tuscarawas-Wayne Joint Solid Waste
Estimated Tax	Management District
Highway Escrow County	Special Emergency Planning
Highway Escrow State	Ohio Family and Child First Council
Undivided Estate Tax	Stark County Health Department
Undivided Motel Tax	Stark County Regional Planning Commission
Trailer Tax	Multi-County Juvenile Attention System
Local Government	Stark County Park District
Municipal Road	Stark Soil and Water Conservation District
Subdivision Auto Registration	Stark Regional Community Corrections Center
Cigarette Tax	Forfeited Land Sale
Law Library	Real Estate Prepayment
Payroll Deductions	Tax Lien Sales
Subdivision Gas Tax	Recorder Escrow
Library and Local Government Support	Ohio Elections Commission
Stark Council of Governments	Sumser Trust
	Sheriff Inmate Services

# STARK COUNTY, OHIO

*Combining Statement of Net Assets*

*Private Purpose Trust Funds*

*December 31, 2004*

	<u>George C. Brissel</u>	<u>MRDD Gifts &amp; Donations</u>	<u>Juvenile Court Gifts &amp; Donations</u>	<u>Total</u>
<b><i>Assets</i></b>				
Cash and Cash Equivalents	\$ 2,190	\$ 407,418	\$ 2,780	\$ 412,388
<b><i>Liabilities</i></b>				
<b><i>Current Liabilities:</i></b>				
Accounts Payable	\$ -	\$ -	\$ 621	\$ 621
<b><i>Net Assets</i></b>				
Restricted for Other Purposes	-	407,418	2,159	409,577
Unrestricted	<u>2,190</u>	<u>-</u>	<u>-</u>	<u>2,190</u>
<b><i>Total Liabilities and Net Assets</i></b>	<b><u>\$ 2,190</u></b>	<b><u>\$ 407,418</u></b>	<b><u>\$ 2,780</u></b>	<b><u>\$ 412,388</u></b>

# STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

December 31, 2004

	<u>George C. Brissel</u>	<u>MRDD Gifts &amp; Donations</u>	<u>Juvenile Court Gifts &amp; Donations</u>	<u>Total</u>
<b><i>Additions</i></b>				
Contributions	\$ -	\$ -	\$ 24,647	\$ 24,647
Interest	-	<u>4,093</u>	-	<u>4,093</u>
<b><i>Total Additions</i></b>	-	<u>4,093</u>	<u>24,647</u>	<u>28,740</u>
<b><i>Deductions</i></b>				
Other Operating Expense	-	<u>5,000</u>	<u>28,374</u>	<u>33,374</u>
<b><i>Change in Net Assets</i></b>	-	(907)	(3,727)	(4,634)
<b><i>Net Assets Beginning of Year</i></b>	<u>2,190</u>	<u>408,325</u>	<u>5,886</u>	<u>416,401</u>
<b><i>Net Assets End of Year</i></b>	<u>\$ 2,190</u>	<u>\$ 407,418</u>	<u>\$ 2,159</u>	<u>\$ 411,767</u>



# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2004

	Balance 1/1/04	Additions	Reductions	Balance 12/31/04
<b>Undivided General Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 7,068,852	\$ 277,789,612	\$ 275,375,048	\$ 9,483,416
Taxes Receivable	231,396,785	246,982,941	231,396,785	246,982,941
Special Assessments	8,432,985	-	518,721	7,914,264
<b>Total Assets</b>	<b>\$ 246,898,622</b>	<b>\$ 524,772,553</b>	<b>\$ 507,290,554</b>	<b>\$ 264,380,621</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 246,898,622	\$ 522,220,331	\$ 504,738,332	\$ 264,380,621
<b>Undivided Personal Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 3,407,639	\$ 56,189,442	\$ 58,044,680	\$ 1,552,401
Taxes Receivable	53,997,932	55,989,446	53,997,932	55,989,446
<b>Total Assets</b>	<b>\$ 57,405,571</b>	<b>\$ 112,178,888</b>	<b>\$ 112,042,612</b>	<b>\$ 57,541,847</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 57,405,571	\$ 111,335,896	\$ 111,199,620	\$ 57,541,847
<b>Undivided Estate Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 3,047,857	\$ 5,867,920	\$ 6,659,080	\$ 2,256,697
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 3,047,857	\$ 5,867,920	\$ 6,659,080	\$ 2,256,697
<b>Local Government</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 7	\$ 15,342,897	\$ 15,342,904	-
Intergovernmental Receivable	5,830,162	5,428,072	5,830,162	5,428,072
<b>Total Assets</b>	<b>\$ 5,830,169</b>	<b>\$ 20,770,969</b>	<b>\$ 21,173,066</b>	<b>\$ 5,428,072</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 5,830,169	\$ 20,770,969	\$ 21,173,066	\$ 5,428,072

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2004

	Balance 1/1/04	Additions	Reductions	Balance 12/31/04
<b>Library and Local Government Support</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 14,848,277	\$ 14,848,277	\$ -
Intergovernmental Receivable	9,099,100	8,099,707	9,099,100	8,099,707
<b>Total Assets</b>	<b>\$ 9,099,100</b>	<b>\$ 22,947,984</b>	<b>\$ 23,947,377</b>	<b>\$ 8,099,707</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 9,099,100	\$ 22,947,984	\$ 23,947,377	\$ 8,099,707
 <b>Court Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 3,013,250	\$ 58,806,719	\$ 59,302,799	\$ 2,517,170
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 3,013,250	\$ 58,806,719	\$ 59,302,799	\$ 2,517,170
 <b>Other Agency Funds</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 10,493,483	\$ 81,881,608	\$ 80,033,145	\$ 12,341,946
Cash and Cash Equivalents in Segregated Accounts	14,961	-	385	14,576
Taxes Receivable	3,446,807	3,456,405	3,446,807	3,456,405
Intergovernmental Receivable	2,928,122	2,649,104	2,928,122	2,649,104
<b>Total Assets</b>	<b>\$ 16,883,373</b>	<b>\$ 87,987,117</b>	<b>\$ 86,408,459</b>	<b>\$ 18,462,031</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 6,374,354	\$ 12,391,237	\$ 12,258,150	\$ 6,507,441
Undistributed Monies	8,495,237	36,431,575	34,591,912	10,334,900
Deposits Held and Due to Others	2,013,782	39,140,980	39,535,072	1,619,690
<b>Total Liabilities</b>	<b>\$ 16,883,373</b>	<b>\$ 87,963,792</b>	<b>\$ 86,385,134</b>	<b>\$ 18,462,031</b>
 <b>All Agency Funds</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 24,017,838	\$ 451,919,756	\$ 450,303,134	\$ 25,634,460
Cash and Cash Equivalents in Segregated Accounts	3,028,211	58,806,719	59,303,184	2,531,746
Taxes Receivable	288,841,524	306,428,792	288,841,524	306,428,792
Special Assessments	8,432,985	-	518,721	7,914,264
Intergovernmental Receivable	17,857,384	16,176,883	17,857,384	16,176,883
<b>Total Assets</b>	<b>\$ 342,177,942</b>	<b>\$ 833,332,150</b>	<b>\$ 816,823,947</b>	<b>\$ 358,686,145</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 328,655,673	\$ 695,534,337	\$ 679,975,625	\$ 344,214,385
Undistributed Monies	8,495,237	36,431,575	34,591,912	10,334,900
Deposits Held and Due to Others	5,027,032	97,947,699	98,837,871	4,136,860
<b>Total Liabilities</b>	<b>\$ 342,177,942</b>	<b>\$ 829,913,611</b>	<b>\$ 813,405,408</b>	<b>\$ 358,686,145</b>

Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in Fund  
Balance/Fund Equity – Budget and Actual  
(Non-GAAP)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 13,495,679	\$ 13,995,679	\$ 13,871,516	\$ (124,163)
Permissive Sales Tax	11,149,781	11,149,781	11,149,781	-
Charges for Services	12,834,200	13,434,200	14,727,509	1,293,309
Licenses and Permits	55,000	55,000	58,669	3,669
Fines and Forfeitures	370,000	370,000	352,999	(17,001)
Intergovernmental	9,242,674	9,242,674	9,459,484	216,810
Interest	2,100,000	2,100,000	2,064,580	(35,420)
Rentals	250,000	250,000	361,654	111,654
Other	<u>1,607,746</u>	<u>1,916,508</u>	<u>1,848,345</u>	<u>(68,163)</u>
<b>Total Revenues</b>	<u>51,105,080</u>	<u>52,513,842</u>	<u>53,894,537</u>	<u>1,380,695</u>
<b>Expenditures</b>				
Current:				
<b>General Government - Legislative and Executive</b>				
Commissioners' Office				
Personal Services	1,587,826	1,688,930	1,438,271	250,659
Materials and Supplies	61,471	47,668	43,118	4,550
Contractual Services	1,914,971	2,099,575	1,926,486	173,089
Capital Outlay	9,700	18,930	17,220	1,710
Other	<u>984,051</u>	<u>794,406</u>	<u>514,242</u>	<u>280,164</u>
Total Commissioners' Office	<u>4,558,019</u>	<u>4,649,509</u>	<u>3,939,337</u>	<u>710,172</u>
County Auditor				
Personal Services	1,236,652	1,201,652	1,070,316	131,336
Materials and Supplies	7,657	29,657	23,806	5,851
Contractual Services	187,724	185,888	184,165	1,723
Capital Outlay	12,219	36,565	35,564	1,001
Other	<u>10,350</u>	<u>840</u>	<u>810</u>	<u>30</u>
Total County Auditor	<u>1,454,602</u>	<u>1,454,602</u>	<u>1,314,661</u>	<u>139,941</u>
County Treasurer				
Personal Services	619,335	566,335	547,358	18,977
Materials and Supplies	3,516	1,516	1,000	516
Contractual Services	70,750	131,750	131,580	170
Capital Outlay	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total County Treasurer	<u>699,601</u>	<u>699,601</u>	<u>679,938</u>	<u>19,663</u>
Prosecuting Attorney				
Personal Services	2,600,055	2,566,029	2,564,679	1,350
Materials and Supplies	40,000	14,980	14,980	-
Contractual Services	45,000	12,967	12,967	-
Capital Outlay	10,000	17,461	17,461	-
Other	<u>52,465</u>	<u>52,465</u>	<u>52,465</u>	<u>-</u>
Total Prosecuting Attorney	<u>\$ 2,747,520</u>	<u>\$ 2,663,902</u>	<u>\$ 2,662,552</u>	<u>\$ 1,350</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Recorder				
Personal Services	\$ 492,890	\$ 496,447	\$ 494,138	\$ 2,309
Materials and Supplies	11,500	9,630	9,598	32
Contractual Services	23,255	22,500	22,374	126
Other	1,400	469	469	-
Total Recorder	<u>529,045</u>	<u>529,046</u>	<u>526,579</u>	<u>2,467</u>
Citizen's Building Operating				
Personal Services	145,000	385,000	371,926	13,074
Materials and Supplies	163,683	328,683	320,615	8,068
Contractual Services	112,379	80,444	77,761	2,683
Capital Outlay	-	2,665	2,658	7
Other	5,000	29,270	28,570	700
Total Citizen's Building Operating	<u>426,062</u>	<u>826,062</u>	<u>801,530</u>	<u>24,532</u>
Board of Elections				
Personal Services	1,171,116	1,289,963	1,289,961	2
Materials and Supplies	64,248	63,846	63,845	1
Contractual Services	136,961	149,858	149,858	-
Capital Outlay	24,000	3,011	3,011	-
Other	9,470	8,797	8,797	-
Total Board of Elections	<u>1,405,795</u>	<u>1,515,475</u>	<u>1,515,472</u>	<u>3</u>
Data Processing				
Personal Services	1,531,501	1,559,501	1,513,774	45,727
Materials and Supplies	44,447	49,447	46,220	3,227
Contractual Services	557,564	534,564	505,440	29,124
Capital Outlay	652,363	622,363	616,525	5,838
Other	3,500	23,500	21,903	1,597
Total Data Processing	<u>2,789,375</u>	<u>2,789,375</u>	<u>2,703,862</u>	<u>85,513</u>
Buildings and Grounds Maintenance				
Personal Services	157,160	157,160	138,657	18,503
Materials and Supplies	274,594	330,594	322,309	8,285
Contractual Services	205,386	193,425	188,601	4,824
Capital Outlay	8,000	11,960	11,960	-
Total Buildings and Grounds Maintenance	<u>645,140</u>	<u>693,139</u>	<u>661,527</u>	<u>31,612</u>
<b>Total General Government - Legislative and Executive</b>	<u>15,255,159</u>	<u>15,820,711</u>	<u>14,805,458</u>	<u>1,015,253</u>
<b>General Government - Judicial</b>				
Court of Appeals				
Materials and Supplies	70,257	68,257	61,856	6,401
Contractual Services	93,170	103,170	99,021	4,149
Capital Outlay	20,000	13,000	12,265	735
Other	10,600	9,600	8,195	1,405
Total Court of Appeals	<u>\$ 194,027</u>	<u>\$ 194,027</u>	<u>\$ 181,337</u>	<u>\$ 12,690</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Common Pleas Court				
Personal Services	\$ 2,890,411	\$ 2,901,856	\$ 2,883,014	\$ 18,842
Materials and Supplies	93,396	99,457	96,780	2,677
Contractual Services	343,527	443,216	441,259	1,957
Capital Outlay	15,461	9,085	9,085	-
Other	29,433	39,585	38,707	878
Total Common Pleas Court	3,372,228	3,493,199	3,468,845	24,354
Common Pleas Jury Commission				
Personal Services	25,613	101,357	101,014	343
Contractual Services	200	120	120	-
Total Common Pleas Jury Commission	25,813	101,477	101,134	343
Juvenile Court				
Personal Services	2,943,162	3,106,024	3,077,981	28,043
Materials and Supplies	40,246	68,541	65,065	3,476
Contractual Services	249,902	298,779	298,174	605
Capital Outlay	21,228	15,756	15,756	-
Other	23,360	32,561	32,487	74
Total Juvenile Court	3,277,898	3,521,661	3,489,463	32,198
Probate Court				
Personal Services	478,280	528,280	526,147	2,133
Materials and Supplies	12,483	8,083	7,793	290
Contractual Services	80,450	97,435	96,192	1,243
Capital Outlay	15,000	2,000	2,000	-
Other	-	415	415	-
Total Probate Court	586,213	636,213	632,547	3,666
Clerk of Courts				
Personal Services	995,603	995,603	986,106	9,497
Materials and Supplies	8,282	9,612	9,606	6
Contractual Services	192,090	208,355	207,570	785
Capital Outlay	-	2,105	2,102	3
Other	1,100	1,400	1,383	17
Total Clerk of Courts	1,197,075	1,217,075	1,206,767	10,308
Public Defender				
Personal Services	1,117,091	1,199,301	1,199,294	7
Materials and Supplies	8,920	9,065	9,065	-
Contractual Services	1,053,200	1,011,998	1,007,369	4,629
Capital Outlay	3,000	2,335	2,335	-
Other	600	977	977	-
Total Public Defender	2,182,811	2,223,676	2,219,040	4,636
Municipal Court				
Personal Services	493,590	493,590	479,843	13,747
Contractual Services	39,897	39,897	37,447	2,450
Total Municipal Court	533,487	533,487	517,290	16,197
<b>Total General Government - Judicial</b>	<b>\$ 11,369,552</b>	<b>\$ 11,920,815</b>	<b>\$ 11,816,423</b>	<b>\$ 104,392</b>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Public Safety</b>				
Sheriff				
Personal Services	\$ 12,119,305	\$ 11,519,305	\$ 11,452,339	\$ 66,966
Materials and Supplies	664,601	754,601	750,359	4,242
Contractual Services	2,174,671	2,719,671	2,709,557	10,114
Capital Outlay	325,011	325,011	321,021	3,990
Other	<u>91,438</u>	<u>56,438</u>	<u>54,669</u>	<u>1,769</u>
Total Sheriff	<u>15,375,026</u>	<u>15,375,026</u>	<u>15,287,945</u>	<u>87,081</u>
Sheriff's Rotary				
Personal Services	1,525,470	1,760,370	1,717,976	42,394
Materials and Supplies	17,490	87,490	83,427	4,063
Contractual Service	14,403	34,403	17,775	16,628
Capital Outlay	-	5,100	5,068	32
Other	<u>335,100</u>	<u>5,100</u>	<u>1,677</u>	<u>3,423</u>
Total Sheriff's Rotary	<u>1,892,463</u>	<u>1,892,463</u>	<u>1,825,923</u>	<u>66,540</u>
Coroner				
Personal Services	446,402	453,902	451,777	2,125
Materials and Supplies	11,000	8,700	8,430	270
Contractual Services	53,100	56,798	55,297	1,501
Capital Outlay	3,000	-	-	-
Other	<u>1,000</u>	<u>102</u>	<u>61</u>	<u>41</u>
Total Coroner	<u>514,502</u>	<u>519,502</u>	<u>515,565</u>	<u>3,937</u>
Building Inspection				
Personal Services	529,800	654,800	637,763	17,037
Materials and Supplies	16,200	23,600	20,958	2,642
Contractual Services	18,520	40,819	38,840	1,979
Capital Outlay	5,000	38,500	37,307	1,193
Other	<u>5,000</u>	<u>1,800</u>	<u>1,198</u>	<u>602</u>
Total Building Inspection	<u>574,520</u>	<u>759,519</u>	<u>736,066</u>	<u>23,453</u>
Emergency Preparedness/HAZMAT				
Personal Services	68,040	65,040	52,751	12,289
Materials and Supplies	1,720	9,996	8,300	1,696
Contractual Services	20,409	15,309	13,199	2,110
Capital Outlay	1,000	100	27	73
Other	<u>1,350</u>	<u>2,074</u>	<u>1,927</u>	<u>147</u>
Total Emergency Preparedness/HAZMAT	<u>92,519</u>	<u>92,519</u>	<u>76,204</u>	<u>16,315</u>
<b>Total Public Safety</b>	<u>18,449,030</u>	<u>18,639,029</u>	<u>18,441,703</u>	<u>197,326</u>
<b>Public Works</b>				
Buildings and Grounds Capital				
Personal Services	-	18,951	18,951	-
Materials and Supplies	1,308	4,609	4,608	1
Contractual Service	516	9,948	8,574	1,374
Capital Outlay	<u>4,796,405</u>	<u>4,896,105</u>	<u>4,267,925</u>	<u>628,180</u>
<b>Total Public Works</b>	<u>\$ 4,798,229</u>	<u>\$ 4,929,613</u>	<u>\$ 4,300,058</u>	<u>\$ 629,555</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -  
 Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
 For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Human Services</b>				
Veteran's Service Commission				
Personal Services	\$ 629,995	\$ 666,995	\$ 660,296	\$ 6,699
Materials and Supplies	11,796	16,796	15,806	990
Contractual Services	13,700	22,700	18,847	3,853
Capital Outlay	5,000	9,800	9,297	503
Other	245,164	312,569	270,510	42,059
<b>Total Human Services</b>	<u>905,655</u>	<u>1,028,860</u>	<u>974,756</u>	<u>54,104</u>
<b>Other</b>				
Unclaimed Monies				
Other	340,000	840,000	666,562	173,438
Real and Personal Tax Overpayment				
Other	1,867,763	1,867,763	1,337,835	529,928
<b>Total Other</b>	<u>2,207,763</u>	<u>2,707,763</u>	<u>2,004,397</u>	<u>703,366</u>
<b>Total Intergovernmental</b>	<u>7,504,807</u>	<u>7,076,667</u>	<u>7,076,667</u>	<u>-</u>
<b>Total Expenditures</b>	<u>60,490,195</u>	<u>62,123,458</u>	<u>59,419,462</u>	<u>2,703,996</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(9,385,115)</u>	<u>(9,609,616)</u>	<u>(5,524,925)</u>	<u>4,084,691</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	14,536	14,536	14,536	-
Advances - In	210,668	210,668	210,668	-
Advances - Out	-	(210,668)	(210,668)	-
Operating Transfers - In	1,100,000	630,000	607,343	(22,657)
<b>Total Other Financing Sources (Uses)</b>	<u>1,325,204</u>	<u>644,536</u>	<u>621,879</u>	<u>(22,657)</u>
<b>Net Change in Fund Balance</b>	<u>(8,059,911)</u>	<u>(8,965,080)</u>	<u>(4,903,046)</u>	<u>4,062,034</u>
<b>Fund Balance at Beginning of Year</b>	<u>5,582,137</u>	<u>5,582,137</u>	<u>5,582,137</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>4,289,472</u>	<u>4,289,472</u>	<u>4,289,472</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 1,811,698</u>	<u>\$ 906,529</u>	<u>\$ 4,968,563</u>	<u>\$ 4,062,034</u>



# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 29,156,181	\$ 29,156,181	\$ 29,338,556	\$ 182,375
Charges for Services	92,038	92,038	328,380	236,342
Intergovernmental	14,120,113	14,373,255	13,641,611	(731,644)
Rent	-	6,000	987	(5,013)
Rentals	-	-	1,356	1,356
Other	535,388	551,588	623,837	72,249
<b>Total Revenues</b>	<u>43,903,720</u>	<u>44,179,062</u>	<u>43,934,727</u>	<u>(244,335)</u>
<b>Expenditures</b>				
Current				
Health				
Personal Services	30,121,400	30,249,542	29,517,328	732,214
Materials and Supplies	1,426,231	1,596,080	1,533,189	62,891
Contractual Services	4,506,697	4,799,240	4,491,138	308,102
Capital Outlay	533,977	587,765	442,237	145,528
Other	3,738,379	3,485,569	1,878,994	1,606,575
<b>Total Expenditures</b>	<u>40,326,684</u>	<u>40,718,196</u>	<u>37,862,886</u>	<u>2,855,310</u>
<b>Excess of Revenues Over Expenditures</b>	3,577,036	3,460,866	6,071,841	2,610,975
<b>Other Financing Uses</b>				
Transfers Out	(377,566)	(555,329)	(455,000)	100,329
<b>Net Change in Fund Balance</b>	3,199,470	2,905,537	5,616,841	2,711,304
<b>Fund Balance Beginning of Year</b>	9,262,637	9,262,637	9,262,637	-
<b>Prior Year Encumbrances Appropriated</b>	909,579	909,579	909,579	-
<b>Fund Balance End of Year</b>	<u>\$ 13,371,686</u>	<u>\$ 13,077,753</u>	<u>\$ 15,789,057</u>	<u>\$ 2,711,304</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Mental Health  
 For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,089,194	\$ 5,089,194	\$ 5,121,501	\$ 32,307
Charges for Services	385,000	385,000	223,183	(161,817)
Intergovernmental	20,397,587	20,430,978	21,224,118	793,140
Interest		-	192	192
Other	<u>289,976</u>	<u>1,749,976</u>	<u>189,565</u>	<u>(1,560,411)</u>
<b>Total Revenues</b>	<u>26,161,757</u>	<u>27,655,148</u>	<u>26,758,559</u>	<u>(896,589)</u>
<b>Expenditures</b>				
Current				
Health				
Personal Services	1,828,891	1,828,891	1,712,677	116,214
Materials and Supplies	61,930	61,930	39,260	22,670
Contractual Services	22,840,689	26,635,480	25,193,781	1,441,699
Capital Outlay	30,000	30,000	19,347	10,653
Other	<u>312,125</u>	<u>357,125</u>	<u>338,366</u>	<u>18,759</u>
<b>Total Expenditures</b>	<u>25,073,635</u>	<u>28,913,426</u>	<u>27,303,431</u>	<u>1,609,995</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	1,088,122	(1,258,278)	(544,872)	713,406
<b>Fund Balance Beginning of Year</b>	2,846,503	2,846,503	2,846,503	-
<b>Prior Year Encumbrances Appropriated</b>	<u>470,807</u>	<u>470,807</u>	<u>470,807</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 4,405,432</u>	<u>\$ 2,059,032</u>	<u>\$ 2,772,438</u>	<u>\$ 713,406</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Children's Services  
For the Year Ended December 31, 2004*

