



Mary Taylor, CPA
Auditor of State

STARK COUNTY, OHIO

For the Year Ended December 31, 2008

Table of Contents

I. INTRODUCTORY SECTION

Page

Title Page	i
Table of Contents	ii
List of Elected Officials	v
Organizational Chart	vi
GFOA Certificate of Achievement.....	vii

II. FINANCIAL SECTION

Independent Accountants' Report.....	1
Management's Discussion and Analysis	3

Basic Financial Statements:

Government-wide Financial Statements:

Statement of Net Assets	15
Statement of Activities.....	16

Fund Financial Statements:

Balance Sheet – Governmental Funds	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	20
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual	
General Fund	22
Mental Retardation and Developmental Disabilities Fund.....	23
Mental Health Fund.....	24
Children's Services Fund	25
Public Assistance Fund.....	26
Statement of Fund Net Assets – Proprietary Funds	27
Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds.....	28
Statement of Cash Flows – Proprietary Funds.....	29
Statement of Fiduciary Net Assets – Fiduciary Funds.....	31
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds.....	32
Statement of Financial Position – The Workshops, Inc.....	33
Statement of Activities – The Workshops, Inc	34
Notes to the Basic Financial Statements	35

STARK COUNTY, OHIO

For the Year Ended December 31, 2008

Table of Contents

Federal Awards Receipts and Expenditures Schedule.....	77
Notes to the Federal Awards Receipts and Expenditures Schedule.....	81
Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions	83
Combining Balance Sheet – Nonmajor Governmental Funds	87
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	96
Combining Statements – Nonmajor Enterprise Funds:	
Fund Descriptions	106
Combining Statement of Net Assets – Nonmajor Enterprise Funds	107
Combining Statement of Revenues, Expenditures and Changes in Fund Net Assets – Nonmajor Enterprise Funds.....	108
Combining Statement of Cash Flows – Nonmajor Enterprise Funds	109
Combining Statements – Internal Service Funds:	
Fund Descriptions	110
Combining Statement of Net Assets – Internal Service Funds	111
Combining Statement of Revenues, Expenditures and Changes in Fund Net Assets – Internal Service Funds.....	112
Combining Statement of Cash Flows – Internal Service Funds	113
Combining Statements – Fiduciary Funds:	
Fund Descriptions	114
Combining Statement of Net Assets – Private Purpose Trust Funds.....	115
Combining Statement of Changes in Net Assets – Private Purpose Trust Funds	116
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	117
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity - Budget and Actual (Non-GAAP Basis):	
Major Funds.....	120
Nonmajor Funds	129

STARK COUNTY, OHIO

For the Year Ended December 31, 2008

Table of Contents

III. STATISTICAL SECTION

Net Assets by Component – Last Seven Years.....	172
Changes in Net Assets – Primary Government- Last Seven Years.....	173
Statistical Fund Balances – Governmental Funds – Last Ten Years.....	175
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	176
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	178
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	179
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years.....	181
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	182
Principal Tax Payers – Real Estate Tax – Current and Nine Years Ago.....	183
Principal Tax Payers – Tangible Personal Tax – Current and Nine Years Ago.....	184
Principal Tax Payers – Public Utility Tangible Personal Property – Current and Nine Years Ago.....	185
Sales Tax Revenue by Industry – Current Year and Previous Year.....	186
Special Assessments Billed and Collected – Last Ten Years.....	187
Ratios of Outstanding Debt by Type – Last Ten Years.....	188
Computation of Legal Debt Margin – Current Year.....	189
Demographic and Economic Statistics – Last Ten Years.....	190
Principal Employers – Current and Nine Years Ago.....	191
Government Employees – Last Eight Years.....	192
Operating Indicators – Last Four Years.....	193
Capital Asset Indicators – Last Four Years.....	194

IV. COMPLIANCE SECTION

Independent Accountants’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards.....	195
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.....	197
Schedule of Findings.....	199
Schedule of Prior Audit Findings.....	203

STARK COUNTY, OHIO

Elected Officials

December 31, 2008

COUNTY COMMISSIONERS

Todd D. Bosley
Tom L. Harmon
Dr. Peter Ferguson

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

Nancy S. Reinbold

COMMON PLEAS JUDGES

Charles E. Brown, Jr.
John G. Haas
Taryn L. Heath
Frank G. Forchione
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

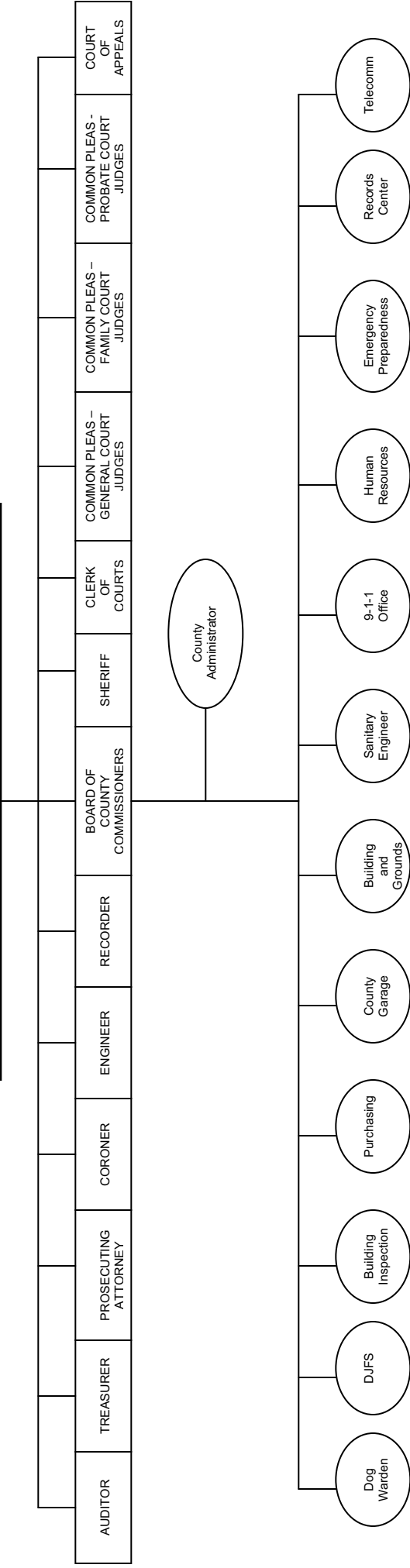
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

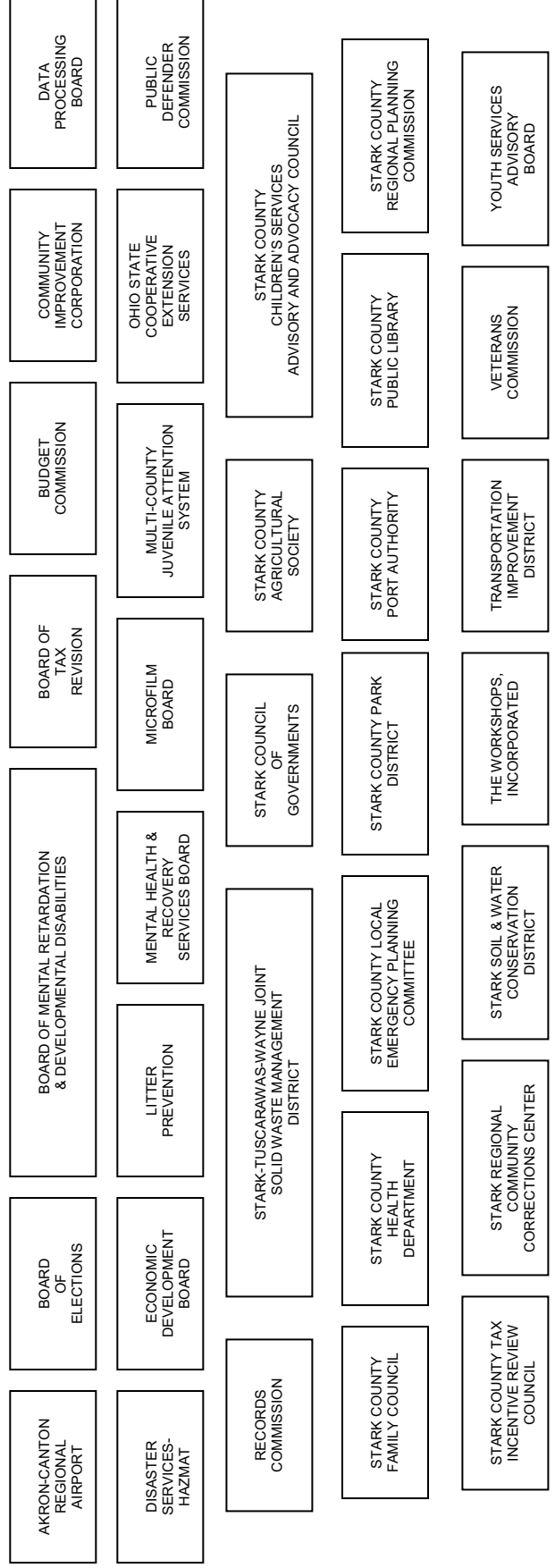
Patricia A. Delaney
Julie A. Edwards
Sheila G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

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:



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, 2007

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.



President

Executive Director



Financial Section



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Mary Taylor, CPA

Auditor of State

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 remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2008, 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, 3 percent and 5 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 remaining fund information of Stark County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable cash flows, thereof and the respective budgetary comparisons for the General, Special Revenue 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.

As described in Note 3, the County restated the fund balances of the General Fund, Mental Health Fund, and Other Governmental Funds and net assets of Governmental Activities to properly report intergovernmental revenue, merging of funds and theft of County assets.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2010, 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 nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. The Federal Awards Receipts and Expenditures Schedule is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and schedules and the Federal Awards Receipts and Expenditures Schedule 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 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.



Mary Taylor, CPA
Auditor of State

August 31, 2010

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2008*

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, 2008. Please read it in conjunction with the County's basic financial statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

- The County's net assets decreased \$8.4 million as a result of this year's operations. Net assets of business-type activities increased by \$1.4 million, or 1.3 percent, and net assets of governmental activities decreased by \$9.8 million, or 3.6 percent.
- All revenues totaled \$261.5 million. General revenues accounted for \$85.1 million or 32.6 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$176.4 million or 67.4 percent of the total.
- The County's long-term debt decreased \$3.5 million through current year principal payments.
- The County had \$247.8 million in expenses related to governmental activities: only \$154.0 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$85.0 million, of which \$63.7 million was taxes with the remaining \$21.3 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, 16 and 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 5. 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, 2008*

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 10. 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 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, 2008

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 2008 compared to 2007:

Table 1
Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>Restated</i>				<i>Restated</i>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Assets						
<i>Current & Other Assets</i>	\$ 184.0	\$ 201.1	\$ 20.1	\$ 22.2	\$ 204.1	\$ 223.3
<i>Capital Assets, Net</i>	<u>153.5</u>	<u>153.2</u>	<u>127.6</u>	<u>125.8</u>	<u>281.1</u>	<u>279.0</u>
Total Assets	<u>337.5</u>	<u>354.3</u>	<u>147.7</u>	<u>148.0</u>	<u>485.2</u>	<u>502.3</u>
Liabilities						
<i>Current & Other Liabilities</i>	61.3	67.2	8.6	8.1	69.9	75.3
<i>Long Term Liabilities:</i>						
<i>Due Within One Year</i>	5.9	5.9	2.4	1.8	8.3	7.7
<i>Due Within More Than One</i>	<u>10.1</u>	<u>11.4</u>	<u>24.0</u>	<u>26.8</u>	<u>34.1</u>	<u>38.2</u>
Total Liabilities	<u>77.3</u>	<u>84.5</u>	<u>35.0</u>	<u>36.7</u>	<u>112.3</u>	<u>121.2</u>
Net Assets						
<i>Invested in Capital Assets, Net of Related Debt</i>						
	149.9	149.4	98.3	93.8	248.2	243.2
<i>Restricted for:</i>						
<i>Capital Projects</i>	0.2	2.5	-	-	0.2	2.5
<i>Debt Service</i>	3.2	-	-	-	3.2	-
<i>Special Programs</i>	92.0	98.9	-	-	92.0	98.9
<i>Unrestricted</i>	<u>14.9</u>	<u>19.2</u>	<u>14.4</u>	<u>17.5</u>	<u>29.3</u>	<u>36.7</u>
Total Net Assets	<u>\$ 260.2</u>	<u>\$ 270.0</u>	<u>\$ 112.7</u>	<u>\$ 111.3</u>	<u>\$ 372.9</u>	<u>\$ 381.3</u>

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2008*

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 \$372.9 million (\$260.2 million in governmental activities and \$112.7 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, decreasing from \$381.3 million to \$372.9 million. Governmental activities decreased by 3.6 percent (\$260.2 million compared to \$270.0 million) and business-type activities increased by 1.3 percent (\$112.7 million compared to \$111.3 million). 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 (66.6 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 (25.6 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$29.3 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.