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,327,030	\$ 5,327,030	\$ 5,368,995	\$ 41,965
Charges for Services	1,100,000	1,100,000	1,298,278	198,278
Intergovernmental	16,976,480	16,976,480	15,151,760	(1,824,720)
Other	<u>200,000</u>	<u>200,000</u>	<u>270,478</u>	<u>70,478</u>
<b>Total Revenues</b>	<u>23,603,510</u>	<u>23,603,510</u>	<u>22,089,511</u>	<u>(1,513,999)</u>
<b>Expenditures</b>				
Current				
Human Services				
Personal Services	4,800,000	4,800,000	4,592,154	207,846
Materials and Supplies	25,352	25,352	6,175	19,177
Contractual Services	2,230,316	16,930,316	16,806,877	123,439
Capital Outlay	12,550,000	-	-	-
Other	<u>3,298,961</u>	<u>4,685,961</u>	<u>3,919,011</u>	<u>766,950</u>
<b>Total Expenditures</b>	<u>22,904,629</u>	<u>26,441,629</u>	<u>25,324,217</u>	<u>1,117,412</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	698,881	(2,838,119)	(3,234,706)	(396,587)
<b>Fund Balance Beginning of Year</b>	1,486,376	1,486,376	1,486,376	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,279,629</u>	<u>2,279,629</u>	<u>2,279,629</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 4,464,886</u>	<u>\$ 927,886</u>	<u>\$ 531,299</u>	<u>\$ (396,587)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)- Public Assistance  
 For the Year Ended December 31, 2004

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>				
Intergovernmental	\$ 45,000,000	\$ 45,000,000	\$ 30,340,330	\$ (14,659,670)
Other	<u>600,000</u>	<u>600,000</u>	<u>2,815,057</u>	<u>2,215,057</u>
<b>Total Revenues</b>	<u>45,600,000</u>	<u>45,600,000</u>	<u>33,155,387</u>	<u>(12,444,613)</u>
<b>Expenditures</b>				
Current				
Human Services				
Personal Services	22,800,100	22,800,100	20,607,669	2,192,431
Materials and Supplies	706,357	1,206,357	461,756	744,601
Contractual Services	19,553,649	23,053,649	15,344,463	7,709,186
Capital Outlay	290,387	440,387	333,122	107,265
Other	<u>2,032,620</u>	<u>3,382,620</u>	<u>1,780,420</u>	<u>1,602,200</u>
<b>Total Expenditures</b>	<u>45,383,113</u>	<u>50,883,113</u>	<u>38,527,430</u>	<u>12,355,683</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	216,887	(5,283,113)	(5,372,043)	(88,930)
<b>Fund Balance Beginning of Year</b>	6,364,815	6,364,815	6,364,815	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,023,113</u>	<u>2,023,113</u>	<u>2,023,113</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 8,604,815</u>	<u>\$ 3,104,815</u>	<u>\$ 3,015,885</u>	<u>\$ (88,930)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

	<u>Victim Assistance</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 184,379	\$ 207,421	\$ 23,042
<b>Expenditures</b>			
Current			
Human Services			
Personal Services	203,630	179,708	23,922
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(19,251)	27,713	46,964
<b>Other Financing Uses</b>			
Transfers Out	(248)	(248)	-
<b>Net Change in Fund Balance</b>	(19,499)	27,465	46,964
<b>Fund Balance Beginning of Year</b>	18,540	18,540	-
<b>Prior Year Encumbrances Appropriated</b>	960	960	-
<b>Fund Balance End of Year</b>	<u>\$ 1</u>	<u>\$ 46,965</u>	<u>\$ 46,964</u>

	<u>Youth Services</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 950,000	\$ 645,265	\$ (304,735)
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	937,800	596,023	341,777
Materials and Supplies	11,115	5,114	6,001
Contractual Services	650,758	438,847	211,911
Other	603,818	22,802	581,016
<b>Total Expenditures</b>	<u>2,203,491</u>	<u>1,062,786</u>	<u>1,140,705</u>
<b>Deficiency of Revenues Under Expenditures</b>	(1,253,491)	(417,521)	835,970
<b>Fund Balance Beginning of Year</b>	1,110,717	1,110,717	-
<b>Prior Year Encumbrances Appropriated</b>	142,774	142,774	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 835,970</u>	<u>\$ 835,970</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

	<u>Alcohol and Drug Board</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 11,740,035	\$ 5,924,538	\$ (5,815,497)
Other	<u>16,100</u>	<u>22,612</u>	<u>6,512</u>
<b>Total Revenues</b>	<u>11,756,135</u>	<u>5,947,150</u>	<u>(5,808,985)</u>
<b>Expenditures</b>			
Current			
Health			
Personal Services	557,954	357,998	199,956
Materials and Supplies	139,722	7,641	132,081
Contractual Services	10,903,591	9,372,735	1,530,856
Capital Outlay	21,967	18,045	3,922
Other	<u>270,431</u>	<u>255,847</u>	<u>14,584</u>
<b>Total Expenditures</b>	<u>11,893,665</u>	<u>10,012,266</u>	<u>1,881,399</u>
<b>Deficiency of Revenues Under Expenditures</b>	(137,530)	(4,065,116)	(3,927,586)
<b>Other Financing Sources</b>			
Sale of Fixed Assets	<u>1,017</u>	-	<u>(1,017)</u>
<b>Net Change in Fund Balance</b>	(136,513)	(4,065,116)	(3,928,603)
<b>Fund Deficit Beginning of Year</b>	(914,726)	(914,726)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,467,964</u>	<u>2,467,964</u>	-
<b>Fund Deficit End of Year</b>	<u>\$ 1,416,725</u>	<u>\$ (2,511,878)</u>	<u>\$ (3,928,603)</u>

	<u>Pass Through Grants</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 88,888	\$ 89,261	\$ 373
Intergovernmental	<u>3,434,228</u>	<u>3,434,228</u>	-
<b>Total Revenues</b>	<u>3,523,116</u>	<u>3,523,489</u>	<u>373</u>
<b>Expenditures</b>			
Intergovernmental	<u>3,522,916</u>	<u>3,522,620</u>	<u>296</u>
<b>Excess of Revenues Over Expenditures</b>	200	869	669
<b>Fund Balance Beginning of Year</b>	<u>48,088</u>	<u>48,088</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 48,288</u>	<u>\$ 48,957</u>	<u>\$ 669</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax  
For the Year Ended December 31, 2004*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Permissive Sales Tax	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current			
General Government - Judicial			
Contractual Services	223,588	223,588	-
Capital Outlay	<u>2,150,000</u>	<u>2,126,771</u>	<u>23,229</u>
<b>Total Expenditures</b>	<u>2,373,588</u>	<u>2,350,359</u>	<u>23,229</u>
<b>Deficiency of Revenues Under Expenditures</b>	(2,373,588)	(2,350,359)	23,229
<b>Fund Balance Beginning of Year</b>	2,150,341	2,150,341	-
<b>Prior Year Encumbrances Appropriated</b>	<u>223,587</u>	<u>223,587</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 340</u>	<u>\$ 23,569</u>	<u>\$ 23,229</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Real Estate Tax Prepayment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Interest	\$ 30,000	\$ 17,668	\$ (12,332)
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Personal Services	41,480	18,939	22,541
Materials and Supplies	2,620	-	2,620
Contractual Services	8,000	7,015	985
Capital Outlay	2,000	-	2,000
<b>Total Expenditures</b>	<u>54,100</u>	<u>25,954</u>	<u>28,146</u>
<b>Deficiency of Revenues Under Expenditures</b>	(24,100)	(8,286)	15,814
<b>Fund Balance Beginning of Year</b>	23,620	23,620	-
<b>Prior Year Encumbrances Appropriated</b>	480	480	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 15,814</u>	<u>\$ 15,814</u>

## HOME Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 2,900,522	\$ 1,325,423	\$ (1,575,099)
Interest	-	413	413
Other	-	92,930	92,930
<b>Total Revenues</b>	<u>2,900,522</u>	<u>1,418,766</u>	<u>(1,481,756)</u>
<b>Expenditures</b>			
Current			
Public Works			
Contractual Services	2,928,835	2,821,629	107,206
Other	20,000	-	20,000
<b>Total Expenditures</b>	<u>2,948,835</u>	<u>2,821,629</u>	<u>127,206</u>
<b>Deficiency of Revenues Under Expenditures</b>	(48,313)	(1,402,863)	(1,354,550)
<b>Fund Deficit Beginning of Year</b>	(905,965)	(905,965)	-
<b>Prior Year Encumbrances Appropriated</b>	1,154,424	1,154,424	-
<b>Fund Deficit End of Year</b>	<u>\$ 200,146</u>	<u>\$ (1,154,404)</u>	<u>\$ (1,354,550)</u>



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - 911 System  
For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 575,110	\$ 577,779	\$ 2,669
Intergovernmental	62,020	79,289	17,269
Other	-	2,483	2,483
<b>Total Revenues</b>	<u>637,130</u>	<u>659,551</u>	<u>22,421</u>
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	581,400	572,648	8,752
Materials and Supplies	48,395	26,914	21,481
Contractual Services	78,781	74,544	4,237
Capital Outlay	8,700	8,328	372
<b>Total Expenditures</b>	<u>717,276</u>	<u>682,434</u>	<u>34,842</u>
<b>Deficiency of Revenues Under Expenditures</b>	(80,146)	(22,883)	57,263
<b>Fund Balance Beginning of Year</b>	599,926	599,926	-
<b>Prior Year Encumbrances Appropriated</b>	21,276	21,276	-
<b>Fund Balance End of Year</b>	<u>\$ 541,056</u>	<u>\$ 598,319</u>	<u>\$ 57,263</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration  
For the Year Ended December 31, 2004*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 1,375,000	\$ 1,452,479	\$ 77,479
Other	<u>-</u>	<u>36</u>	<u>36</u>
<b>Total Revenues</b>	<u>1,375,000</u>	<u>1,452,515</u>	<u>77,515</u>
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	1,201,630	1,135,340	66,290
Materials and Supplies	27,659	17,637	10,022
Contractual Services	118,831	100,692	18,139
Capital Outlay	4,000	23	3,977
Other	<u>2,500</u>	<u>225</u>	<u>2,275</u>
<b>Total Expenditures</b>	<u>1,354,620</u>	<u>1,253,917</u>	<u>100,703</u>
<b>Excess of Revenues Over Expenditures</b>	20,380	198,598	178,218
<b>Other Financing Uses</b>			
Transfers Out	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(579,620)	(401,402)	178,218
<b>Fund Balance Beginning of Year</b>	957,305	957,305	-
<b>Prior Year Encumbrances Appropriated</b>	<u>13,748</u>	<u>13,748</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 391,433</u>	<u>\$ 569,651</u>	<u>\$ 178,218</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Child Assault Prosecution