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STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2008

Table 2 shows the changes in net assets for the year ended December 31, 2008 and 2007.

Table 2
Changes in Net Assets
(In Millions)

	<i>Governmental</i>		<i>Business-Type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>			
	<u>2008</u>	<u>Restated 2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>Restated 2007</u>
Program Revenues						
<i>Charges for Services</i>	\$ 29.0	\$ 34.4	\$ 21.5	\$ 20.2	\$ 50.5	\$ 54.6
<i>Operating Grants and Contributions</i>	120.5	111.2	-	-	120.5	111.2
<i>Capital Grants and Contributions</i>	4.5	9.5	0.9	3.2	5.4	12.7
Total Program Revenues	<u>154.0</u>	<u>155.1</u>	<u>22.4</u>	<u>23.4</u>	<u>176.4</u>	<u>178.5</u>
General Revenues						
<i>Property Taxes</i>	48.6	51.6	-	-	48.6	51.6
<i>Sales Tax</i>	15.1	13.0	-	-	15.1	13.0
<i>Grants and Entitlements</i>	8.6	19.2	-	-	8.6	19.2
<i>Investment Earnings</i>	5.1	6.7	-	-	5.1	6.7
<i>Miscellaneous</i>	7.6	7.3	0.1	0.2	7.7	7.5
Total General Revenues	<u>85.0</u>	<u>97.8</u>	<u>0.1</u>	<u>0.2</u>	<u>85.1</u>	<u>98.0</u>
Total Revenues	<u>239.0</u>	<u>252.9</u>	<u>22.5</u>	<u>23.6</u>	<u>261.5</u>	<u>276.5</u>
Program Expenses						
<i>General Government:</i>						
<i>Legislative and Executive</i>	20.7	21.5	-	-	20.7	21.5
<i>Judicial</i>	16.5	16.4	-	-	16.5	16.4
<i>Public Safety</i>	29.0	28.8	-	-	29.0	28.8
<i>Public Works</i>	21.3	21.9	-	-	21.3	21.9
<i>Health</i>	81.5	80.8	-	-	81.5	80.8
<i>Human Services</i>	70.6	70.3	-	-	70.6	70.3
<i>Other</i>	1.0	4.6	-	-	1.0	4.6
<i>Intergovernmental</i>	6.9	9.0	-	-	6.9	9.0
<i>Interest and Fiscal Charges</i>	0.3	0.3	-	-	0.3	0.3
<i>Sewer</i>	-	-	20.1	19.2	20.1	19.2
<i>Water</i>	-	-	0.8	0.6	0.8	0.6
<i>Auditor's License Bureau</i>	-	-	0.1	-	0.1	-
Total Program Expenses	<u>247.8</u>	<u>253.6</u>	<u>21.0</u>	<u>19.8</u>	<u>268.8</u>	<u>273.4</u>
Excess (Deficiency) before Transfers						
and Extraordinary Item	(8.8)	(0.7)	1.5	3.8	(7.3)	3.1
<i>Extraordinary Item</i>	(1.1)	-	-	-	(1.1)	-
<i>Transfers</i>	0.1	-	(0.1)	-	-	-
Increase (Decrease) in Net Assets	(9.8)	(0.7)	1.4	3.8	(8.4)	3.1
Net Assets Beginning of Year	<u>270.0</u>	<u>270.7</u>	<u>111.3</u>	<u>107.5</u>	<u>381.3</u>	<u>378.2</u>
Net Assets End of Year	<u>\$ 260.2</u>	<u>\$ 270.0</u>	<u>\$ 112.7</u>	<u>\$ 111.3</u>	<u>\$ 372.9</u>	<u>\$ 381.3</u>

STARK COUNTY, OHIO

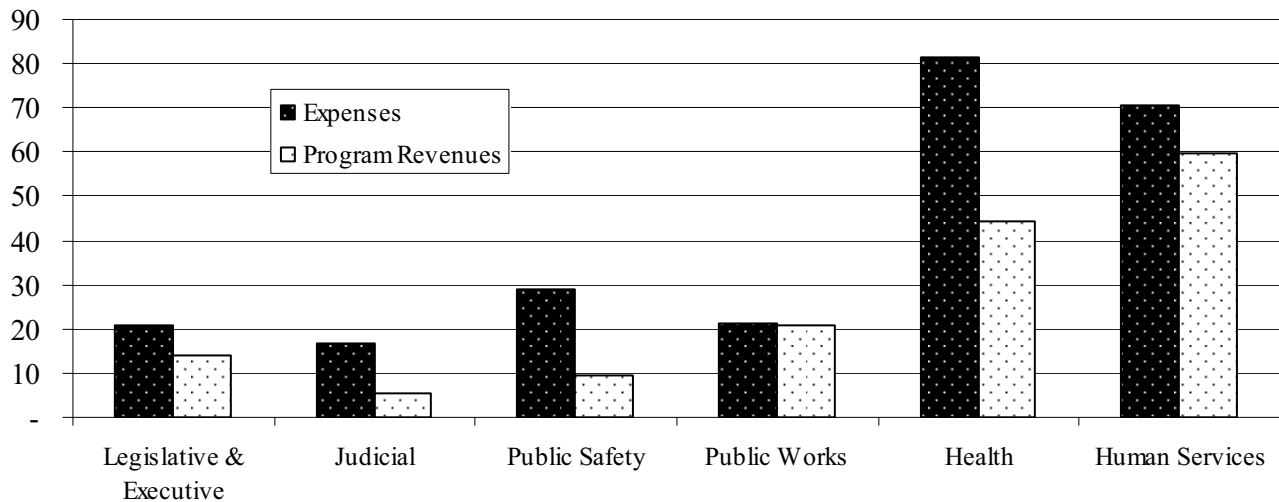
Management Discussion and Analysis
For the Year Ended December 31, 2008

Governmental Activities

Governmental activities decreased the County's net assets by \$9.8 million. Key elements of this change are as follows:

- Revenues and expenses both decreased in 2008. Total revenues decreased by \$13.9 million while the governmental expenses had a decrease of \$5.8 million.
- General revenues decreased by \$12.8 million and program revenues decreased by \$1.1 million. Property tax revenue decreased expectedly due to the phase out of tangible personal property taxes. Grants and Entitlements decreased by \$10.6 million which is attributed to the economic downturn.
- The reduction in spending is directly related to the reduction in intergovernmental funding due to the economic decline.

Graph 3
Expenses and Program Revenues 2008
Governmental Activities (Amounts in Millions)



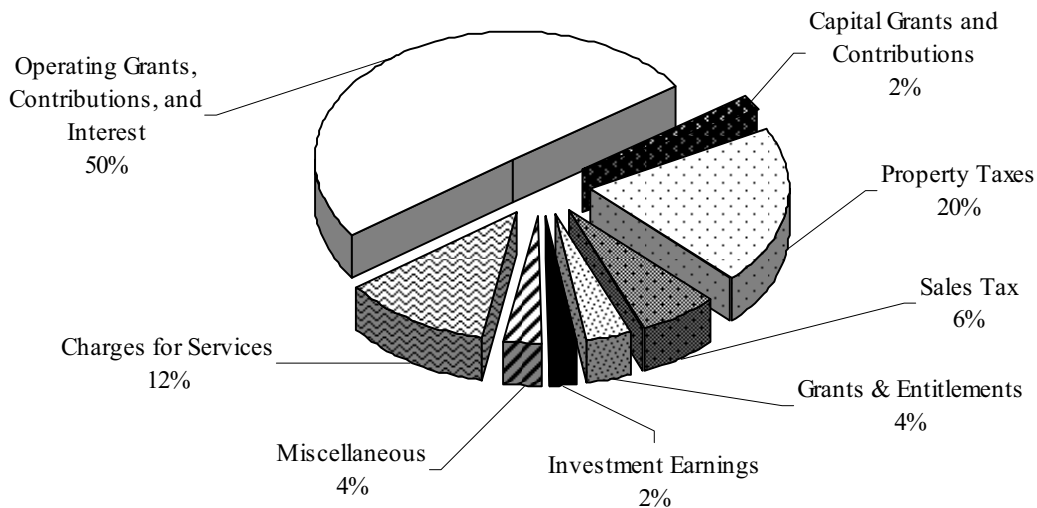
The health program accounted for \$81.5 million or 32.9 percent of total governmental expenses. The next largest program was human services, accounting for \$70.6 million or 28.5 percent of the total expenses for governmental activities.

Current year expenses were 103.6 percent of current year revenues. This percentage increased from 100 percent in 2007 mainly because of the \$12.8 million reduction in general revenues.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2008

Graph 4
Revenues by Source 2008
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$120.5 million or 50.4 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of MRDD - \$14.9 million, Public Assistance - \$42.2 million, the Children Services Board - \$14.3 million and the Mental Health Board - \$26.0 million. Direct charges to users of governmental services, another type of program revenue, made up \$29.0 million or 12.1 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 \$48.6 million or 20.3 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD - \$20.0 million, the Children Services Board - \$8.6 million, the Mental Health Board - \$4.8 million and the General Fund - \$14.7 million.

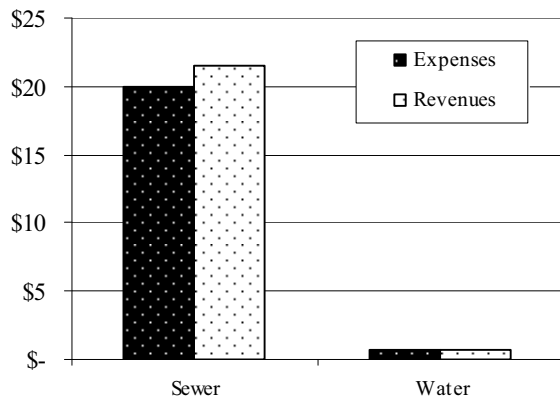
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2008

Business-type Activities

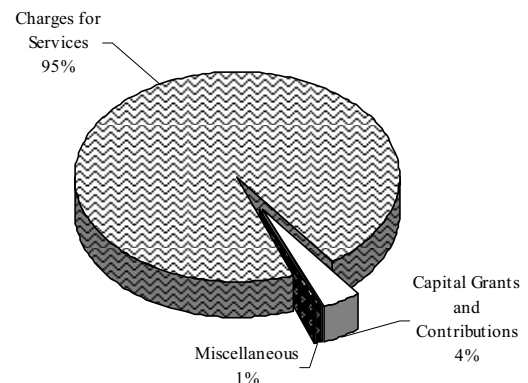
Graph 5

*Expenses and Program Revenues 2008
Business-type Activities (Amounts in Millions)*



Graph 6

*Revenues by Source 2008
Business-type Activities*



Capital grants and contributions for business-type activities decreased from \$3.2 million in 2007 to \$0.9 million in 2008. This represents approximately 4.0 percent of revenue for business-type activities. Charges for services remained the main source of revenue at 96.0 percent. Overall, business-type activities did have an increase in net assets due to holding expenses near the same level as those for 2007.

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 resources that are available to be spent. 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 \$70.4 million. \$46.4 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, 2008*

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 \$5.0 million with a total fund balance of \$7.4 million. Unreserved fund balance represents 8.3 percent of expenditures. This is one measurement of the general fund's liquidity. During 2008, the fund balance of the general fund decreased by \$4.3 million. While the overall fund balance remained stable, some key factors should be noted: Interest income decreased by \$1.52 million as expected. Expenditures remained relatively level compared to revenues as the County made a significant effort to control spending and will continue to do so in the future.

The Mental Retardation and Developmental Disabilities fund balance decreased by \$5.7 million from 2007. This is primarily due to declining property tax revenues while related expenditures increased by \$3.2 million.

The Mental Health fund balance increased by \$3.4 million in 2008. This is attributed to the increase in intergovernmental revenue due to the merger with Alcohol and Drug Addiction Services.

The Children's Services fund balance increased by \$2.2 million for 2008 as compared to \$0.7 million in 2007. Although revenues decreased slightly, expenses were reduced by \$2.2 million.

The Public Assistance fund balance decreased by \$.4 million for 2008 compared to a \$3.6 million increase in 2007. Although there was an increase in intergovernmental revenue of approximately \$5.6 million, there was also a \$1.9 million increase in expenditures. The fund's cash carryover was significantly lower than in 2007 creating the reduction in the fund balance.