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 250,592	\$ 250,592	\$ -
<b>Expenditures</b>			
Current			
Human Services			
Personal Services	288,092	246,091	42,001
Materials and Supplies	4,533	4,533	-
Contractual Services	255	255	-
Capital Outlay	39,245	-	39,245
Other	1,270	95	1,175
<b>Total Expenditures</b>	<u>333,395</u>	<u>250,974</u>	<u>82,421</u>
<b>Deficiency of Revenues Under Expenditures</b>	(82,803)	(382)	82,421
<b>Fund Balance Beginning of Year</b>	74,830	74,830	-
<b>Prior Year Encumbrances Appropriated</b>	7,973	7,973	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 82,421</u>	<u>\$ 82,421</u>

## Community Development

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 100	\$ 100
Intergovernmental	\$ 4,434,409	\$ 1,263,502	\$ (3,170,907)
Interest	180	1,632	1,452
Other	-	149,695	149,695
<b>Total Revenues</b>	<u>4,434,589</u>	<u>1,414,929</u>	<u>(3,019,660)</u>
<b>Expenditures</b>			
Current			
Public Works			
Materials and Supplies	20,000	2,230	17,770
Contractual Services	4,397,921	2,772,776	1,625,145
Capital Outlay	30,000	1,183	28,817
Other	90,521	5,999	84,522
<b>Total Expenditures</b>	<u>4,538,442</u>	<u>2,782,188</u>	<u>1,756,254</u>
<b>Deficiency of Revenues Under Expenditures</b>	(103,853)	(1,367,259)	(1,263,406)
<b>Fund Deficit Beginning of Year</b>	(353,703)	(353,703)	-
<b>Prior Year Encumbrances Appropriated</b>	575,336	575,336	-
<b>Fund Deficit End of Year</b>	<u>\$ 117,780</u>	<u>\$ (1,145,626)</u>	<u>\$ (1,263,406)</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Coroner Laboratory

For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 56,000	\$ 42,881	\$ (13,119)
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	3,000	2,698	302
Materials and Supplies	7,139	7,019	120
Contractual Services	77,978	76,160	1,818
Other	<u>1,300</u>	<u>1,290</u>	<u>10</u>
<b>Total Expenditures</b>	<u>89,417</u>	<u>87,167</u>	<u>2,250</u>
<b>Deficiency of Revenues Under Expenditures</b>	(33,417)	(44,286)	(10,869)
<b>Fund Balance Beginning of Year</b>	20,499	20,499	-
<b>Prior Year Encumbrances Appropriated</b>	<u>14,417</u>	<u>14,417</u>	-
<b>Fund Deficit End of Year</b>	<u>\$ 1,499</u>	<u>\$ (9,370)</u>	<u>\$ (10,869)</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual - Computer Technology  
For the Year Ended December 31, 2004*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 1,377,097	\$ 1,831,047	\$ 453,950
Fines and Forfeitures	22,860	32,464	9,604
Other	<u>23,154</u>	<u>53,791</u>	<u>30,637</u>
<b>Total Revenues</b>	<u>1,423,111</u>	<u>1,917,302</u>	<u>494,191</u>
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Personal Services	45,745	40,723	5,022
Materials and Supplies	20,599	5,658	14,941
Contractual Services	403,269	299,960	103,309
Capital Outlay	<u>70,812</u>	<u>43,707</u>	<u>27,105</u>
<i>Total General Government - Legislative and Executive</i>	<u>540,425</u>	<u>390,048</u>	<u>150,377</u>
General Government - Judicial			
Personal Services	493,513	387,879	105,634
Materials and Supplies	201,402	62,738	138,664
Contractual Services	420,498	250,354	170,144
Capital Outlay	136,169	108,342	27,827
Other	<u>97,055</u>	<u>91,883</u>	<u>5,172</u>
<i>Total General Government - Judicial</i>	<u>1,348,637</u>	<u>901,196</u>	<u>447,441</u>
<b>Total Expenditures</b>	<u>1,889,062</u>	<u>1,291,244</u>	<u>597,818</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(465,951)	626,058	1,092,009
<b>Other Financing Sources</b>			
Transfers In	<u>-</u>	<u>1,215</u>	<u>1,215</u>
<b>Net Change in Fund Balance</b>	(465,951)	627,273	1,093,224
<b>Fund Balance Beginning of Year</b>	515,284	515,284	-
<b>Prior Year Encumbrances Appropriated</b>	<u>120,995</u>	<u>120,995</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 170,328</u>	<u>\$ 1,263,552</u>	<u>\$ 1,093,224</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Delinquent Tax Assessment and Collection

For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 700,000	\$ 834,611	\$ 134,611
Interest	-	1,331	1,331
Other	<u>350,000</u>	<u>180,612</u>	<u>(169,388)</u>
<b>Total Revenues</b>	<u>1,050,000</u>	<u>1,016,554</u>	<u>(33,446)</u>
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Personal Services	818,270	694,284	123,986
Materials and Supplies	205,103	46,935	158,168
Contractual Services	425,959	314,560	111,399
Capital Outlay	300,000	30,455	269,545
Other	<u>56,037</u>	<u>(17,210)</u>	<u>73,247</u>
<b>Total Expenditures</b>	<u>1,805,369</u>	<u>1,069,024</u>	<u>736,345</u>
<b>Deficiency of Revenues Under Expenditures</b>	(755,369)	(52,470)	702,899
<b>Fund Balance Beginning of Year</b>	1,014,613	1,014,613	-
<b>Prior Year Encumbrances Appropriated</b>	<u>37,332</u>	<u>37,332</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 296,576</u>	<u>\$ 999,475</u>	<u>\$ 702,899</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Dog and Kennel

For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 591,000	\$ 624,277	\$ 33,277
Fines and Forfeitures	-	2,273	2,273
Other	-	22,612	22,612
<b>Total Revenues</b>	<u>591,000</u>	<u>649,162</u>	<u>58,162</u>
<b>Expenditures</b>			
Current			
Health			
Personal Services	518,165	488,510	29,655
Materials and Supplies	54,093	49,450	4,643
Contractual Services	70,144	65,332	4,812
Capital Outlay	11,002	5,769	5,233
Other	18,710	14,867	3,843
<b>Total Expenditures</b>	<u>672,114</u>	<u>623,928</u>	<u>48,186</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(81,114)	25,234	106,348
<b>Fund Balance Beginning of Year</b>	99,034	99,034	-
<b>Prior Year Encumbrances Appropriated</b>	<u>32,988</u>	<u>32,988</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 50,908</u>	<u>\$ 157,256</u>	<u>\$ 106,348</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

<b>Immobilization and Impoundment</b>			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 7,200	\$ 7,200
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	3,500	1,401	2,099
Capital Outlay	6,000	5,118	882
Other	44,045	-	44,045
<b>Total Expenditures</b>	<u>53,545</u>	<u>6,519</u>	<u>47,026</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(53,545)	681	54,226
<b>Fund Balance Beginning of Year</b>	53,545	53,545	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 54,226</u>	<u>\$ 54,226</u>

<b>In - Home Detention</b>			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Deficiency of Revenues Under Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	428	428	-
<b>Fund Balance End of Year</b>	<u>\$ 428</u>	<u>\$ 428</u>	<u>\$ -</u>



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Permissive Sales Tax	\$ 1,200,000	\$ 1,236,504	\$ 36,504
Charges for Services	3,500	5,575	2,075
Licenses and Permits	5,000	5,010	10
Fines and Forfeitures	150,000	99,525	(50,475)
Intergovernmental	15,282,932	13,410,684	(1,872,248)
Special Assessments	2,850	5,150	2,300
Interest	15,000	2,730	(12,270)
Other	<u>387,800</u>	<u>578,918</u>	<u>191,118</u>
<b>Total Revenues</b>	<u>17,047,082</u>	<u>15,344,096</u>	<u>(1,702,986)</u>
<b>Expenditures</b>			
Current			
Public Works			
Personal Services	7,405,142	7,331,791	73,351
Materials and Supplies	1,929,894	1,882,221	47,673
Contractual Services	1,028,186	987,565	40,621
Capital Outlay	8,021,329	6,123,740	1,897,589
Other	<u>21,200</u>	<u>10,663</u>	<u>10,537</u>
<b>Total Expenditures</b>	<u>18,405,751</u>	<u>16,335,980</u>	<u>2,069,771</u>
<b>Deficiency of Revenues Under Expenditures</b>	(1,358,669)	(991,884)	366,785
<b>Fund Deficit Beginning of Year</b>	(63,569)	(63,569)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,422,238</u>	<u>1,422,238</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 366,785</u>	<u>\$ 366,785</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 200,000	\$ 213,821	\$ 13,821
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	228,502	214,722	13,780
Contractual Services	19,720	19,714	6
Other	5,564	5,148	416
<b>Total Expenditures</b>	<b>253,786</b>	<b>239,584</b>	<b>14,202</b>
<b>Deficiency of Revenues Under Expenditures</b>	<b>(53,786)</b>	<b>(25,763)</b>	<b>28,023</b>
<b>Fund Balance Beginning of Year</b>	<b>49,768</b>	<b>49,768</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>4,018</b>	<b>4,018</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 28,023</b>	<b>\$ 28,023</b>

## Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 8,000	\$ 6,879	\$ (1,121)
Other	-	105	105
<b>Total Revenues</b>	<b>8,000</b>	<b>6,984</b>	<b>(1,016)</b>
<b>Expenditures</b>			
Current			
General Government - Judicial			
Materials and Supplies	3,797	3,421	376
Contractual Services	2,200	1,791	409
Capital Outlay	700	-	700
Other	1,400	1,190	210
<b>Total Expenditures</b>	<b>8,097</b>	<b>6,402</b>	<b>1,695</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(97)</b>	<b>582</b>	<b>679</b>
<b>Fund Balance Beginning of Year</b>	<b>11,285</b>	<b>11,285</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>97</b>	<b>97</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 11,285</b>	<b>\$ 11,964</b>	<b>\$ 679</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 2,750,000	\$ 2,903,608	\$ 153,608
Other	-	44,260	44,260
<b>Total Revenues</b>	<u>2,750,000</u>	<u>2,947,868</u>	<u>197,868</u>
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Personal Services	2,960,044	2,284,089	675,955
Materials and Supplies	48,129	47,660	469
Contractual Services	469,590	459,481	10,109
Capital Outlay	74,921	70,852	4,069
Other	<u>118,918</u>	<u>82,061</u>	<u>36,857</u>
<b>Total Expenditures</b>	<u>3,671,602</u>	<u>2,944,143</u>	<u>727,459</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(921,602)	3,725	925,327
<b>Fund Balance Beginning of Year</b>	784,709	784,709	-
<b>Prior Year Encumbrances Appropriated</b>	<u>136,893</u>	<u>136,893</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 925,327</u>	<u>\$ 925,327</u>

## Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 348,713	\$ 345,713	\$ (3,000)
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	322,160	308,849	13,311
Materials and Supplies	35,000	30,313	4,687
Contractual Services	15,341	5,814	9,527
Other	<u>25,255</u>	<u>13,631</u>	<u>11,624</u>
<b>Total Expenditures</b>	<u>397,756</u>	<u>358,607</u>	<u>39,149</u>
<b>Deficiency of Revenues Under Expenditures</b>	(49,043)	(12,894)	36,149
<b>Fund Balance Beginning of Year</b>	46,542	46,542	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,501</u>	<u>2,501</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 36,149</u>	<u>\$ 36,149</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Adult Probation