Proprietary Funds

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

Unrestricted net assets of the sewer fund at the end of the year amounted to \$13.7 million. The total growth in net assets in this fund was \$1.6 million. This is due largely to the increase in capital contributions.

GENERAL FUND BUDGETING HIGHLIGHTS

Differences between the original budget and the final amended budget were very minor. The only significant change included an increase \$0.5 million for the Sheriff's operations. Budgets were held in check to account for decreasing revenues.

Actual revenues and financing sources were \$.2 million higher than final budgeted revenues and financing sources. This increase is primarily due to greater than anticipated receipts of permissive sales taxes and interest.

Actual expenditures and other financing uses were \$2.9 million less than final budgeted expenditures and financing uses. This decrease was due to the County's ability to control expenditures in the general fund during the year.

STARK COUNTY, OHIO

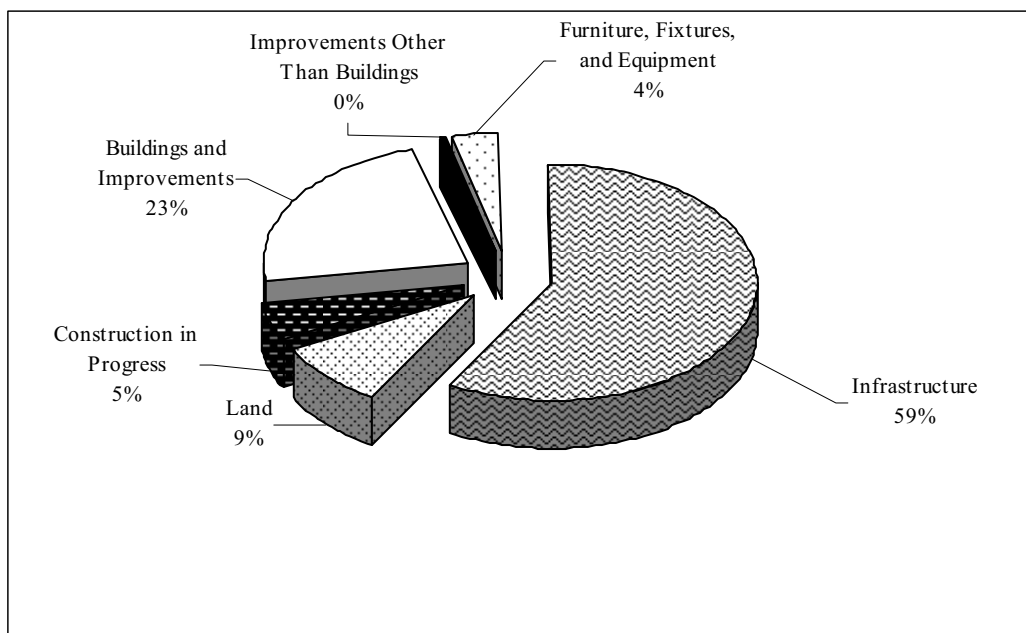
Management Discussion and Analysis
For the Year Ended December 31, 2008

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, 2008 amounts to \$281.1 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 0.8 percent (a 0.3 percent increase in governmental activities and a 1.8 percent increase for business-type activities). Infrastructure accounted for 89.8 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 changes in capital assets during the current fiscal year included the following:

- The completion of the County Office Building garage and the Zimmer Ditch Flood Control projects.
- The Engineer's office completed multiple road resurfacing projects throughout the county including the Broadway & Georgetown intersection and the Fulton Road project.
- MRDD also completed its Southgate Parking Expansion and the Lester Higgin Roof Replacement.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2008

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$8.2 million in the Governmental Activities and \$7.2 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>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<i>Land</i>	\$ 13.6	\$ 13.1	\$ 0.6	\$ 0.6	\$ 14.2	\$ 13.7
<i>Construction in Progress</i>	8.2	11.9	7.2	3.1	15.4	15.0
<i>Buildings and Improvements</i>	35.5	35.6	3.2	3.4	38.7	39.0
<i>Improvements Other Than Buildings</i>	0.6	0.4	0.7	0.7	1.3	1.1
<i>Furniture, Fixtures, and Equipment</i>	5.8	7.1	1.2	1.3	7.0	8.4
<i>Infrastructure</i>	<u>89.8</u>	<u>85.1</u>	<u>114.7</u>	<u>116.8</u>	<u>204.5</u>	<u>201.9</u>
<i>Total Capital Assets</i>	<u>\$ 153.5</u>	<u>\$ 153.2</u>	<u>\$ 127.6</u>	<u>\$ 125.9</u>	<u>\$ 281.1</u>	<u>\$ 279.1</u>

Additional information on the County's capital assets can be found in Note 10.

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>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 13.0	\$ 14.2	\$ 13.0	\$ 14.2
<i>Special Assessment Bonds</i>	4.4	4.8	-	-	4.4	4.8
<i>OWDA Loans</i>	-	-	12.5	13.4	12.5	13.4
<i>OPWC Loans</i>	-	-	0.5	0.6	0.5	0.6
<i>ODOT Loans</i>	3.5	3.6	-	-	3.5	3.6
<i>Capital Leases</i>	0.1	0.1	-	-	0.1	0.1
<i>Compensated Absences</i>	<u>8.0</u>	<u>8.8</u>	<u>0.4</u>	<u>0.4</u>	<u>8.4</u>	<u>9.2</u>
<i>Total</i>	<u>\$ 16.0</u>	<u>\$ 17.3</u>	<u>\$ 26.4</u>	<u>\$ 28.6</u>	<u>\$ 42.4</u>	<u>\$ 45.9</u>

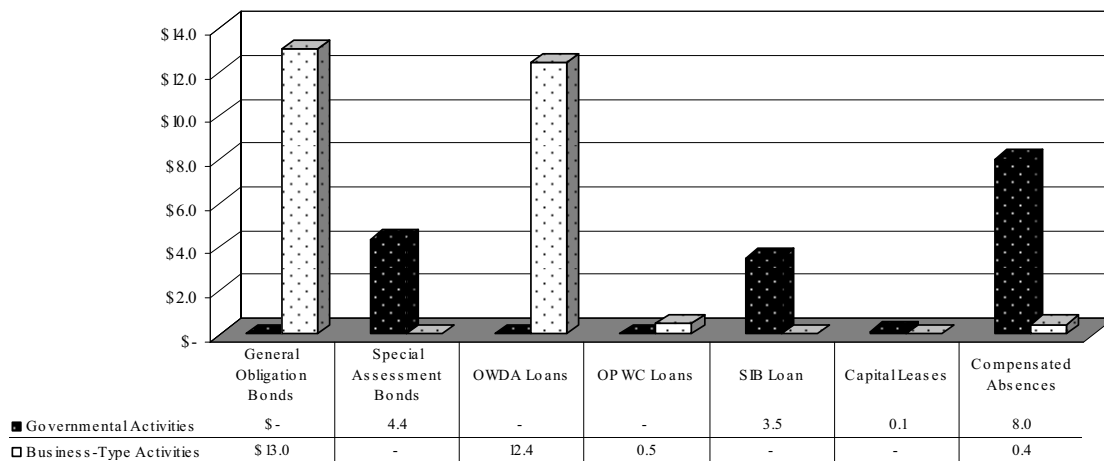
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2008

Additional information on the County’s long-term obligations outstanding can be found in Note 17. The County’s overall legal debt margin was \$185.3 million at December 31, 2008. The County’s un-voted legal debt margin was \$74.7 million at December 31, 2008.

At December 31, 2008, the County had outstanding long-term obligations in the amount of \$16.0 million for the governmental activities and \$26.4 million for the business-type activities. The breakout on debt is presented in the following graph.

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 17 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.

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2008

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Cash Equivalents	\$ 64,618,016	\$ 12,843,561	\$ 77,461,577	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	745,545	-	745,545	390,585	868,940
Cash and Cash Equivalents with Fiscal & Escrow Agents	2,737,516	169,242	2,906,758	-	-
Materials and Supplies Inventory	1,452,653	370,239	1,822,892	-	-
Accrued Interest Receivable	66,930	-	66,930	-	-
Accounts Receivable	1,325,347	3,170,017	4,495,364	-	-
Internal Balances	110,297	(110,297)	-	-	-
Intergovernmental Receivable	48,521,454	-	48,521,454	-	-
Prepaid Items	995,145	81,517	1,076,662	-	-
Sales Taxes Receivable	3,059,191	-	3,059,191	-	-
Property Taxes Receivable	50,573,164	-	50,573,164	-	-
Special Assessments Receivable	7,191,627	3,564,269	10,755,896	-	-
Loans Receivable	2,632,587	-	2,632,587	-	-
Land and Construction in Progress	21,822,641	7,847,483	29,670,124	-	265,000
Depreciable Capital Assets, Net	131,677,035	119,774,205	251,451,240	-	3,144,739
Total Assets	\$ 337,529,148	\$ 147,710,236	\$ 485,239,384	\$ 390,585	\$ 4,278,679
Liabilities					
Accounts Payable	\$ 2,763,467	\$ 159,871	\$ 2,923,338	\$ 1,997	-
Accrued Wages	4,817,139	204,287	5,021,426	-	-
Contracts Payable	219,954	335,907	555,861	-	-
Intergovernmental Payable	2,613,270	240,790	2,854,060	-	-
Accrued Interest Payable	17,449	67,768	85,217	-	-
Retainage Payable	247,135	169,242	416,377	-	-
Claims Payable	3,799,561	-	3,799,561	-	-
Unearned Revenue	46,864,423	-	46,864,423	-	-
Notes Payable	-	7,410,000	7,410,000	-	-
CIC Loans Payable	-	-	-	-	50,000
Long-Term Liabilities:					
Due Within One Year	5,927,607	2,373,549	8,301,156	-	-
Due In More Than One Year	10,030,493	24,032,531	34,063,024	-	3,144,739
Total Liabilities	77,300,498	34,993,945	112,294,443	1,997	3,194,739
Net Assets					
Invested in Capital Assets, Net of Related Debt	149,914,590	98,265,965	248,180,555	-	265,000
Restricted for:					
Capital Projects	144,126	-	144,126	-	-
Debt Service	3,209,740	-	3,209,740	-	-
Special Programs	92,000,325	-	92,000,325	-	-
Unrestricted	14,959,869	14,450,326	29,410,195	388,588	818,940
Total Net Assets	\$ 260,228,650	\$ 112,716,291	\$ 372,944,941	\$ 388,588	\$ 1,083,940

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2008

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 20,726,938	\$ 12,925,934	\$ 896,183	\$ -
Judicial	16,508,346	5,304,446	223,819	-
Public Safety	29,035,723	4,411,631	5,217,805	-
Public Works	21,293,041	99,911	16,050,955	4,508,894
Health	81,485,624	3,561,864	40,875,160	-
Human Services	70,606,830	2,573,947	57,237,846	-
Other	943,632	-	-	-
Intergovernmental	6,874,483	80,774	-	-
Interest and Fiscal Charges	287,439	-	-	-
Total Governmental Activities	247,762,056	28,958,507	120,501,768	4,508,894
Business-Type Activities:				
Sewer	20,044,904	20,693,375	-	863,552
Water	745,422	635,154	-	-
Molly	233	-	-	-
Sheriff's Webcheck	26,926	38,551	-	-
Auditor's License Bureau	139,660	99,986	-	-
Total Business-Type Activities	20,957,145	21,467,066	-	863,552
Total - Primary Government	\$ 268,719,201	\$ 50,425,573	\$ 120,501,768	\$ 5,372,446
Component Units				
Stark County TID	17,128	-	-	113,296
Stark County Port Authority	245,176	18,862	25,000	-
Totals - Component Units	\$ 262,304	\$ 18,862	\$ 25,000	\$ 113,296

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

Investment Earnings

Miscellaneous

Total General Revenues

Extraordinary Item

Total General Revenues and Extraordinary Item

Transfers

Change in Net Assets

Net Assets Beginning of Year - Restated (See Note 3)