For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 12,200	\$ 12,646	\$ 446
Intergovernmental	<u>433,268</u>	<u>420,310</u>	<u>(12,958)</u>
<b>Total Revenues</b>	<u>445,468</u>	<u>432,956</u>	<u>(12,512)</u>
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	394,523	389,926	4,597
Materials and Supplies	15,207	14,750	457
Contractual Services	26,377	23,515	2,862
Capital Outlay	36	7	29
Other	<u>2,608</u>	<u>1,828</u>	<u>780</u>
<b>Total Expenditures</b>	<u>438,751</u>	<u>430,026</u>	<u>8,725</u>
<b>Excess of Revenues Over Expenditures</b>	6,717	2,930	(3,787)
<b>Other Financing Sources (Uses)</b>			
Advances In	9,798	7,568	(2,230)
Advances Out	<u>(35,245)</u>	<u>(7,568)</u>	<u>27,677</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(25,447)</u>	<u>-</u>	<u>25,447</u>
<b>Net Change in Fund Balance</b>	(18,730)	2,930	21,660
<b>Fund Balance Beginning of Year</b>	28,236	28,236	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,453</u>	<u>3,453</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 12,959</u>	<u>\$ 34,619</u>	<u>\$ 21,660</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Day Reporting

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 130,503	\$ 123,149	\$ (7,354)
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	122,226	120,010	2,216
Materials and Supplies	2,575	633	1,942
Contractual Services	11,464	405	11,059
<b>Total Expenditures</b>	<u>136,265</u>	<u>121,048</u>	<u>15,217</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(5,762)	2,101	7,863
<b>Fund Balance Beginning of Year</b>	11,941	11,941	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,531</u>	<u>1,531</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 7,710</u>	<u>\$ 15,573</u>	<u>\$ 7,863</u>

## Bureau of Justice Assistance Block Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 4,998,139	\$ 4,502,703	\$ (495,436)
Interest	328	365	37
<b>Total Revenues</b>	<u>4,998,467</u>	<u>4,503,068</u>	<u>(495,399)</u>
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	31,844	1,205	30,639
Capital Outlay	5,211,130	5,162,149	48,981
<b>Total Expenditures</b>	<u>5,242,974</u>	<u>5,163,354</u>	<u>79,620</u>
<b>Deficiency of Revenues Under Expenditures</b>	(244,507)	(660,286)	(415,779)
<b>Fund Balance Beginning of Year</b>	124,053	124,053	-
<b>Prior Year Encumbrances Appropriated</b>	<u>120,455</u>	<u>120,455</u>	-
<b>Fund Deficit End of Year</b>	<u>\$ 1</u>	<u>\$ (415,778)</u>	<u>\$ (415,779)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 1,500	\$ 6,145	\$ 4,645
Intergovernmental	<u>583,500</u>	<u>311,873</u>	<u>(271,627)</u>
<b>Total Revenues</b>	<u>585,000</u>	<u>318,018</u>	<u>(266,982)</u>
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	86,266	86,266	-
Contractual Services	21,392	21,380	12
Capital Outlay	544,961	544,956	5
Other	<u>24,111</u>	<u>23,970</u>	<u>141</u>
<b>Total Expenditures</b>	<u>676,730</u>	<u>676,572</u>	<u>158</u>
<b>Deficiency of Revenues Under Expenditures</b>	(91,730)	(358,554)	(266,824)
<b>Fund Balance Beginning of Year</b>	88,303	88,303	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,230</u>	<u>4,230</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ 803</u>	<u>\$ (266,021)</u>	<u>\$ (266,824)</u>

## House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Fines and Forfeitures	\$ 56,269	\$ 71,523	\$ 15,254
Interest	3,835	-	(3,835)
Other	<u>4,530</u>	<u>-</u>	<u>(4,530)</u>
<b>Total Revenues</b>	<u>64,634</u>	<u>71,523</u>	<u>6,889</u>
<b>Expenditures</b>			
Current			
Public Safety			
Contractual Services	<u>90,247</u>	<u>45,456</u>	<u>44,791</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(25,613)	26,067	51,680
<b>Fund Balance Beginning of Year</b>	177,346	177,346	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,268</u>	<u>2,268</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 154,001</u>	<u>\$ 205,681</u>	<u>\$ 51,680</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Prosecutor's Career Drug Unit

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 8,862	\$ 8,862	\$ -
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	8,863	8,863	-
Contractual Services	-	-	-
<b>Total Expenditures</b>	<u>8,863</u>	<u>8,863</u>	<u>-</u>
<b>Deficiency of Revenues Under Expenditures</b>	(1)	(1)	-
<b>Fund Balance Beginning of Year</b>	<u>1</u>	<u>1</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 706	\$ 706
<b>Expenditures</b>			
Current			
Public Safety			
Contractual Services	6,450	6,450	-
<b>Excess of Revenues Under Expenditures</b>	(6,450)	(5,744)	706
<b>Fund Balance Beginning of Year</b>	<u>6,450</u>	<u>6,450</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 706</u>	<u>\$ 706</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 4,405	\$ 4,405
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	7,478	5,856	1,622
Other	10,790	-	10,790
<b>Total Expenditures</b>	<u>18,268</u>	<u>5,856</u>	<u>12,412</u>
<b>Deficiency of Revenues Under Expenditures</b>	(18,268)	(1,451)	16,817
<b>Fund Balance Beginning of Year</b>	15,790	15,790	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,478</u>	<u>2,478</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 16,817</u>	<u>\$ 16,817</u>

## Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 171,196	\$ 159,003	\$ (12,193)
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	168,642	154,053	14,589
Contractual Services	967	967	-
Capital Outlay	1,028	1,028	-
Other	559	517	42
<b>Total Expenditures</b>	<u>171,196</u>	<u>156,565</u>	<u>14,631</u>
<b>Excess of Revenues Over Expenditures</b>	-	2,438	2,438
<b>Other Financing Uses</b>			
Transfers Out	(7,095)	(7,095)	-
<b>Net Change in Fund Balance</b>	(7,095)	(4,657)	2,438
<b>Fund Balance Beginning of Year</b>	<u>7,095</u>	<u>7,095</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 2,438</u>	<u>\$ 2,438</u>



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Community Prosecution Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 80,000	\$ 85,000	\$ 5,000
<b>Expenditures</b>			
Public Safety			
Personal Services	80,995	80,006	989
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(995)	4,994	5,989
<b>Fund Balance Beginning of Year</b>	995	995	-
<b>Fund Balance End of Year</b>	\$ -	\$ 5,989	\$ 5,989

## Program for Addiction Rehabilitation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 129,600	\$ 129,600
Intergovernmental	150,000	-	(150,000)
<b>Total Revenues</b>	150,000	129,600	(20,400)
<b>Expenditures</b>			
Current			
Public Safety			
Contractual Services	207,777	157,777	50,000
<b>Deficiency of Revenues Under Expenditures</b>	(57,777)	(28,177)	29,600
<b>Fund Balance Beginning of Year</b>	23,123	23,123	-
<b>Prior Year Encumbrances Appropriated</b>	57,777	57,777	-
<b>Fund Balance End of Year</b>	\$ 23,123	\$ 52,723	\$ 29,600

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

	<u>Emergency Preparedness Grant</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<b>Revenues</b>			
Charges for Services	\$ 6,000	\$ -	(6,000)
Intergovernmental	<u>1,211,366</u>	<u>1,231,044</u>	<u>19,678</u>
<b>Total Revenues</b>	<u>1,217,366</u>	<u>1,231,044</u>	<u>13,678</u>
<b>Expenditures</b>			
Public Safety			
Other	<u>1,272,893</u>	<u>1,260,197</u>	<u>12,696</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(55,527)</u>	<u>(29,153)</u>	<u>26,374</u>
<b>Fund Balance Beginning of Year</b>	<u>68,837</u>	<u>68,837</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 13,310</u>	<u>\$ 39,684</u>	<u>\$ 26,374</u>

	<u>Juvenile Justice</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ 241,347	\$ 243,325	\$ 1,978
Other	<u>800</u>	<u>-</u>	<u>(800)</u>
<b>Total Revenues</b>	<u>242,147</u>	<u>243,325</u>	<u>1,178</u>
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	31,343	29,793	1,550
Materials and Supplies	1,751	1,716	35
Contractual Services	6,207	6,207	-
Other	<u>1,977</u>	<u>1,726</u>	<u>251</u>
<b>Total Expenditures</b>	<u>41,278</u>	<u>39,442</u>	<u>1,836</u>
<b>Excess of Revenues Over Expenditures</b>	<u>200,869</u>	<u>203,883</u>	<u>3,014</u>
<b>Fund Balance Beginning of Year</b>	<u>29,822</u>	<u>29,822</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>9,685</u>	<u>9,685</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 240,376</u>	<u>\$ 243,390</u>	<u>\$ 3,014</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

<b>Recycle Ohio Litter Grant</b>			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 92,215	\$ 72,450	\$ (19,765)
<b>Expenditures</b>			
Current			
Public Works			
Other	135,868	130,309	5,559
<b>Deficiency of Revenues Under Expenditures</b>	(43,653)	(57,859)	(14,206)
<b>Fund Deficit Beginning of Year</b>	(21,182)	(21,182)	-
<b>Prior Year Encumbrances Appropriated</b>	64,835	64,835	-
<b>Fund Deficit End of Year</b>	<u>\$ -</u>	<u>\$ (14,206)</u>	<u>\$ (14,206)</u>

<b>Children's Trust State Grant</b>			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	3,838	3,838	-
<b>Fund Balance End of Year</b>	<u>\$ 3,838</u>	<u>\$ 3,838</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Computer Justice Information System

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,215)	(1,215)	-
<b>Net Change in Fund Balance</b>	(1,215)	(1,215)	-
<b>Fund Balance Beginning of Year</b>	1,215	1,215	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 15,000	\$ 9,508	\$ (5,492)
Intergovernmental	46,647	43,079	(3,568)
<b>Total Revenues</b>	<u>61,647</u>	<u>52,587</u>	<u>(9,060)</u>
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	51,470	43,670	7,800
Materials and Supplies	16,236	11,982	4,254
Contractual Services	3,449	3,138	311
Other	6,050	1,420	4,630
<b>Total Expenditures</b>	<u>77,205</u>	<u>60,210</u>	<u>16,995</u>
<b>Deficiency of Revenues Under Expenditures</b>	(15,558)	(7,623)	7,935
<b>Fund Balance Beginning of Year</b>	37,864	37,864	-
<b>Prior Year Encumbrances Appropriated</b>	1,180	1,180	-
<b>Fund Balance End of Year</b>	<u>\$ 23,486</u>	<u>\$ 31,421</u>	<u>\$ 7,935</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

	<u>Indigent Guardianship</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 65,000	\$ 63,653	\$ (1,347)
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	45,000	15,196	29,804
Materials and Supplies	1,000	980	20
Contractual Services	17,206	2,896	14,310
Capital Outlay	1,000	-	1,000
Other	1,000	427	573
<b>Total Expenditures</b>	<u>65,206</u>	<u>19,499</u>	<u>45,707</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(206)	44,154	44,360
<b>Fund Balance Beginning of Year</b>	7,347	7,347	-
<b>Prior Year Encumbrances Appropriated</b>	<u>206</u>	<u>206</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 7,347</u>	<u>\$ 51,707</u>	<u>\$ 44,360</u>

	<u>Common Pleas Mediation</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Other	\$ 220,000	\$ -	(220,000)
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	117,868	117,868	-
Contractual Services	4,800	400	4,400
<b>Total Expenditures</b>	<u>122,668</u>	<u>118,268</u>	<u>4,400</u>
<b>Deficiency of Revenues Under Expenditures</b>	97,332	(118,268)	(215,600)
<b>Fund Balance Beginning of Year</b>	113,468	113,468	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,800</u>	<u>4,800</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 215,600</u>	<u>\$ -</u>	<u>\$ (215,600)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

	<u>Probate Court Security Grant</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 8,190	8,190
<b>Expenditures</b>			
Current			
General Government - Judicial			
Contractual Services	2,000	1,925	75
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,000)	6,265	8,265
<b>Fund Balance Beginning of Year</b>	18,000	18,000	-
<b>Fund Balance End of Year</b>	<u>16,000</u>	<u>24,265</u>	<u>8,265</u>

	<u>Belden School Grant</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	64,613	64,613	-
<b>Excess of Revenues Under Expenditures</b>	(64,613)	(64,613)	-
<b>Fund Balance Beginning of Year</b>	64,613	64,613	-
<b>Fund Balance End of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2004

### Geographical Information Systems

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 300	300
Intergovernmental	<u>25,000</u>	<u>25,000</u>	-
<b>Total Revenues</b>	<u>\$ 25,000</u>	<u>\$ 25,300</u>	<u>\$ 300</u>
<b>Expenditures</b>			
Current			
Public Works			
Contractual Services	<u>138,364</u>	<u>128,150</u>	<u>10,214</u>
<b>Deficiency of Revenues Under Expenditures</b>	(113,364)	(102,850)	10,514
<b>Fund Deficit Beginning of Year</b>	(24,242)	(24,242)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>138,364</u>	<u>138,364</u>	-
<b>Fund Deficit End of Year</b>	<u>\$ 758</u>	<u>\$ 11,272</u>	<u>\$ 10,514</u>

### Board of Elections

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	<u>\$ 158,281</u>	<u>\$ 158,281</u>	<u>\$ -</u>
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Capital Outlay	<u>158,281</u>	<u>155,790</u>	<u>2,491</u>
<b>Excess of Revenues Over Expenditures</b>	-	2,491	2,491
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 2,491</u>	<u>\$ 2,491</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Special Assessment Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Special Assessments	\$ 450,000	\$ 412,382	\$ (37,618)
Other	-	42,323	42,323
<b>Total Revenues</b>	<u>450,000</u>	<u>454,705</u>	<u>4,705</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	375,964	246,000	129,964
Interest and Fiscal Charges	194,038	174,038	20,000
<b>Total Expenditures</b>	<u>570,002</u>	<u>420,038</u>	<u>149,964</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(120,002)	34,667	154,669
<b>Fund Balance Beginning of Year</b>	<u>120,002</u>	<u>120,002</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 154,669</u>	<u>\$ 154,669</u>

## General Obligation Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Debt Service			
Principal Retirement	200,940	-	200,940
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(200,940)	-	200,940
<b>Fund Balance Beginning of Year</b>	<u>200,940</u>	<u>200,940</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 200,940</u>	<u>\$ 200,940</u>



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Jail Capital Improvements

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	6,775	6,775	-
<b>Fund Balance End of Year</b>	\$ 6,775	\$ 6,775	\$ -

## Mental Retardation and Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,089,854	1,051,736	38,118
<b>Deficiency of Revenues Under Expenditures</b>	(1,089,854)	(1,051,736)	38,118
<b>Other Financing Sources</b>			
Transfers In	455,000	455,000	-
<b>Net Change in Fund Balance</b>	(634,854)	(596,736)	38,118
<b>Fund Balance Beginning of Year</b>	316,394	316,394	-
<b>Prior Year Encumbrances Appropriated</b>	318,460	318,460	-
<b>Fund Balance End of Year</b>	\$ -	\$ 38,118	\$ 38,118

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2004

## Courthouse Restoration

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	100	-	100
<b>Deficiency of Revenues Under Expenditures</b>	(100)	-	100
<b>Fund Balance Beginning of Year</b>	35,275	35,275	-
<b>Prior Year Encumbrances Appropriated</b>	100	100	-
<b>Fund Balance End of Year</b>	<u>\$ 35,275</u>	<u>\$ 35,375</u>	<u>\$ 100</u>

## Ditch Maintenance

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

## Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Intergovernmental	\$ 15,539,492	\$ 3,932,094	\$ (11,607,398)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	15,539,492	3,932,094	11,607,398
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2004

	<b>Permanent Improvement</b>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 6,059	6,059
Other	-	4,713	4,713
<b>Total Revenues</b>	<u>-</u>	<u>10,772</u>	<u>10,772</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	<u>11,065,557</u>	<u>11,061,352</u>	<u>4,205</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(11,065,557)</u>	<u>(11,050,580)</u>	<u>14,977</u>
<b>Fund Balance Beginning of Year</b>	11,146,587	11,146,587	-
<b>Prior Year Encumbrances Appropriated</b>	<u>51,957</u>	<u>51,957</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 132,987</u>	<u>\$ 147,964</u>	<u>\$ 14,977</u>

	<b>Survey Monument</b>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<b>Revenues</b>			
Other	\$ 10,000	\$ 11,713	\$ 1,713
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	<u>14,877</u>	<u>11,661</u>	<u>3,216</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(4,877)</u>	<u>52</u>	<u>4,929</u>
<b>Fund Balance Beginning of Year</b>	4,837	4,837	-
<b>Prior Year Encumbrances Appropriated</b>	<u>40</u>	<u>40</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 4,929</u>	<u>\$ 4,929</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 17,116,000	\$ 18,521,336	\$ 1,405,336
Special Assessments	947,429	1,130,384	182,955
Interest	92,000	56,781	(35,219)
Other Operating Revenues	<u>353,669</u>	<u>243,035</u>	<u>(110,634)</u>
<b>Total Revenues</b>	<u>18,509,098</u>	<u>19,951,536</u>	<u>1,442,438</u>
<b>Expenses</b>			
Current			
Personal Services	4,645,000	4,387,161	257,839
Contractual Services	9,408,993	8,968,032	440,961
Materials and Supplies	1,091,946	1,006,543	85,403
Other Operating Expenses	199,183	182,159	17,024
Capital Outlay	7,016,456	5,920,982	1,095,474
Debt Service			
Principal Retirement	10,624,506	10,455,899	168,607
Interest and Fiscal Charges	<u>1,575,095</u>	<u>1,575,095</u>	<u>-</u>
<b>Total Expenses</b>	<u>34,561,179</u>	<u>32,495,871</u>	<u>2,065,308</u>
<b>Deficiency of Revenues Under Expenses</b>	(16,052,081)	(12,544,335)	3,507,746
<b>Other Financing Sources</b>			
Proceeds of Notes	4,253,054	4,253,358	304
Proceeds of Bonds	<u>4,058,758</u>	<u>4,058,758</u>	<u>-</u>
<b>Total Other Financing Sources</b>	<u>8,311,812</u>	<u>8,312,116</u>	<u>304</u>
<b>Net Change in Fund Equity</b>	(7,740,269)	(4,232,219)	3,508,050
<b>Fund Equity Beginning of Year</b>	6,374,078	6,374,078	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,619,193</u>	<u>4,619,193</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 3,253,002</u>	<u>\$ 6,761,052</u>	<u>\$ 3,508,050</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2004

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 530,000	\$ 661,778	\$ 131,778
Special Assessments	419,370	419,370	-
Other Operating Revenues	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
<b>Total Revenues</b>	<u>959,370</u>	<u>1,081,148</u>	<u>121,778</u>
<b>Expenses</b>			
Current			
Personal Services	109,400	95,195	14,205
Contractual Services	339,936	311,541	28,395
Materials and Supplies	59,600	53,625	5,975
Other Operating Expenses	271,675	6,949	264,726
Capital Outlay	950,234	937,285	12,949
Debt Service			
Principal Retirement	3,181,624	3,166,066	15,558
Interest and Fiscal Charges	<u>81,523</u>	<u>81,523</u>	<u>-</u>
<b>Total Expenses</b>	<u>4,993,992</u>	<u>4,652,184</u>	<u>341,808</u>
<b>Deficiency of Revenues Under Expenses</b>	(4,034,622)	(3,571,036)	463,586
<b>Other Financing Sources</b>			
Proceeds of Notes	1,551,643	1,551,642	(1)
Proceeds of Bonds	<u>1,016,242</u>	<u>1,016,242</u>	<u>-</u>
<b>Total Other Financing Sources</b>	<u>2,567,885</u>	<u>2,567,884</u>	<u>(1)</u>
<b>Net Change in Fund Equity</b>	(1,466,737)	(1,003,152)	463,585
<b>Fund Equity Beginning of Year</b>	626,063	626,063	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,005,947</u>	<u>1,005,947</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 165,273</u>	<u>\$ 628,858</u>	<u>\$ 463,585</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Molly Stark Hospital

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenses</b>	-	-	-
<b>Excess of Revenues Over Expenses</b>	-	-	-
<b>Fund Equity Beginning of Year</b>	<u>10</u>	<u>10</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

## Nist Nursing Home

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Other Operating Revenues	\$ -	\$ 513	513
<b>Total Expenses</b>	-	-	-
<b>Excess of Revenues Over Expenses</b>	-	513	513
<b>Fund Equity Beginning of Year</b>	<u>69,954</u>	<u>69,954</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 69,954</u>	<u>\$ 70,467</u>	<u>\$ 513</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ 8,340,000	\$ 9,997,034	\$ 1,657,034
<b>Expenses</b>			
Current			
Personal Services	50,000	47,726	2,274
Contractual Services	176,700	73,385	103,315
Claims	9,248,150	9,212,886	35,264
Materials and Supplies	5,645	2,231	3,414
Other Operating Expenses	305,100	300,099	5,001
Capital Outlay	<u>23,000</u>	<u>19,933</u>	<u>3,067</u>
<b>Total Expenses</b>	<u>9,808,595</u>	<u>9,656,260</u>	<u>152,335</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenses</b>	(1,468,595)	340,774	1,809,369
<b>Fund Equity Beginning of Year</b>	1,213,017	1,213,017	-
<b>Prior Year Encumbrances Appropriated</b>	<u>301,395</u>	<u>301,395</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 45,817</u>	<u>\$ 1,855,186</u>	<u>\$ 1,809,369</u>

## Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 413,929	\$ 413,929
Other Operating Revenues	<u>-</u>	<u>35,559</u>	<u>35,559</u>
<b>Total Revenues</b>	<u>-</u>	<u>449,488</u>	<u>449,488</u>
<b>Expenses</b>			
Current			
Personal Services	175,000	77,344	97,656
Contractual Services	108,388	51,714	56,674
Claims	6,084,623	1,028,469	5,056,154
Materials and Supplies	2,300	2,298	2
Other Operating Expenses	5,000	-	5,000
Capital Outlay	<u>5,000</u>	<u>1,053</u>	<u>3,947</u>
<b>Total Expenses</b>	<u>6,380,311</u>	<u>1,160,878</u>	<u>5,219,433</u>
<b>Deficiency of Revenues Under Expenses</b>	(6,380,311)	(711,390)	5,668,921
<b>Fund Equity Beginning of Year</b>	6,484,622	6,484,622	-
<b>Prior Year Encumbrances Appropriated</b>	<u>8,688</u>	<u>8,688</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 112,999</u>	<u>\$ 5,781,920</u>	<u>\$ 5,668,921</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2004

## George C. Brissel

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenses</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	2,190	2,190	-
<b>Fund Balance End of Year</b>	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>