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
\$ (6,904,821)	\$ -	\$ (6,904,821)	\$ -	\$ -
(10,980,081)	-	(10,980,081)	-	-
(19,406,287)	-	(19,406,287)	-	-
(633,281)	-	(633,281)	-	-
(37,048,600)	-	(37,048,600)	-	-
(10,795,037)	-	(10,795,037)	-	-
(943,632)	-	(943,632)	-	-
(6,793,709)	-	(6,793,709)	-	-
(287,439)	-	(287,439)	-	-
<u>(93,792,887)</u>	<u>-</u>	<u>(93,792,887)</u>	<u>-</u>	<u>-</u>
-	1,512,023	1,512,023	-	-
-	(110,268)	(110,268)	-	-
-	(233)	(233)	-	-
-	11,625	11,625	-	-
-	(39,674)	(39,674)	-	-
-	<u>1,373,473</u>	<u>1,373,473</u>	-	-
<u>(93,792,887)</u>	<u>1,373,473</u>	<u>(92,419,414)</u>	-	-
-	-	-	96,168	-
-	-	-	-	(201,314)
-	-	-	<u>96,168</u>	<u>(201,314)</u>
14,667,418	-	14,667,418	-	-
19,979,309	-	19,979,309	-	-
551,042	-	551,042	-	-
4,828,872	-	4,828,872	-	-
8,602,472	-	8,602,472	-	-
15,148,999	-	15,148,999	-	-
8,601,827	-	8,601,827	-	-
5,120,020	-	5,120,020	6,157	30,102
<u>7,545,658</u>	<u>133,367</u>	<u>7,679,025</u>	<u>-</u>	<u>99,788</u>
85,045,617	133,367	85,178,984	6,157	129,890
<u>(1,107,130)</u>	<u>-</u>	<u>(1,107,130)</u>	<u>-</u>	<u>-</u>
83,938,487	133,367	84,071,854	6,157	129,890
<u>70,527</u>	<u>(70,527)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(9,783,873)</u>	<u>1,436,313</u>	<u>(8,347,560)</u>	<u>102,325</u>	<u>(71,424)</u>
<u>270,012,523</u>	<u>111,279,978</u>	<u>381,292,501</u>	<u>286,263</u>	<u>1,155,364</u>
<u>260,228,650</u>	<u>\$ 112,716,291</u>	<u>\$ 372,944,941</u>	<u>\$ 388,588</u>	<u>\$ 1,083,940</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2008

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Cash Equivalents	\$ 5,956,637	\$ 17,482,298	\$ 7,261,340	\$ 7,884,927	\$ 1,867,630
Cash and Cash Equivalents in Segregated Accounts	711,042	-	-	34,503	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	49,955	2,490,381	-	-	-
Property Taxes Receivable	15,200,139	20,849,958	5,023,263	8,923,116	-
Sales Taxes Receivable	3,059,191	-	-	-	-
Accounts Receivable	170,316	613,461	25,798	128,682	45,026
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	70,527	-	-	-	-
Due from Other Funds	-	-	-	-	1,221,714
Intergovernmental Receivable	4,430,935	4,833,191	7,255,632	5,278,345	13,742,583
Accrued Interest Receivable	66,930	-	-	-	-
Materials and Supplies Inventory	303,276	176,699	8,601	-	9,877
Loans Receivable	-	-	-	-	-
Prepaid Items	316,618	211,487	170,107	32,977	222,947
Total Assets	\$ 30,335,566	\$ 46,657,475	\$ 19,744,741	\$ 22,282,550	\$ 17,109,777
Liabilities					
Accounts Payable	\$ 380,990	\$ 192,195	\$ 354,078	\$ 985,561	\$ 615,586
Accrued Wages	1,580,791	1,412,847	68,302	154,305	959,500
Contracts Payable	99,988	26,400	4,650	2,731	-
Due to Other Funds	27,369	-	-	1,221,714	-
Intergovernmental Payable	473,647	336,820	16,857	160,527	481,596
Retainage Payable	49,955	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	20,329,068	25,503,439	8,736,655	12,973,924	10,771,417
Total Liabilities	22,941,808	27,471,701	9,180,542	15,498,762	12,828,099
Fund Balances					
Reserved for Encumbrances	1,827,785	896,401	6,838,792	1,749,873	2,040,041
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	557,951	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	5,008,022	-	-	-	-
Special Revenue Funds	-	18,289,373	3,725,407	5,033,915	2,241,637
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	7,393,758	19,185,774	10,564,199	6,783,788	4,281,678
Total Liabilities and Fund Balances	\$ 30,335,566	\$ 46,657,475	\$ 19,744,741	\$ 22,282,550	\$ 17,109,777

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 15,667,593	\$ 56,120,425
-	745,545
197,180	2,737,516
576,688	50,573,164
-	3,059,191
342,064	1,325,347
7,191,627	7,191,627
89,657	160,184
-	1,221,714
12,935,975	48,476,661
-	66,930
954,200	1,452,653
2,632,587	2,632,587
<u>35,870</u>	<u>990,006</u>
<u>\$ 40,623,441</u>	<u>\$ 176,753,550</u>
\$ 141,727	\$ 2,670,137
641,394	4,817,139
86,185	219,954
12,312	1,261,395
205,941	1,675,388
197,180	247,135
49,887	49,887
<u>17,137,804</u>	<u>95,452,307</u>
<u>18,472,430</u>	<u>106,393,342</u>
7,406,937	20,759,829
2,632,587	2,632,587
-	557,951
-	5,008,022
10,796,495	40,086,827
395,074	395,074
<u>919,918</u>	<u>919,918</u>
<u>22,151,011</u>	<u>70,360,208</u>
<u>\$ 40,623,441</u>	<u>\$ 176,753,550</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2008*

Total Governmental Fund Balances \$ 70,360,208

*Amounts reported for governmental activities in the statement of
net assets are different because:*

Certain long-term assets are not available to pay for current period expenditures and
and therefore are deferred in the funds.

Special Assessments Receivable	7,191,628	
Sales Taxes Receivable	1,229,497	
Property Taxes Receivable	5,658,455	
Intergovernmental Receivable	<u>34,508,304</u>	48,587,884

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	(8,013,502)	
Special Assessment Bonds	(4,359,512)	
ODOT SIB Loan	(3,529,956)	
Accrued Interest	(17,449)	
Capital Leases	<u>(55,130)</u>	(15,975,549)

Capital assets used in governmental activities are not financial resources
and therefore are not reported in the funds. 153,499,676

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. 3,756,431

Net Assets of Governmental Activities \$ 260,228,650

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2008

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 14,450,388	\$ 19,971,903	\$ 4,765,735	\$ 8,382,101	\$ -
Permissive Sales Tax	11,669,981	-	-	-	-
Charges for Services	12,742,597	2,583,947	327,573	1,352,233	-
Licenses and Permits	41,369	-	-	-	-
Fines and Forfeitures	495,477	-	-	-	-
Intergovernmental	10,460,555	17,536,713	32,063,685	14,148,947	43,326,234
Special Assessments	-	50,000	-	-	-
Interest	5,051,049	-	8,374	-	-
Rent	349,556	300	-	-	-
Other	1,559,289	924,176	953,257	301,029	3,361,255
Total Revenues	<u>56,820,261</u>	<u>41,067,039</u>	<u>38,118,624</u>	<u>24,184,310</u>	<u>46,687,489</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ 15,350,878	\$ -	\$ -	\$ -	\$ -
Judicial	12,983,935	-	-	-	-
Public Safety	21,415,293	-	-	-	-
Public Works	1,796,040	-	-	-	-
Health	-	45,788,559	34,717,402	-	-
Human Services	1,110,052	-	-	21,984,612	47,096,464
Other	940,952	-	-	-	-
Capital Outlay	27,337	18,700	-	-	-
Intergovernmental	6,819,967	-	-	-	-
Debt Service:					
Principal Retirement	18,870	-	-	-	-
Interest and Fiscal Charges	498	-	-	-	-
Total Expenditures	<u>60,463,822</u>	<u>45,807,259</u>	<u>34,717,402</u>	<u>21,984,612</u>	<u>47,096,464</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,643,561)</u>	<u>(4,740,220)</u>	<u>3,401,222</u>	<u>2,199,698</u>	<u>(408,975)</u>
Other Financing Sources (Uses)					
Transfers In	458,547	-	-	-	-
Proceeds from Sale of Capital Assets	19,010	-	-	-	-
Transfers Out	(76,948)	(910,000)	-	-	-
Total Other Financing Sources (Uses)	<u>400,609</u>	<u>(910,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Extraordinary Item	(1,107,130)	-	-	-	-
Net Change in Fund Balances	(4,350,082)	(5,650,220)	3,401,222	2,199,698	(408,975)
Fund Balances Beginning of Year - Restated (See Note 3)	<u>11,743,840</u>	<u>24,835,994</u>	<u>7,162,977</u>	<u>4,584,090</u>	<u>4,690,653</u>
Fund Balances End of Year	<u>\$ 7,393,758</u>	<u>\$ 19,185,774</u>	<u>\$ 10,564,199</u>	<u>\$ 6,783,788</u>	<u>\$ 4,281,678</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds			
\$ 543,854	\$ 48,113,981			
3,495,382	15,165,363			
9,603,034	26,609,384			
83,754	125,123			
156,953	652,430			
26,509,766	144,045,900			
671,425	721,425			
60,597	5,120,020			
-	349,856			
<u>1,240,658</u>	<u>8,339,664</u>			
<u>42,365,423</u>	<u>249,243,146</u>			
		Net change in fund balances - Total Governmental Funds	\$	(1,385,273)
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
		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.		(10,252,310)
		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 accrued interest payable and compensated absences.		789,887
\$ 4,702,262	\$ 20,053,140	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 asset additions exceeded depreciation in the period.		
3,769,832	16,753,767			
5,630,526	27,045,819			
15,718,892	17,514,932			
785,503	81,291,464			
605,233	70,796,361	Capital Asset Additions	10,853,373	
2,680	943,632	Depreciation Expense	<u>(10,524,028)</u>	
7,414,984	7,461,021			329,345
54,516	6,874,483			
573,221	592,091	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(10,000)
<u>288,566</u>	<u>289,064</u>			
<u>39,546,215</u>	<u>249,615,774</u>			
		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.		592,091
<u>2,819,208</u>	<u>(372,628)</u>			
		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.		152,387
987,448	1,445,995			
4,948	23,958			
<u>(388,520)</u>	<u>(1,375,468)</u>			
<u>603,876</u>	<u>94,485</u>			
		<i>Change in Net Assets of Governmental Activities</i>	\$	<u>(9,783,873.00)</u>
-	(1,107,130)			
3,423,084	(1,385,273)			
<u>18,727,927</u>	<u>71,745,481</u>			
<u>\$ 22,151,011</u>	<u>\$ 70,360,208</u>			