## MRDD Gifts & Donations

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<b>Revenues</b>			
Interest	\$ 5,000	\$ 4,093	\$ (907)
<b>Expenditures</b>			
Current			
Contractual Services	73,250	73,250	-
<b>Deficiency of Revenues Under Expenses</b>	(68,250)	(69,157)	(907)
<b>Fund Balance Beginning of Year</b>	408,325	408,325	-
<b>Prior Year Encumbrances Appropriated</b>	68,250	68,250	-
<b>Fund Balance End of Year</b>	<u>\$ 408,325</u>	<u>\$ 407,418</u>	<u>\$ (907)</u>



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Juvenile Court Gifts & Donations  
For the Year Ended December 31, 2004*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<b>Revenues</b>			
Other	\$ 27,648	\$ 27,648	\$ -
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	10,294	10,294	-
Materials and Supplies	1,199	845	354
Contractual Services	12,499	12,368	131
Other	<u>6,391</u>	<u>5,069</u>	<u>1,322</u>
<b>Total Expenditures</b>	<u>30,383</u>	<u>28,576</u>	<u>1,807</u>
<b>Deficiency of Revenues Under Expenses</b>	(2,735)	(928)	1,807
<b>Fund Balance Beginning of Year</b>	2,634	2,634	-
<b>Prior Year Encumbrances Appropriated</b>	<u>251</u>	<u>251</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 150</u>	<u>\$ 1,957</u>	<u>\$ 1,807</u>

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## **Statistical Section**



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

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
General Government:										
Legislative and Executive	\$ 13,227,090	\$ 11,918,540	\$ 12,461,254	\$ 14,069,643	\$ 13,309,751	\$ 10,416,514	\$ 12,824,019	\$ 10,131,364	\$ 8,799,621	\$ 8,431,291
Judicial	11,543,564	9,734,511	10,178,534	9,097,380	8,104,886	7,603,749	6,390,079	5,460,190	5,688,309	6,073,295
Public Safety	17,993,422	15,750,182	16,416,828	16,775,793	16,748,305	13,007,445	12,388,108	12,074,992	12,607,941	12,587,352
Public Works	2,329,991	343,441	968,904	495,340	1,060,740	451,309	601,849	533,566	288,877	84,044
Health	-	-	-	478	-	30,916	-	461,572	429,440	370,929
Human Services	946,889	818,095	791,004	757,218	703,110	653,112	743,761	601,194	531,911	478,895
Conservation and Recreation	-	-	-	-	290,400	168,873	63,906	155,623	106,856	65,871
Economic Development and Assistance	-	-	-	-	-	45,000	80,774	55,000	-	-
Other	1,049,024	889,611	694,952	1,310,711	437,133	652,905	695,036	642,726	449,794	246,108
Intergovernmental	7,046,255	5,375,726	6,201,663	6,444,825	6,098,763	4,761,599	4,219,338	90,000	170,000	369,311
Principal Retirement	95,379	79,965	353,674	336,112	384,084	1,028,957	6,738,553	735,564	715,154	490,254
Interest and Fiscal Charges	8,944	1,698	12,698	33,492	46,263	79,962	113,792	154,765	157,359	47,884
Total Expenditures	<u>\$ 54,240,558</u>	<u>\$ 44,911,769</u>	<u>\$ 48,079,511</u>	<u>\$ 49,320,992</u>	<u>\$ 47,183,435</u>	<u>\$ 38,900,341</u>	<u>\$ 44,859,215</u>	<u>\$ 31,096,556</u>	<u>\$ 29,945,262</u>	<u>\$ 29,245,234</u>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## General Fund Revenues by Source

Last Ten Years

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
Property and Other Local Taxes	\$ 13,871,516	\$ 12,633,158	\$ 12,475,840	\$ 12,505,898	\$ 11,041,095	\$ 11,489,976	\$ 11,293,271	\$ 13,742,436	\$ 13,403,712	\$ 12,504,980
Permissive Sales Tax	11,337,625	4,371,631	135,147	30,712	478,942	6,005,514	9,244,752	8,643,286	8,091,493	3,315,272
Charges for Services	14,864,055	14,670,171	13,729,182	12,675,471	10,923,865	11,363,861	12,358,007	8,306,666	6,850,771	7,130,521
Licenses and Permits	58,539	67,810	64,535	60,700	35,202	635,885	666,554	724,691	664,936	261,992
Fines and Forfeitures	738,486	621,501	373,327	746,256	176,673	185,466	773,623	265,317	620,731	565,198
Intergovernmental	9,460,910	9,003,657	10,785,908	9,610,784	9,943,107	10,193,298	8,155,852	6,509,325	6,519,325	6,490,955
Interest	1,966,173	1,952,241	3,867,217	7,278,328	9,079,726	5,777,280	6,498,701	6,123,561	4,869,497	4,564,132
Rent	361,654	418,420	438,582	467,947	454,598	484,934	552,444	48,405	414,772	-
Other	<u>1,724,561</u>	<u>1,707,414</u>	<u>1,744,888</u>	<u>1,649,611</u>	<u>1,248,328</u>	<u>606,409</u>	<u>82,563</u>	<u>813,632</u>	<u>378,828</u>	<u>861,940</u>
<b>Total Revenues</b>	<b>\$ 54,383,519</b>	<b>\$ 45,446,003</b>	<b>\$ 43,614,626</b>	<b>\$ 45,025,707</b>	<b>\$ 43,381,536</b>	<b>\$ 46,742,623</b>	<b>\$ 49,625,767</b>	<b>\$ 45,177,319</b>	<b>\$ 41,814,065</b>	<b>\$ 35,694,990</b>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Levies and Collections

### Real and Public Utility Taxes

#### Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2004	\$ 51,788,793	\$ 50,553,216	97.61 %	\$ 1,409,384	51,962,600	100.34 %	\$ 1,766,764	3.41 %
2003	39,062,282	37,992,054	97.26	1,240,505	39,232,559	100.44	1,899,675	4.86
2002	38,402,470	37,408,410	97.41	1,259,004	38,667,414	100.69	1,803,843	4.70
2001	38,650,675	37,446,814	96.89	1,512,435	38,959,249	100.80	1,841,354	4.76
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11
1995	25,151,335	24,680,234	98.13	525,881	25,206,115	100.22	1,413,479	5.62

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

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

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Property Tax Levies and Collections*

*Tangible Personal Property Taxes*

*Last Ten Years*

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collected</u>	<u>Outstanding Delinquent Taxes</u>
2004	\$ 8,375,353	\$ 8,011,953	\$ 646,492	\$ 8,658,445	\$ 2,314,437
2003	7,402,629	6,890,986	553,797	7,444,783	1,892,043
2002	8,151,747	7,418,644	798,592	8,217,236	2,028,733
2001	8,601,314	7,741,614	610,508	8,352,122	1,380,847
2000	7,970,307	7,760,282	569,326	8,329,608	867,732
1999	7,963,661	7,643,774	333,729	7,977,503	768,074
1998	7,637,697	7,421,379	308,445	7,729,824	803,196
1997	7,266,991	7,167,653	309,959	7,477,612	593,874
1996	7,189,881	7,022,582	337,836	7,360,418	677,158
1995	5,552,128	5,438,286	169,674	5,607,960	467,049

Source: Stark County Auditor



# STARK COUNTY, OHIO

## Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Ratio
2004	\$ 6,015,476,300	\$ 17,187,075,143	\$ 269,500,350	\$ 306,250,398	\$ 700,357,757	\$ 2,918,157,321	\$ 6,985,334,407	\$ 20,411,482,862	34.2%
2003	5,371,131,720	15,346,090,629	266,683,550	303,049,489	733,462,000	3,056,091,667	6,371,277,270	18,705,231,785	34.1
2002	5,284,095,870	15,097,416,771	257,386,350	292,484,489	849,140,358	3,396,561,432	6,390,622,578	18,786,462,692	34.0
2001	5,207,501,060	14,878,574,457	339,865,070	386,210,307	895,970,175	3,583,880,700	6,443,336,305	18,848,665,464	34.2
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4
1996	3,510,723,240	10,030,637,829	375,481,670	426,683,716	711,869,370	2,847,477,480	4,598,074,280	13,304,799,025	34.6
1995	3,466,908,990	9,905,454,257	386,595,670	439,313,261	677,088,809	2,708,355,236	4,530,593,469	13,053,122,754	34.7

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

(2) The percentage for all real property was 35%, for public utility property was 88%, and for tangible personal property equipment 25% (1993-2004) and 23% for inventory (2003-2004).

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	6.80	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	3.50
Molly Stark Hospital	-	-	-	-	-	-	-	-	0.50	-
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	9.60	9.60	9.60	9.60	9.60	9.60	9.60	10.10	8.20
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Canton - Canton City	6.10	-	-	-	-	-	-	-	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	10.00
Lake - Uniontown Police District	18.00	17.30	18.00	16.00	16.80	16.80	17.00	17.00	17.00	15.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	12.80	12.80	12.80	13.30	13.30	13.30	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	8.10	8.10	8.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.75	9.75	9.95	10.25	10.25	12.75	12.75	9.25	9.10	9.10
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	7.90	7.90	6.90	9.90	9.90	9.90	9.90	7.90	8.30	8.30
Osnaburg - East Canton Village	5.90	5.90	4.90	7.90	7.90	7.90	7.90	5.90	6.30	6.30
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	9.75	9.75	9.25	9.25	8.50	8.50	8.50	8.50	8.50	7.50
Perry - Navarre Village	8.25	8.25	7.75	7.75	7.00	7.00	7.00	7.00	-	-
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	11.65	11.65	11.40	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Plain - Canton City	0.10	-	-	-	-	-	-	-	-	-
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	8.70	8.70	8.70	8.70	8.70	9.20	9.20	9.20	9.20	9.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	5.45	4.45
Washington	5.00	5.00	5.25	5.25	5.25	5.25	5.25	5.25	5.50	5.50
Washington - Alliance City	3.10	-	-	-	-	-	-	-	-	-

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<u>School Districts</u>										
Alliance CSD	54.10	54.40	54.40	54.40	54.60	50.70	50.70	50.70	50.70	50.70
Brown LSD	38.60	38.70	38.70	39.41	39.20	40.10	40.10	33.50	33.50	33.50
Canton CSD	58.20	58.20	58.20	59.20	59.20	54.70	54.70	54.70	54.70	52.20
Canton LSD	46.20	46.20	46.20	46.80	47.40	49.10	49.10	49.10	39.30	39.30
Fairless LSD	46.80	46.50	47.40	47.00	48.20	50.70	50.70	50.50	43.80	44.30
Jackson LSD	46.90	48.30	48.50	45.60	44.30	46.60	46.60	46.60	46.60	46.60
Lake LSD	61.10	62.80	62.80	62.80	63.30	57.90	57.90	58.10	58.20	54.30
Louisville CSD	55.90	55.90	55.90	49.00	49.00	49.00	49.00	49.00	49.00	49.00
Marlington LSD	56.90	48.40	48.40	48.40	48.40	48.90	48.90	48.90	48.90	48.90
Massillon CSD	51.70	52.30	50.50	51.60	51.90	51.80	51.80	52.10	52.30	52.20
Minerva LSD	45.70	45.80	46.50	41.80	42.40	45.00	45.00	44.60	45.80	46.20
North Canton CSD	65.50	65.50	65.50	61.10	61.20	61.90	61.90	61.90	61.90	61.90
Northwest LSD	60.80	61.20	54.60	54.20	55.10	57.40	57.40	57.80	57.60	57.90
Osnaburg LSD	57.20	57.20	57.20	57.20	59.50	60.80	60.80	48.30	48.50	48.50
Perry LSD	49.00	50.20	49.70	49.70	51.60	54.90	54.90	54.90	45.10	44.40
Plain LSD	57.70	57.70	52.60	52.60	52.60	52.60	52.60	52.60	45.70	45.70
Sandy Valley LSD	44.60	44.80	44.40	44.40	45.20	47.10	47.10	46.30	47.60	47.80
Southeast LSD	45.10	46.35	46.35	46.65	47.25	48.50	48.50	41.80	42.10	42.10
Tuscarawas Valley LSD	38.15	38.50	38.70	39.40	40.20	37.40	37.40	37.40	37.60	39.00
Tuslaw LSD	61.00	60.70	53.90	53.90	53.90	53.90	53.90	53.90	53.90	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	3.20	3.30	3.50	3.50	3.50	2.00	2.00
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	14.80	11.80	11.80	11.80	11.80	10.80	10.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	19.20	19.20	19.20	14.03	14.03
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	16.90	16.90	16.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	23.40	23.40	21.40	21.40	21.40	21.40	21.40	18.40	18.40	18.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.75	0.75
Canton Regional Transit Authority	-	-	-	-	-	-	-	3.90	3.90	3.90
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.20	0.20	0.20
Massillon Joint Recreational District	-	-	-	-	-	-	-	-	-	0.30
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Stark County District Library	-	-	-	0.70	0.75	0.75	0.75	-	-	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

# STARK COUNTY, OHIO

## *Special Assessments Billed and Collected*

### *Last Ten Years*

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2004	\$ 1,149,728	\$ 1,206,487	104.9%	\$ 143,972
2003	1,153,076	1,205,465	104.5	145,464
2002	1,090,474	1,198,445	109.9	130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401
1996 (2)	2,447,281	1,068,470	43.7	191,416
1995	709,067	535,661	75.5	205,675

(1) Outstanding delinquent assessments include accrued interest.