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, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 15,149,255	\$ 14,450,237	\$ 14,450,388	\$ 151
Permissive Sales Tax	11,000,000	11,410,000	11,753,460	343,460
Charges for Services	13,756,520	12,964,471	12,655,123	(309,348)
Licenses and Permits	41,000	41,000	41,279	279
Fines and Forfeitures	405,000	405,000	437,443	32,443
Intergovernmental	9,988,463	10,697,685	10,739,195	41,510
Interest	4,304,000	4,954,000	5,219,125	265,125
Rentals	335,000	335,000	351,259	16,259
Other	1,050,000	1,422,016	1,568,916	146,900
Total Revenues	<u>56,029,238</u>	<u>56,679,409</u>	<u>57,216,188</u>	<u>536,779</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	17,243,223	17,725,493	17,102,440	623,053
Judicial	13,408,154	13,531,029	13,387,175	143,854
Public Safety	21,423,942	21,983,940	21,633,885	350,055
Public Works	2,662,370	2,249,370	2,160,477	88,893
Human Services	1,152,271	1,202,272	1,177,216	25,056
Other	2,858,884	2,858,884	1,238,530	1,620,354
Intergovernmental	7,184,152	6,899,342	6,899,342	-
Total Expenditures	<u>65,932,996</u>	<u>66,450,330</u>	<u>63,599,065</u>	<u>2,851,265</u>
Excess (Deficiency) of Revenues				
Over (Under)(Expenditures	<u>(9,903,758)</u>	<u>(9,770,921)</u>	<u>(6,382,877)</u>	<u>3,388,044</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	17,810	19,010	1,200
Advances Out	-	(70,527)	(70,527)	-
Transfers In	450,000	808,546	458,547	(349,999)
Transfers Out	-	(81,100)	(76,948)	4,152
Total Other Financing Sources (Uses)	<u>450,000</u>	<u>674,729</u>	<u>330,082</u>	<u>(344,647)</u>
Net Change in Fund Balance	<u>(9,453,758)</u>	<u>(9,096,192)</u>	<u>(6,052,795)</u>	<u>3,043,397</u>
Fund Balance at Beginning of Year - Restated (See Note 3)	3,926,781	3,926,781	3,926,781	-
Prior Year Encumbrances Appropriated	<u>4,024,558</u>	<u>4,024,558</u>	<u>4,024,558</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ (1,502,419)</u>	<u>\$ (1,144,853)</u>	<u>\$ 1,898,544</u>	<u>\$ 3,043,397</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, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 20,747,988	\$ 20,747,988	\$ 19,971,903	\$ (776,085)
Charges for Services	114,564	114,564	2,834,424	2,719,860
Intergovernmental	16,874,516	16,986,710	17,718,251	731,541
Special Assessments	-	-	50,000	50,000
Rentals	-	-	300	300
Other	473,084	473,084	941,342	468,258
Total Revenues	<u>38,210,152</u>	<u>38,322,346</u>	<u>41,516,220</u>	<u>3,193,874</u>
Expenditures				
Current:				
Health	49,404,649	48,997,088	47,057,101	1,939,987
Deficiency of Revenues Under Expenditures	(11,194,497)	(10,674,742)	(5,540,881)	5,133,861
Other Financing Sources (Uses)				
Transfers In	508,608	636,596	-	(636,596)
Transfers Out	(830,118)	(933,000)	(910,000)	23,000
Total Other Financing Sources (Uses)	<u>(321,510)</u>	<u>(296,404)</u>	<u>(910,000)</u>	<u>(613,596)</u>
Net Change in Fund Balance	(11,516,007)	(10,971,146)	(6,450,881)	4,520,265
Fund Balance Beginning of Year	20,736,585	20,736,585	20,736,585	-
Prior Year Encumbrances Appropriated	1,289,209	1,289,209	1,289,209	-
Fund Balance End of Year	<u>\$ 10,509,787</u>	<u>\$ 11,054,648</u>	<u>\$ 15,574,913</u>	<u>\$ 4,520,265</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, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Over/(Under)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 2,561,111	\$ 6,658,889	\$ 4,765,735	\$ (1,893,154)
Charges for Services	325,575	623,075	377,484	(245,591)
Intergovernmental	15,253,727	41,637,971	31,680,521	(9,957,450)
Interest	330	393	8,417	8,024
Other	852,975	887,975	957,677	69,702
Total Revenues	<u>18,993,718</u>	<u>49,808,303</u>	<u>37,789,834</u>	<u>(12,018,469)</u>
Expenditures				
Current:				
Health	<u>20,394,372</u>	<u>51,435,756</u>	<u>42,287,225</u>	<u>9,148,531</u>
Deficiency of Revenues Under Expenditures	(1,400,654)	(1,627,453)	(4,497,391)	(2,869,938)
Other Financing Sources (Uses)				
Advances Out	-	(1,000,000)	-	1,000,000
Transfers In	162,505	254,077	-	(254,077)
Transfers Out	-	(312,658)	(150,153)	162,505
Total Other Financing Sources (Uses)	<u>162,505</u>	<u>(1,058,581)</u>	<u>(150,153)</u>	<u>908,428</u>
Net Change in Fund Balance	(1,238,149)	(2,686,034)	(4,647,544)	(1,961,510)
Fund Balance Beginning of Year - Restated (See Note 3)	3,279,461	3,279,461	3,279,461	-
Prior Year Encumbrances Appropriated	<u>1,226,492</u>	<u>1,226,492</u>	<u>1,226,492</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,267,804</u>	<u>\$ 1,819,919</u>	<u>\$ (141,591)</u>	<u>\$ (1,961,510)</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, 2008*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 8,729,455	\$ 8,729,455	\$ 8,382,101	\$ (347,354)
Charges for Services	1,340,000	1,340,000	1,341,957	1,957
Intergovernmental	17,377,198	17,377,198	13,700,327	(3,676,871)
Other	230,000	230,000	290,705	60,705
Total Revenues	<u>27,676,653</u>	<u>27,676,653</u>	<u>23,715,090</u>	<u>(3,961,563)</u>
Expenditures				
Current:				
Human Services	<u>28,658,882</u>	<u>28,658,883</u>	<u>24,919,659</u>	<u>3,739,224</u>
Net Change in Fund Balance	(982,229)	(982,230)	(1,204,569)	(222,339)
Fund Balance Beginning of Year	2,859,528	2,859,528	2,859,528	-
Prior Year Encumbrances Appropriated	<u>3,030,842</u>	<u>3,030,842</u>	<u>3,030,842</u>	-
Fund Balance End of Year	<u>\$ 4,908,141</u>	<u>\$ 4,908,140</u>	<u>\$ 4,685,801</u>	<u>\$ (222,339)</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, 2008*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Intergovernmental	\$ 48,400,000	\$ 48,400,000	\$ 42,839,571	\$ (5,560,429)
Other	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,312,729</u>	<u>(687,271)</u>
Total Revenues	<u>52,400,000</u>	<u>52,400,000</u>	<u>46,152,300</u>	<u>(6,247,700)</u>
Expenditures				
Current:				
Human Services	<u>51,061,558</u>	<u>52,061,557</u>	<u>50,349,256</u>	<u>1,712,301</u>
Net Change in Fund Balance	1,338,442	338,443	(4,196,956)	(4,535,399)
Fund Balance Beginning of Year	(450,892)	(450,892)	(450,892)	-
Prior Year Encumbrances Appropriated	<u>3,661,558</u>	<u>3,661,558</u>	<u>3,661,558</u>	-
Fund Balance End of Year	<u>\$ 4,549,108</u>	<u>\$ 3,549,109</u>	<u>\$ (986,290)</u>	<u>\$ (4,535,399)</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2008

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 11,960,107	\$ 883,454	\$ 12,843,561	\$ 8,497,591
Cash and Cash Equivalents with Fiscal Agents	169,242	-	169,242	-
Accounts Receivable	3,132,202	37,815	3,170,017	-
Special Assessments Receivable	3,564,269	-	3,564,269	-
Due from Other Funds	-	-	-	39,681
Intergovernmental Receivable	-	-	-	44,793
Materials and Supplies Inventory	370,239	-	370,239	-
Prepaid Items	80,923	594	81,517	5,139
Total Current Assets	19,276,982	921,863	20,198,845	8,587,204
Noncurrent Assets				
Land and Construction in Progress	7,821,083	26,400	7,847,483	-
Depreciable Capital Assets, Net	112,322,969	7,451,236	119,774,205	-
Total Noncurrent Assets	120,144,052	7,477,636	127,621,688	-
Total Assets	139,421,034	8,399,499	147,820,533	8,587,204
Liabilities				
Current Liabilities				
Accounts Payable	104,330	55,541	159,871	93,330
Contracts Payable	335,907	-	335,907	-
Accrued Wages	191,651	12,636	204,287	-
Retainage Payable	169,242	-	169,242	-
Interfund Payable	-	110,297	110,297	-
Intergovernmental Payable	237,262	3,528	240,790	937,882
Accrued Interest Payable	67,768	-	67,768	-
Notes Payable	7,410,000	-	7,410,000	-
Claims Payable	-	-	-	3,799,561
Compensated Absences Payable	98,450	3,498	101,948	-
OPWC Loan Payable	66,253	-	66,253	-
OWDA Loan Payable	1,007,293	-	1,007,293	-
General Obligation Bonds Payable	1,143,055	55,000	1,198,055	-
Total Current Liabilities	10,831,211	240,500	11,071,711	4,830,773
Long-Term Liabilities				
Compensated Absences Payable (Net of Current Portion)	330,090	5,710	335,800	-
OPWC Loans Payable (Net of Current Portion)	418,869	-	418,869	-
OWDA Loans Payable (Net of Current Portion)	11,438,392	-	11,438,392	-
General Obligation Bonds Payable (Net of Current Portion)	11,334,470	505,000	11,839,470	-
Total Long-Term Liabilities	23,521,821	510,710	24,032,531	-
Total Liabilities	34,353,032	751,210	35,104,242	4,830,773
Net Assets				
Invested in Capital Assets, Net of Related Debt	91,348,329	6,917,636	98,265,965	-
Unrestricted	13,719,673	730,653	14,450,326	3,756,431
Total Net Assets	\$ 105,068,002	\$ 7,648,289	\$ 112,716,291	\$ 3,756,431

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, 2008

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 20,693,375	\$ 773,691	\$ 21,467,066	\$ 16,488,424
Special Assessments	223,564	-	223,564	-
Other	<u>72,778</u>	<u>60,589</u>	<u>133,367</u>	<u>553,598</u>
Total Operating Revenues	<u>20,989,717</u>	<u>834,280</u>	<u>21,823,997</u>	<u>17,042,022</u>
Operating Expenses				
Salaries	4,987,210	277,471	5,264,681	-
Contractual Services	8,048,480	335,836	8,384,316	93,035
Materials and Supplies	1,138,788	33,213	1,172,001	1,994
Claims	-	-	-	16,766,526
Depreciation	3,770,038	192,346	3,962,384	-
Other	<u>143,911</u>	<u>35,539</u>	<u>179,450</u>	<u>28,080</u>
Total Operating Expenses	<u>18,088,427</u>	<u>874,405</u>	<u>18,962,832</u>	<u>16,889,635</u>
Operating Income (Loss)	<u>2,901,290</u>	<u>(40,125)</u>	<u>2,861,165</u>	<u>152,387</u>
Non-Operating Expenses				
Interest and Fiscal Charges	<u>(1,956,477)</u>	<u>(37,836)</u>	<u>(1,994,313)</u>	<u>-</u>
Income (Loss) before Capital Contributions and Transfers	<u>944,813</u>	<u>(77,961)</u>	<u>866,852</u>	<u>152,387</u>
Capital Contributions	639,988	-	639,988	-
Transfers Out	<u>-</u>	<u>(70,527)</u>	<u>(70,527)</u>	<u>-</u>
Change in Net Assets	<u>1,584,801</u>	<u>(148,488)</u>	<u>1,436,313</u>	<u>152,387</u>
Net Assets Beginning of Year	<u>103,483,201</u>	<u>7,796,777</u>	<u>111,279,978</u>	<u>3,604,044</u>
Net Assets End of Year	<u>\$ 105,068,002</u>	<u>\$ 7,648,289</u>	<u>\$ 112,716,291</u>	<u>\$ 3,756,431</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 20,331,465	\$ 774,860	\$ 21,106,325	\$ -
Cash Received from Interfund Services Provided	-	-	-	17,448,497
Cash Received from Other Operating Revenues	71,387	60,589	131,976	553,598
Cash Received from Special Assessments	563,496	-	563,496	-
Cash Payments for Goods and Services	(7,875,621)	(357,531)	(8,233,152)	(113,678)
Cash Payments for Employee Services and Benefits	(5,003,308)	(268,610)	(5,271,918)	-
Cash Payments to Suppliers for Goods and Services	(1,017,643)	(33,213)	(1,050,856)	-
Cash Payments for Claims	-	-	-	(17,303,884)
Cash Payments for Other Operating Expenses	(142,470)	(35,483)	(177,953)	(28,080)
Net Cash Provided by Operating Activities	6,927,306	140,612	7,067,918	556,453
Cash Flows from Noncapital Financing Activities				
Advances In	-	110,297	110,297	-
Transfers Out	-	(70,527)	(70,527)	-
Net Cash Provided by Noncapital Financing Activities	-	39,770	39,770	-
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(6,420,596)	-	(6,420,596)	-
Proceeds from Capital Debt	13,535,000	-	13,535,000	-
Principal Paid on Capital Debt	(14,099,061)	(55,000)	(14,154,061)	-
Interest Paid on Capital Debt	(1,888,709)	(37,836)	(1,926,545)	-
Net Cash Used for Capital and Related Financing Activities	(8,873,366)	(92,836)	(8,966,202)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(1,946,060)	87,546	(1,858,514)	556,453
Cash and Cash Equivalents Beginning of Year	13,906,167	795,908	14,702,075	7,941,138
Cash and Cash Equivalents End of Year	\$ 11,960,107	\$ 883,454	\$ 12,843,561	\$ 8,497,591

(continued)

Note: Cash and Cash Equivalents does not include Cash and Cash Equivalents with Fiscal Agents.

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 2,901,290	\$ (40,125)	\$ 2,861,165	\$ 152,387
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation Expense	3,770,038	192,346	3,962,384	-
(Increase) Decrease in Assets				
Accounts Receivable	(363,301)	1,169	(362,132)	-
Due from Other Funds	-	-	-	952,984
Intergovernmental Receivable	-	-	-	7,089
Special Assessments Receivable	339,932	-	339,932	-
Materials and Supplies Inventory	39,450	-	39,450	-
Prepays	(32,895)	59	(32,836)	(399)
Increase (Decrease) in Liabilities				
Accounts Payable	104,330	(21,688)	82,642	(76,976)
Accrued Wages and Benefits	22,402	5,704	28,106	-
Compensated Absences Payable	17,227	3,978	21,205	-
Due to Other Funds	(58,986)	(2,289)	(61,275)	-
Intergovernmental Payable	187,819	1,458	189,277	26,726
Claims Payable	-	-	-	(505,358)
Total Adjustments	<u>4,026,016</u>	<u>180,737</u>	<u>4,206,753</u>	<u>404,066</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 6,927,306</u>	<u>\$ 140,612</u>	<u>\$ 7,067,918</u>	<u>\$ 556,453</u>

Non-Cash Capital Financing Activities

Developers donated \$639,988 of sewer lines to the sewer fund.