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

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Computation of Legal Debt Margin

December 31, 2004

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2004	\$ 6,985,334,407	\$ 6,985,334,407
Debt Limitation	173,133,360	69,853,344
Total Outstanding Debt:		
General Obligation Bonds	17,518,736	17,518,736
Special Assessment Bonds	5,959,546	5,959,546
OWDA Loans	16,055,357	16,055,357
OPWC Loan	<u>750,131</u>	<u>750,131</u>
Total	<u>40,283,770</u>	<u>40,283,770</u>
Exemptions:		
General Obligation Bonds - Enterprise	17,518,736	17,518,736
Special Assessment Bonds	5,959,546	5,959,546
OWDA Loans	16,055,357	16,055,357
OPWC Loan	<u>750,131</u>	<u>750,131</u>
Total	<u>40,283,770</u>	<u>40,283,770</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 173,133,360</u>	<u>\$ 69,853,344</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>167,133,360</u>
	<u>\$ 173,133,360</u>

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

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

Source: Stark County Auditor

# STARK COUNTY, OHIO

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

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2004	381,229	\$ 6,985,334,407	\$ -	\$ 355,609	\$ -	0.00%	0.00%
2003	377,519	6,371,277,270	-	320,942	-	0.00	0.00
2002	377,940	6,390,622,578	-	360,760	-	0.00	0.00
2001	377,438	6,443,336,305	-	322,368	-	0.00	0.00
2000	378,098	5,650,390,038	-	331,051	-	0.00	0.00
1999	373,174	5,580,857,777	-	314,870	-	0.00	0.00
1998	373,112	5,414,711,969	-	254,556	-	0.00	0.00
1997	373,719	4,739,945,035	5,660,000	200,942	5,459,058	0.12	14.61
1996	374,406	4,598,074,280	5,920,000	183,722	5,736,278	0.12	15.32
1995	374,024	4,530,593,469	6,165,000	728,592	5,436,408	0.12	14.53

(1) Includes only General Obligation Bonds.

Source: Stark County Auditor

# STARK COUNTY, OHIO

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

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service to Total General Fund Expenditures
2004	\$ -	\$ -	\$ -	\$ 54,240,558	0.00%
2003	-	-	-	44,911,769	0.00
2002	-	-	-	48,079,511	0.00
2001	-	-	-	49,320,992	0.00
2000	-	-	-	47,183,435	0.00
1999	-	-	-	38,900,341	0.00
1998	280,000	393,252	673,252	44,859,215	1.50
1997	260,000	409,372	669,372	31,096,556	2.15
1996	245,000	424,318	669,318	29,945,262	2.24
1995	235,000	450,461	685,461	29,245,234	2.34

Source: Stark County Auditor

# STARK COUNTY, OHIO

Computation of Direct and Overlapping General Bonded Debt  
December 31, 2004

Political Subdivision	Debt Outstanding (1)	Percentage Applicable To County (2)	Amount Applicable To County
<b><i>Direct</i></b>			
Stark County	\$ -	100.00	\$ -
<b><i>Overlapping</i></b>			
Cities Wholly Within County	44,020,000	100.00	44,020,000
Villages Wholly Within County	205,568	100.00	205,568
Townships Wholly Within County	666,668	100.00	666,668
School Districts Wholly Within County	160,109,763	100.00	160,109,763
City of Alliance	7,485,000	99.79	7,469,282
Alliance City School District	10,174,990	94.65	9,630,628
Fairless Local School District	14,000,000	98.12	13,736,800
Jackson Local School District	79,933,518	98.14	78,446,755
Lake Local School District	25,009,945	99.79	24,957,424
Minerva Local School District	13,499,998	53.82	7,265,699
Northwest Local School District	22,009,986	79.91	17,588,180
Tuscarawas Valley Local School District	4,924,981	8.15	401,386
Tuslaw Local School District	14,544,990	98.96	<u>14,393,722</u>
<b><i>Total Overlapping</i></b>			<u>378,891,875</u>
<b><i>Total Applicable to Stark County</i></b>			<u>\$ 378,891,875</u>

(1) Includes only General Obligation Bonds paid from general resources (i.e. bonds paid from proprietary funds and special assessments are not included).

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

Source: Stark County Auditor



# STARK COUNTY, OHIO

*Demographic Statistics*

*December 31, 2004*

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
The Timken Company	Manufacturer, Steel and Tapered Roller Bearings	4,771
Aultman Health Foundation	Health Care and Health Insurance	4,680
County of Stark	County Government	2,942
Mercy Medical Center	Health Care	2,534
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	1,713
Canton City Board of Education	Education	1,600
Workshops, Inc.	Health and Rehabilitation Services	1,041
GE Capital	Credit Services	1,034
Fisher Foods Marketing, Inc.	Grocery Chain	906
Freshmark, Inc.	Meat Processing	865

(continued)

Source: Stark Development Board,  
Ohio Department of Development,  
Employers

# STARK COUNTY, OHIO

*Demographic Statistics (continued)*

*December 31, 2004*

Total Population 381,229

Sex

Male 183,368

Female 197,861

Age

Under 5 Years 23,886

5 to 14 Years 52,615

15 to 19 Years 27,350

20 to 24 Years 21,558

25 to 44 Years 114,236

45 to 54 Years 50,451

55 to 64 Years 34,323

65 to 74 Years 31,325

75 Years and Over 25,485

Under 20 Years 103,851

Percent of Total Population 27.2

65 Years and over 56,810

Percent of Total Population 14.9

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>
2004	381,229	62,990	6.6
2003	377,519	63,298	6.4
2002	377,940	63,315	5.3
2001	377,438	63,434	3.9
2000	378,098	63,567	4.1
1999	373,174	64,746	4.3
1998	373,112	65,110	4.1
1997	373,719	65,283	4.8
1996	374,406	65,628	5.3
1995	374,024	64,865	5.0

Sources:

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

# STARK COUNTY, OHIO

## Property Value, Construction and Bank Deposits Last Ten Years

Collection Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2004	\$ 4,805,332,240	\$ 1,198,564,060	\$ 6,003,896,300	\$ 68,352,300	\$ 21,609,080	\$ 89,961,380	\$ 2,081,380,000
2003	4,225,157,140	1,135,490,040	5,360,647,180	70,367,240	25,821,800	96,189,040	2,197,639,000
2002	4,136,904,220	1,138,191,990	5,275,096,210	58,866,930	26,715,930	85,582,860	2,153,245,000
2001	4,054,732,980	1,143,175,900	5,197,908,880	52,876,850	23,397,730	76,274,580	1,029,891,000
2000	3,454,120,400	1,013,046,030	4,467,166,430	43,816,290	17,913,240	61,729,530	1,021,596,000
1999	3,371,481,840	1,004,438,080	4,375,919,920	37,539,330	42,996,420	80,535,750	916,844,000
1998	3,293,801,960	956,320,160	4,250,122,120	43,410,890	22,111,630	65,522,520	843,638,000
1997	2,770,921,870	844,710,060	3,615,631,930	42,904,610	18,770,780	61,675,390	1,623,273,000
1996	2,700,196,530	801,302,240	3,501,498,770	47,255,860	16,715,340	63,971,200	1,570,223,000
1995	2,638,654,350	817,699,210	3,456,353,560	44,588,780	9,353,420	53,942,200	1,589,558,000

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

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

# STARK COUNTY, OHIO

Principal Property Taxpayers

December 31, 2004

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Timken Company	Tapered Roller Bearings and Steel	\$ 28,057,510	\$ 108,410,230	\$ 136,467,740	1.95%
Ohio Power	Electric Utility	4,382,300	100,754,740	105,137,040	1.51
Ohio Bell Telephone	Telephone Utility	3,380,710	54,885,760	58,266,470	0.83
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	12,898,410	24,143,480	37,041,890	0.53
Ohio Edison	Electric Utility	2,324,760	29,319,180	31,643,940	0.45
Aqua Ohio Inc	Water Utility	-	25,384,790	25,384,790	0.36
East Ohio Gas	Natural Gas Utility	2,135,980	17,853,560	19,989,540	0.29
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	18,302,050	-	18,302,050	0.26
Marathon Ashland Petroleum LLC	Refiner/Marketer of Petroleum Products Manufacture Frozen Specialties and Food Preparations	2,111,250	12,916,590	15,027,840	0.22
H J Heinz Company LP		<u>2,755,610</u>	<u>8,692,370</u>	<u>11,447,980</u>	0.16
Totals		<u>\$ 76,348,580</u>	<u>\$ 382,360,700</u>	<u>\$ 458,709,280</u>	

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Miscellaneous Statistics

December 31, 2004

Date of Incorporation	1808
155th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Canton, Ohio
Area - Square Miles	567
Number of Political Subdivisions Located in the County:	
Cities	6
Villages	13
Townships	17
School Districts	20
Vocational School Districts	3
Colleges:	3
Malone	
Mount Union	
Stark State College of Technology	
Universities:	3
Ashland - Stark Branch	
Kent State - Stark Branch	
Walsh	
Road Mileage (2)	
U.S. Highways	72.42
State Highways	251.01
County Highways	415.16
Communications	
10 Radio Stations - WHBC-AM/FM, ESPN-AM, WCER-AM, WILB-AM, WINW-AM, WNPQ-FM, WOFN-FM, WQXK-FM, WRQK-FM, WZKL-FM	
3 Television Station - PAX-TV (CH 23), WDLI-TV (CH17), WIVM-TV (CH 52)	
2 Cable Companies - Massillon Cable, Time Warner	
4 Daily Newspapers - Alliance Review, Beacon Journal - Stark County Bureau, The Independent, The Repository	
Voter Statistics, Election of November, 2004 (3)	
Number of Registered Voters	267,939
Number of Voters, Last General Election	191,781
Percentage of Voters Voting	71.58%

### Sources:

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





**Auditor of State  
Betty Montgomery**

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## **FINANCIAL CONDITION**

### **STARK COUNTY**

#### **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 14, 2005**