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2008

	Private Purpose Trusts	Agency Funds
<i>Assets</i>		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ 170,252	\$ 23,065,159
Cash and Cash Equivalents in Segregated Accounts	-	3,880,069
Taxes Receivable	-	303,407,215
Special Assessments Receivable	-	10,868,173
Intergovernmental Receivable	-	14,862,615
	<u>170,252</u>	<u>356,083,231</u>
<i>Total Assets</i>	<u>\$ 170,252</u>	<u>\$ 356,083,231</u>
<i>Liabilities</i>		
<i>Current Liabilities:</i>		
Intergovernmental Payable	-	\$ 339,516,843
Deposits Held and Due to Others	-	7,835,537
Undistributed Monies	-	8,730,851
	<u>-</u>	<u>356,083,231</u>
<i>Total Liabilities</i>	<u>-</u>	<u>356,083,231</u>
<i>Net Assets</i>		
Held in Trust for Private Purposes	<u>\$ 170,252</u>	

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Year Ended December 31, 2008

	<u>Private Purpose Trusts</u>
<i>Additions</i>	
Contributions	\$ 25,599
<i>Deductions</i>	
Other Operating Expenses	<u>71,365</u>
<i>Change in Net Assets</i>	(45,766)
<i>Net Assets Beginning of Year</i>	<u>216,018</u>
<i>Net Assets End of Year</i>	<u>\$ 170,252</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2008

Assets

Cash and Cash Equivalents	\$	83,056
Accounts Receivable		271,679
Inventories		116,669
Investments		630,131
Prepaid Expenses		28,814
Property and Equipment:		
Operational Equipment		510,144
Administrative Office Equipment		105,267
Administrative Software		85,756
Administrative Office Furniture		15,430
Building Improvements		<u>37,117</u>
		753,714
Accumulated Depreciation		<u>(670,092)</u>
		<u>83,622</u>

Total Assets \$ 1,213,971

Liabilities and Net Assets

Accounts Payable	\$	13,506
Deferred Revenue		6,028
Accrued Expenses:		
Wages		57,751
Payroll Taxes		2,409
Workers' Compensation		17,670
Sales Tax		<u>2,992</u>
		<u>80,822</u>

Total Liabilities 100,356

Unrestricted Net Assets 1,095,903

Temporarily Restricted Net Assets 17,712

Total Net Assets 1,113,615

Total Liabilities and Net Assets \$ 1,213,971

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, 2008

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$	1,978,220
Investment Income		42,272
(Loss) on Investments Reported at Fair Value		(217,959)
Contributions		3,462
In-Kind Contributions		1,288,651
Other		621
Total Unrestricted Revenues		<u>3,095,267</u>

Expenses

Program Services:		
Rehabilitation and Training		3,151,187
Supporting Services:		
General and Administration		496,754
Total Expenses		<u>3,647,941</u>

Change in Net Assets (552,674)

Net Assets at Beginning of Year 1,666,289

Net Assets End of Year \$ 1,113,615

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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 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 Job and Family 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 26, 27, and 28 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, 2008

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 dependent 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 20, 21 and 22 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, 2008*

As the custodian of public funds, the County Treasurer invests all public monies 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
Stark County Family 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 funds 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, 2008

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 special programs 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. Non-major 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 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, 2008*

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. Other enterprise funds of the county account for operations that are financed and operated in a manner similar to private business enterprises. See page 106 for a further definition. 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.

The other enterprise funds of the County account for the water services provided to users within the County, along with liabilities still owed to the discontinued operations of the home and hospital.

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 in Note 1.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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 reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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, while 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 6.) Revenue from grants, entitlements and donations are 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 7), interest, federal and state grants and subsidies, state-levied, locally-shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

Unearned/Deferred Revenue Unearned 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, 2008, but which were levied to finance year 2009 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. Receivables that will not be collected within the available period are also reported as deferred revenue on governmental fund financial statements.

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. Monies 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

During 2008, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements, Financial Asset Management, and STAROhio. 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 invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2008. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investments could be sold for on December 31, 2008.

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 2008 amounted to \$5,051,049, which includes \$4,849,008 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 monies held separate from the County treasury. These depository accounts are presented as "Cash and Cash Equivalents 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, 2008, 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 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
<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>

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 is listed regardless of cost. The County's governmental infrastructure assets consist of roads and bridges. The County's business-type infrastructure assets consist of sanitary sewers. 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.

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 explained 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2008

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 and compensated absences 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 when due, in the fund financial statements.

M. 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, 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.

N. 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 first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

O. 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 represent service charges for county sewer, county water, Sheriff webcheck, 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.

P. 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

Q. Interfund Activity

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

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 non-operating 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.

R. 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. The Auditor of State performed a special audit of the Stark County Treasurer's office for the period January 1, 2005 through April 13, 2009. The Auditor of State issued a finding for recovery against a Stark County Treasurer employee for theft of County funds. The County is pursuing full recovery for this theft. For 2008, the County recorded \$1,107,130 based on the special audit findings.

S. 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.

T. Implementation of New Accounting Policies

For 2008, the County has implemented GASB Statement No. 49, "*Accounting and Financial Reporting for Pollution Remediation Obligations*". The implementation of GASB Statement No. 49 did not affect the presentation of the financial statements of the County.

NOTE 3. RESTATEMENT OF FUND BALANCES/NET ASSETS

In the prior year, intergovernmental revenue was overstated by \$15,205,472 in the major mental health special revenue fund and \$7,408,233 in governmental activities. Prior to 2008, cash was overstated by \$1,847,870 based on the Auditor of State special audit findings (referenced in footnote number 2R). Also, during the current year, the alcohol and drug board fund merged with the mental health fund since services provided by these funds were similar in nature. As a result, fund balances and net assets have been restated as follows:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	<i>General Fund</i>	<i>Mental Health</i>	<i>Governmental Funds</i>	<i>Governmental Activities</i>
<i>Previously Reported Fund Balances/Net Assets at 12/31/07</i>	\$ 13,591,710	\$ 20,411,877	\$ 20,684,499	\$ 279,268,626
<i>Decrease in Cash Balance</i>	(1,847,870)	-	-	(1,847,870)
<i>Intergovernmental Receivable/Revenue</i>	-	(15,205,472)	-	(7,408,233)
<i>Merge of Alcohol and Drug Board Fund with Mental Health Fund</i>	-	1,956,572	(1,956,572)	-
<i>Restated Fund Balances/Net Assets at 1/1/08</i>	<u>\$ 11,743,840</u>	<u>\$ 7,162,977</u>	<u>\$ 18,727,927</u>	<u>\$ 270,012,523</u>

The following is a summary of adjustments to the beginning balance of the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual for the general fund and mental health fund. The adjustment to the general fund is due to the decrease in cash balance caused by the discovery of theft in the Treasurer’s office in years prior to 2008. The adjustment to the mental health fund is needed for the merge of the alcohol and drug board fund.

	<i>General Fund</i>	<i>Mental Health</i>
<i>Previously Reported Fund Balance at 12/31/07</i>	\$ 5,774,651	\$ 2,570,809
<i>Adjustment</i>	<u>(1,847,870)</u>	<u>708,652</u>
<i>Restated Fund Balance at 1/1/08</i>	<u>\$ 3,926,781</u>	<u>\$ 3,279,461</u>

NOTE 4. BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual are presented in the basic financial statements for the General Fund and the 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) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- d) 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, 2008

Adjustments necessary to convert the results of operations at the end of the year 2008 on the Budget basis to the GAAP basis are as follows:

	<i>Mental Retardation and Developmental</i>		<i>Mental</i>	<i>Children's</i>	<i>Public</i>
	<u>General</u>	<u>Disabilities</u>	<u>Health</u>	<u>Services</u>	<u>Assistance</u>
GAAP Basis	\$ (4,350,082)	\$ (5,650,220)	\$ 3,401,222	\$ 2,199,698	\$ (408,975)
Net Adjustment for Revenue Accruals	395,927	449,181	(328,790)	(469,220)	(535,189)
Net Adjustment for Expenditure Accruals	(790,070)	(152,351)	(512,317)	(82,207)	(398,872)
Extraordinary Item	1,107,130	-	-	-	-
Advances Out	(70,527)	-	-	-	-
Encumbrances	<u>(2,345,173)</u>	<u>(1,097,491)</u>	<u>(7,207,659)</u>	<u>(2,852,840)</u>	<u>(2,853,920)</u>
Budget Basis	<u>\$ (6,052,795)</u>	<u>\$ (6,450,881)</u>	<u>\$ (4,647,544)</u>	<u>\$ (1,204,569)</u>	<u>\$ (4,196,956)</u>

NOTE 5. DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into three categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Such monies 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 monies deposited with the institution.

Interim monies 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; 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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2008

agency securities shall be direct issuances of federal government agencies or instrumentalities.

2. 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 2 percent, be marked to market daily, and that the term of the agreement must not exceed 30 days.
3. 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.
4. Time certificates of deposit, savings or deposit accounts, including but not limited to passbook accounts.
5. 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.
6. The State Treasurer's investment pool (STAR Ohio).
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 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.

Safety of principal shall be the most important objective of the County's investment program. The investment of County money shall be conducted in a manner that seeks to ensure preservation of capital in the portfolio within the context of the following criteria:

Credit Risk (default risk) – Credit risk is the risk of loss due to the failure of a security issuer to pay principal or interest, or the failure of the issuer to make timely payments of principal or interest. Credit risk shall be minimized by (1) diversifying investments by the obligor, (2) ensuring that minimum quality ratings required by the County Depository Law exist prior to the purchase of commercial paper notes, bankers acceptances, no-load money market mutual funds and debt interests issued by foreign nations, (3) ensuring that certificates of deposit and savings or deposit accounts are collateralized as required by law, and (4) obtaining delivery to the Investing Authority or an appropriate custodian of securities purchased subject to a repurchase agreement.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2008

Market risk (interest rate risk) – The market value of securities in the portfolio will fluctuate as the general level of interest rates changes. The effect of changes in general interest rate levels shall be minimized by (1) maintaining adequate liquidity so that current obligations of the County may be met without selling securities prior to their maturity, and (2) diversification of investments as to maturity, obligor and type.

With the exception of direct obligations of the U.S. Treasury, direct obligations of U.S. federal agencies and instrumentalities, and interests in STAROhio, no more than 40% of the total portfolio shall be invested in a single type of security, and with the exception of U.S. Treasury obligations, and STAROhio, no more than 40% of the total portfolio shall be invested in securities of a single issuer; provided that the foregoing limits shall not apply to temporary balances maintained by the County in depository accounts with a financial institution that serves as a depository for public monies of the County to the extent that the deposits are insured or fully collateralized in accordance with the County Depository Law.

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government’s deposits may not be returned. At year-end, the carrying amount of the County’s deposits was \$5,767,586 and the bank balance was \$6,032,430. Of the bank balance \$2,742,025 was covered by Federal depository insurance and \$3,290,405 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County’s investment policy.

B. Investments

As of December 31, 2008, the primary government had the following investments (based on quoted market prices) and maturities:

<i>Investment Type</i>	<i>Fair Value</i>	<i>Time In Years</i>			<i>Portfolio %</i>
		<i>Less Than 1</i>	<i>1-2</i>	<i>3-5</i>	
<i>FHLB Notes</i>	\$ 19,893,236	\$ 3,892,608	\$ 5,180,313	\$ 10,820,315	19.41%
<i>FFCB Notes</i>	20,480,631	-	9,682,972	10,797,659	19.99%
<i>FHLM Notes</i>	27,232,361	2,998,138	4,606,634	19,627,589	26.58%
<i>FNMA Notes</i>	18,719,566	1,998,000	7,155,001	9,566,565	18.27%
<i>STAROhio</i>	4,230,971	4,230,971	-	-	4.13%
<i>Money Markets</i>	5,733,009	5,733,009	-	-	5.60%
<i>Repurchase Agreements</i>	5,865,000	5,865,000	-	-	5.72%
<i>Manuscript Bonds</i>	307,000	-	-	307,000	0.30%
<i>Total Investments</i>	<u>\$ 102,461,774</u>	<u>\$ 24,717,726</u>	<u>\$ 26,624,920</u>	<u>\$ 51,119,128</u>	<u>100.00%</u>

Interest Rate Risk - The Ohio Revised Code and the Investment and Depository Policy of the County limit purchase of securities to those with a maturity of no more than five years from the date of purchase unless matched to specific obligations or debt of the County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2008

Credit Risk – To mitigate the risk of loss due to the failure of a security issuer to pay or make timely payments of principal or interest, the County’s policy for reducing credit risk ensures that minimum credit quality ratings exist prior to the purchase of investments. The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor’s and Aaa from Moody’s. Standard & Poor’s has assigned STAROhio as an AAAM money market rating. The County had investments in seven other money market accounts at year-end, each rated AAAM by Standard & Poor’s. The Manuscript bonds are not publicly traded and have no credit risk.

Concentration of Credit Risk - The County’s investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Of the County’s total investments at 12/31/2008, 19.41 percent were FHLB notes, 19.99 percent were FFCB notes, 26.58 percent were FHLM notes and 18.27 percent were FNMA notes; 4.13 percent was invested in STAROhio. All other investments not explicitly guaranteed by the U.S. government were less than 12 percent of the County’s total investments.

Custodial Credit Risk - For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. To lessen custodial risk, it is the County’s policy to purchase its investments only through an approved broker/dealer or institution. No more than 40% of the total portfolio can be invested in the securities of a single issuer. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee. The County’s investments in repurchase agreements of \$5,865,000 were subject to custodial credit risk. This was due to the underlying securities being uninsured, not registered, and held by the counterparty, but not in the County’s name.

NOTE 6. 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 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) were for 2008 taxes.

2008 real property taxes are levied after October 1, 2008 on the assessed value as of January 1, 2008, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

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. 2008 public utility property taxes that become a lien on December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are 6.25 percent of true value.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property will be eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaced the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

The full tax rate for all County operations for the year ended December 31, 2008, was \$10.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 7,040,139,130
<i>Public Utility Personal Property</i>	224,775,160
<i>Tangible Personal Property</i>	<u>207,548,295</u>
<i>Total Assessed Value</i>	<u>\$ 7,472,462,585</u>

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, 2008, 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 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is unearned.

NOTE 7. PERMISSIVE SALES AND USE TAX

During 2008, the County received sales and use taxes at the rate of one quarter 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 will end June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2008 totaled \$15,165,363, including monies attributable to state motor vehicle licensing sales. \$11,669,981 of this total was attributable to the County sales and use tax.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2008. On the 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 unearned.

NOTE 8. RECEIVABLES

Receivables at December 31, 2008 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 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is 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 \$16,139,699 for the County as a whole. Incurred but unreported claims of \$595,018 as of December 31, 2008 were 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 \$3,204,543 have been accrued as a liability at December 31, 2008.

The total claims liability of \$3,799,561 reported in the internal service funds at December 31, 2008, 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 adjustment expenses and does not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2006, 2007 and 2008 were:

	<i>Balance at</i>		<i>Current Year</i>		<i>Claim</i>		<i>Balance at</i>
	<i>Beginning</i>		<i>Claims</i>		<i>Payments</i>		<i>End of Year</i>
	<i>of Year</i>		<i>Claims</i>		<i>Payments</i>		<i>End of Year</i>
2006	\$ 3,599,911	\$	12,979,918	\$	12,817,233	\$	3,762,596
2007	3,762,596		15,181,854		14,639,531		4,304,919
2008	4,304,919		16,798,526		17,303,884		3,799,561

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2008 was as follows:

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2008</u>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 13,155,316	\$ 425,294	\$ -	\$ 13,580,610
Construction in progress	<u>11,862,298</u>	<u>9,019,840</u>	<u>(12,640,107)</u>	<u>8,242,031</u>
Total capital assets not being depreciated	25,017,614	9,445,134	(12,640,107)	21,822,641
<i>Other capital assets:</i>				
Buildings and improvements	70,548,857	1,965,801	-	72,514,658
Improvements other than buildings	1,418,569	279,898	-	1,698,467
Furniture, fixtures and equipment	30,236,192	1,393,965	(140,707)	31,489,450
Infrastructure	<u>126,974,416</u>	<u>10,398,682</u>	<u>-</u>	<u>137,373,098</u>
Total other capital assets	229,178,034	14,038,346	(140,707)	243,075,673
<i>Accumulated depreciation:</i>				
Buildings and improvements	(34,891,492)	(2,074,692)	-	(36,966,184)
Improvements other than buildings	(1,035,510)	(64,529)	-	(1,100,039)
Furniture, fixtures and equipment	(23,181,611)	(2,676,975)	140,707	(25,717,879)
Infrastructure	<u>(41,906,704)</u>	<u>(5,707,832)</u>	<u>-</u>	<u>(47,614,536)</u>
Total accumulated depreciation	(101,015,317)	(10,524,028)	140,707	(111,398,638)
Other capital assets, net	<u>128,162,717</u>	<u>3,514,318</u>	<u>-</u>	<u>131,677,035</u>
Governmental activities capital assets, net	<u>\$ 153,180,331</u>	<u>\$ 12,959,452</u>	<u>\$ (12,640,107)</u>	<u>\$ 153,499,676</u>

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 777,911	Sewer	\$ 3,770,038
Judicial	109,347	Water	192,113
Public Safety	2,233,230	Molly	<u>233</u>
Public Works	6,185,710	Total Depreciation Expense	<u>\$ 3,962,384</u>
Health	1,083,899		
Human Services	<u>133,931</u>		
Total Depreciation Expense	<u>\$ 10,524,028</u>		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Capital Asset activity for the year ending December 31, 2008 continued:

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2008</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 606,727	\$ -	\$ -	\$ 606,727
Construction in progress	<u>3,122,448</u>	<u>4,780,292</u>	<u>(661,984)</u>	<u>7,240,756</u>
Total capital assets not being depreciated	3,729,175	4,780,292	(661,984)	7,847,483
<i>Other capital assets:</i>				
Buildings and improvements	7,867,463	-	-	7,867,463
Improvements other than buildings	1,142,293	-	-	1,142,293
Furniture, fixtures and equipment	4,416,935	345,733	(169,609)	4,593,059
Infrastructure	<u>171,220,557</u>	<u>1,301,972</u>	<u>(32,914)</u>	<u>172,489,615</u>
Total other capital assets	184,647,248	1,647,705	(202,523)	186,092,430
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,515,779)	(151,106)	-	(4,666,885)
Improvements other than buildings	(404,755)	(74,353)	-	(479,108)
Furniture, fixtures and equipment	(3,160,817)	(357,399)	157,290	(3,360,926)
Infrastructure	<u>(54,453,747)</u>	<u>(3,379,526)</u>	<u>21,967</u>	<u>(57,811,306)</u>
Total accumulated depreciation	<u>(62,535,098)</u>	<u>(3,962,384)</u>	<u>179,257</u>	<u>(66,318,225)</u>
Other capital assets, net	<u>122,112,150</u>	<u>(2,314,679)</u>	<u>(23,266)</u>	<u>119,774,205</u>
Business-type activities capital assets, net	<u>\$ 125,841,325</u>	<u>\$ 2,465,613</u>	<u>\$ (685,250)</u>	<u>\$ 127,621,688</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 11. DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description – The County participates 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 invests both member and employer contributions (employer contributions vest over five years at 20 percent 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. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension 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.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in the state and local classification contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. For 2008, a portion of the County's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions to the traditional and combined plans for the years ended December 31, 2008, 2007 and 2006 were \$14,409,834, \$14,037,875 and \$13,284,638, respectively; 92 percent has been contributed for 2008 and 100 percent has been contributed for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$124,006 made by the County and \$88,576 made by the plan members.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

B. Ohio State Teachers Retirement System

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Funding Policy – For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions to STRS for the years ended December 31, 2008, 2007, and 2006 were \$488,691, \$549,042 and \$534,794, respectively; 94 percent has been contributed for 2008 and 100 percent has been contributed for 2007 and 2006. The unpaid contribution for 2008 is recorded as a liability.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14.0 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment healthcare was 7.0 percent of covered payroll for 2008.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$7,175,401, \$5,037,012 and \$4,353,858, respectively; 92 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

On September, 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2008. Member and employer contribution rates increased as of January 1, for the years 2006, 2007 and 2008, which allowed additional funds to be allocated to the health care plan.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

B. Ohio State Teachers Retirement System

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at www.strsoh.org or obtain a copy by calling (614)227-4090.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent contribution is the maximum rate allowed under Ohio law. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$34,907, \$39,217 and \$38,200, respectively; 94 percent has been contributed for 2008 and 100 percent for 2007.

NOTE 13. 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, 2008, the liability for unpaid compensated absences was \$8,451,250 for the entire County.

NOTE 14. 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 has been capitalized in the amount of \$400,979 as furniture, fixtures, and equipment. Principal payments in fiscal year 2008 total \$18,870 in the General fund and \$57,132 in special revenue funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2008

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, 2008:

<u>Year</u>	<u>Governmental Activities</u>
2009	\$ 35,301
2010	16,037
2011	<u>4,819</u>
Total Minimum Lease Payments	56,157
Less: Amount Representing Interest	<u>(1,027)</u>
Present Value of Minimum Lease Payments	<u>\$ 55,130</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.

B. Operating Leases

The County has entered into a multiple year non-cancelable operating lease for equipment. In addition, some of the operating leases have options to renew at the end of the lease period. Total costs for such leases were \$1,628 for the year ended December 31, 2008. The minimum rental commitments under all such non-cancelable leases are \$1,613 for 2009.

NOTE 15. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2008. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$21,125 for the general fund, \$6,048,849 for special revenue funds, \$759,939 for the capital projects funds and \$8,125,957 for the enterprise funds.

NOTE 16. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, consisted of the following, as reported on the fund statements:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2008

<i>Transfer To</i>	<i>Transfer From</i>				<i>Total</i>
	<i>General</i>	<i>MRDD</i>	<i>Non-Major Governmental</i>	<i>Non-Major Enterprise</i>	
<i>General</i>	\$ -	\$ -	\$ 388,020	\$ 70,527	\$ 458,547
<i>Nonmajor Governmental</i>	76,948	910,000	500	-	987,448
<i>Total</i>	<u>\$ 76,948</u>	<u>\$ 910,000</u>	<u>\$ 388,520</u>	<u>\$ 70,527</u>	<u>\$ 1,445,995</u>

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; to return money to the fund from which it was originally provided once a project is completed; and to move an excess of revenue to the general fund to be used for other county purposes after exceeding necessary costs.

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

B. Interfund Balances

Interfund balances for the year ended December 31, 2008, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. 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.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>	
	<u>General</u>	<u>Other Governmental</u>
Nonmajor Governmental Funds	\$ -	\$ 49,887
Nonmajor Enterprise Funds	70,527	39,770
<i>Total</i>	<u>\$ 70,527</u>	<u>\$ 89,657</u>

<u>Due to Other Funds</u>	<u>Due From Other Funds</u>	
	<u>Public Assistance</u>	<u>Internal Service Fund</u>
General Fund	\$ -	\$ 27,369
Children's Services	1,221,714	-
Nonmajor Governmental Funds	-	12,312
<i>Total</i>	<u>\$ 1,221,714</u>	<u>\$ 39,681</u>

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2008 were as follows:

	<i>Outstanding 1/1/2008</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2008</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>1990 - \$1,820,000 - 6.10-15.00%</i>					
<i>Various Sewer Projects</i>	\$ 200,000	\$ -	\$ (100,000)	\$ 100,000	\$ 100,000
<i>1993 - \$340,000 - 7.125%</i>					
<i>Sewer Project 409</i>	76,000	-	(19,000)	57,000	19,000
<i>1996 - \$2,155,242 - 4.000-6.250%</i>					
<i>Various Sewer Projects</i>	1,232,000	-	(122,000)	1,110,000	125,000
<i>1997 - \$179,880 - 5.25%</i>					
<i>Sewer Project 474-89</i>	56,213	-	(11,242)	44,971	11,243
<i>1997 - \$212,473 - 5.60%</i>					
<i>Sewer Project 500</i>	106,237	-	(10,623)	95,614	10,624
<i>1998 - \$28,903 - 5.25%</i>					
<i>Sewer Project 512</i>	15,897	-	(1,445)	14,452	1,445
<i>2004 - \$3,488,264 - 2.00-5.25%</i>					
<i>Various Sewer & Water Projects</i>	3,080,976	-	(143,501)	2,937,475	146,945
TOTAL SPECIAL ASSESSMENT BONDS	<u>4,767,323</u>	<u>-</u>	<u>(407,811)</u>	<u>4,359,512</u>	<u>414,257</u>
<i>SIB LOAN - \$3,638,234 - 3%</i>	3,638,234	-	(108,278)	3,529,956	758,648
<i>CAPITAL LEASES</i>	131,132	-	(76,002)	55,130	34,533
<i>COMPENSATED ABSENCES</i>	<u>8,801,764</u>	<u>4,041,119</u>	<u>(4,829,381)</u>	<u>8,013,502</u>	<u>4,720,169</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 17,338,453</u>	<u>\$ 4,041,119</u>	<u>\$ (5,421,472)</u>	<u>\$ 15,958,100</u>	<u>\$ 5,927,607</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

	<i>Outstanding</i> <i>1/1/2008</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2008</i>	<i>Due Within</i> <i>One Year</i>
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
<i>2004 - \$1,586,736 - 2.00 - 5.25%</i>					
<i>Sewer Project 517</i>	\$ 1,414,024	\$ -	\$ (61,499)	\$ 1,352,525	\$ 63,055
<i>2003 - \$13,490,703 - 2.00 - 5.25%</i>					
<i>Sewerage System Refunding</i>					
<i>Bonds, Series 2003</i>	10,130,000	-	(870,000)	9,260,000	890,000
<i>1996 - \$3,428,316 - 4.618%</i>					
<i>Sewer District Improvements</i>	2,048,000	-	(183,000)	1,865,000	190,000
<i>1996 - \$1,164,442 - 4.618%</i>					
<i>Water Improvements</i>	<u>615,000</u>	<u>-</u>	<u>(55,000)</u>	<u>560,000</u>	<u>55,000</u>
TOTAL GENERAL					
OBLIGATION BONDS	<u>14,207,024</u>	<u>-</u>	<u>(1,169,499)</u>	<u>13,037,525</u>	<u>1,198,055</u>
<i>OPWC LOAN - \$1,318,586 - 0%</i>	551,373	-	(66,251)	485,122	66,253
<i>OWDA LOANS:</i>					
<i>1994 - \$551,650</i>					
<i>Waynesburg 4.52%</i>	105,425	-	(50,196)	55,229	55,229
<i>1995 - \$2,384,813</i>					
<i>Sewer Project #491 4.52%</i>	1,278,103	-	(146,499)	1,131,604	153,255
<i>1996 - \$2,924,222</i>					
<i>Sewer Project #475 4.52%</i>	1,710,636	-	(159,030)	1,551,606	166,023
<i>1997 - \$2,800,421</i>					
<i>Sewer Project #449 4.12%</i>	1,778,309	-	(138,486)	1,639,823	144,251
<i>1998 - \$5,461,604</i>					
<i>Sewer Project #493 3.50%</i>	3,717,073	-	(254,113)	3,462,960	263,084
<i>1998 - \$1,525,683</i>					
<i>Sewer Project #504 3.91%</i>	1,034,524	-	(72,795)	961,729	75,669
<i>2001- \$4,691,450</i>					
<i>Nimishillen 5.27%</i>	<u>3,784,925</u>	<u>-</u>	<u>(142,191)</u>	<u>3,642,734</u>	<u>149,782</u>
TOTAL OWDA LOANS	<u>13,408,995</u>	<u>-</u>	<u>(963,310)</u>	<u>12,445,685</u>	<u>1,007,293</u>
COMPENSATED ABSENCES	<u>416,543</u>	<u>238,685</u>	<u>(217,480)</u>	<u>437,748</u>	<u>101,948</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 28,583,935</u>	<u>\$ 238,685</u>	<u>\$ (2,416,540)</u>	<u>\$ 26,406,080</u>	<u>\$ 2,373,549</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

The Ohio Department of Transportation State Infrastructure Bank (SIB) loan will be used for a road construction project and will be paid by Stark County Area Transportation Study as part of an agreement entered into with the County. The County still remains obligated for this loan. 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, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. 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 \$185,311,565 with an unvoted debt margin of \$74,724,626 at December 31, 2008.

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

<i>Governmental Activities</i>				
<i>Fiscal Year</i>	<i>Special Assessment Bonds</i>		<i>SIB Loan</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2009	\$ 414,257	\$ 209,387	\$ 758,648	\$ 193,681
2010	323,298	189,004	470,713	79,636
2011	337,828	174,840	484,939	65,408
2012	334,271	159,134	499,597	50,751
2013	338,661	143,539	514,697	35,650
2014-2018	1,399,182	473,755	801,362	24,160
2019-2023	1,043,410	170,948	-	-
2023-2027	168,605	7,376	-	-
<i>Totals</i>	<u>\$ 4,359,512</u>	<u>\$ 1,527,983</u>	<u>\$ 3,529,956</u>	<u>\$ 449,286</u>

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

<i>Business-Type Activities</i>					
<i>Fiscal Year</i>	<i>General Obligation Bonds</i>		<i>OWDA Loans</i>		<i>OPWC Loans</i>
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2009	\$ 1,198,055	\$ 594,408	\$ 1,007,293	\$ 532,988	\$ 66,253
2010	1,239,014	554,157	992,714	486,843	66,253
2011	1,289,484	509,313	1,035,132	444,425	66,252
2012	1,339,041	458,159	1,079,395	400,161	66,253
2013	1,393,408	403,533	1,125,590	353,965	51,777
2014-2018	5,950,538	932,685	5,049,244	1,068,950	168,334
2019-2023	511,590	95,579	1,829,484	307,826	-
2024-2027	116,395	5,092	326,833	12,974	-
<i>Totals</i>	<u>\$ 13,037,525</u>	<u>\$ 3,552,926</u>	<u>\$ 12,445,685</u>	<u>\$ 3,608,132</u>	<u>\$ 485,122</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Industrial Development Revenue Bonds 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, 2008, \$1.22 million of bonds outstanding are considered to be defeased. As of December 31, 2008 there were twenty-three series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 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.

NOTE 18. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$8.2 million in bonds issued during the years 1990 through 2004 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100% of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2008, principal and interest paid totaled \$636,693. At December 31, 2008, the outstanding balance for the special assessment bonds was \$4,359,512 and payments were scheduled to be made through the year 2024.

NOTE 19. SHORT-TERM DEBT

The County issued bond anticipation notes to finance sewer projects during the year. These notes are due during 2009. The following is a schedule of the activity for the year.

	<i>Outstanding</i> <i>1/1/2008</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2008</i>
<i>Project 545 5%</i>	\$ 214,750	\$ -	\$ (214,750)	\$ -
<i>Project 547 5%</i>	168,750	-	(168,750)	-
<i>Project 544 5%</i>	195,750	-	(195,750)	-
<i>Project 542 5%</i>	365,750	-	(365,750)	-
<i>Project 521 5%</i>	4,885,000	-	(4,885,000)	-
<i>Project 550 2.4%</i>	-	1,285,000	-	1,285,000
<i>Project 521 3.3%</i>	-	4,885,000	(4,885,000)	-
<i>Projects 542, 544, 545 & 547 3.3%</i>	-	898,475	(898,475)	-
<i>Project 554 3.3%</i>	-	341,525	(341,525)	-
<i>Project 521 2.65%</i>	-	4,903,000	-	4,903,000
<i>Project 554 2.65%</i>	-	320,000	-	320,000
<i>Projects 542, 544, 545 & 547 2.65%</i>	-	902,000	-	902,000
<i>Total</i>	<u>\$ 5,830,000</u>	<u>\$ 13,535,000</u>	<u>\$ (11,955,000)</u>	<u>\$ 7,410,000</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. It 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 it. In 2008, the County contributed \$4,288,255 to the System, which represents approximately 53 percent of their total receipts. 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 for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. 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 \$709,445 to the Council in 2008. 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 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 interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. In 2008, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2008, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2008, no monies were received from the County.

Akron-Canton Regional Airport (Regional Airport) The Regional Airport is jointly governed by Stark and Summit counties. 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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

Stark Area Regional Transit Authority (SARTA) SARTA 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 SARTA. Of the nine members, the County appoints three. Each member's control over the operation of SARTA is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of SARTA, which provides for public transportation in Stark County. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of SARTA'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 formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve 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. At December 31, 2008 the Network was holding \$2,490,381 of on-behalf monies for the County which is reflected as "Cash and Cash Equivalents with Fiscal & Escrow Agents" in the Mental Retardation and Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

Stark Regional Community Corrections Center (SRCCC) SRCCC 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 Facility Governing Board consisting of twelve individuals. The members consist of two judges from Holmes County, three individuals each from Wayne, Tuscarawas and Stark County. The Board adopts its own budget, authorizes expenditures and hires its own staff. Funding comes from the State. Complete financial statements may be obtained from the Stark Regional Community Corrections Center, 4433 Lesh Street NE, Louisville, Ohio, 44641.

Heartland East Administrative Services Center (Heartland) Heartland is a six-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. Complete financial statements may be obtained from Heartland Services, 800 Market Avenue N, Canton, Ohio, 44702.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2008.

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 2008.

NOTE 23. RELATED PARTY TRANSACTIONS

During 2008, 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 \$3,462 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 \$1,288,651.

NOTE 24. CONTINGENT LIABILITIES

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

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

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

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately 0 percent of total Enterprise Fund operating revenue and expenses for 2008. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2008. 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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 0 percent of total Enterprise Fund operating revenue and expenses for 2008. The Home's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2008.

NOTE 26. 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, 2008.

D. Cash Equivalents and Investments

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

E. Concentration of Credit Risk

At December 31, 2008, the Workshops cash and cash equivalents balances per the banks were not in excess of the insured limits.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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.

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 \$1,288,651 for 2008.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director and sales manager are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$129,294 during 2008.

An agreement between the Workshops and MRDD specifies the Workshops will pay \$30,000 or 25% of the unrestricted net operating income, whichever is greater, 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 2007, the Workshops determined \$30,000 would be paid to Citizens Who Care. For the year ended December 31, 2008, the Workshops paid Citizens Who Care \$95,000, which included \$30,000 for the 2008 contribution and an additional \$65,000. At December 31, 2008, MRDD owed the Workshops \$13,954 for services rendered.

The unaudited insured value of MRDD equipment and property used by the Workshops was \$15,396,862 at December 31, 2008.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2008:

Cash and cash equivalents	\$	40,165
Mutual Funds		366,185
Fixed Income		213,104
Equities	\$	<u>10,677</u>
	\$	<u><u>630,131</u></u>

NOTE 27. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

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

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

B. Operations

The District has not obtained a dedicated local funding source. In 2008, 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 and financial position. All transactions are accounted for in a single enterprise fund.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

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

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

F. Deposits and Investments

The investment and deposit of District monies 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 monies in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAROhio), 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 monies 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.

Investments The District had investments with a fair value of \$243,491 in STAROhio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

Interest Rate Risk - The Ohio Revised Code limit the purchase of securities to those with a maturity of no more than five years from the date of purchase unless matched to a specific obligation or debt of the County.

Credit Risk - The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. Standard & Poor's has assigned STAROhio as an AAAM money market rating.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2008

Concentration of Credit Risk - The District places no limit on the amount the District may invest in any one issuer. 100 percent of the District's investments are in STAR Ohio.

NOTE 28. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed in June 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 and financial position. 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 operating fund to account for all financial resources. 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, 2008*

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. Deposits and Investments

The investment and deposit of Port Authority monies 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 Port Authority to invest its monies 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 Port Authority 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 monies 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 Port Authority's name.

The Port Authority 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 Port Authority is also prohibited from investing in reverse repurchase agreements.

Deposits Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. For 2008, of bank balances totaling \$868,940, \$618,940 was exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

G. Risk Management

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2008*

H. 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 2008, the Port Authority paid the SDB \$250 for servicing the loans.

I. Capital Assets

As of December 31, 2008, the Port Authority owned land valued at \$265,000. They also had building and equipment amounting to \$3,144,739 for a building to be leased to Superior Dairy.

J. Debt

At December 31, 2008, debt outstanding totaled \$3,194,739. \$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 \$3,144,739 is a loan from the Ohio Water Development Authority used for the construction of a building.

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2008

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Direct</i>					
Drug Free Communities Support Program Grants (F)	93.276	N/A	99,828	\$64,615	\$56,268
Drug Free Communities Support Program Grants (D)	93.276	N/A	99,888	32,957	35,171
				<u>97,572</u>	<u>91,439</u>
<i>Title XIX - Medical Assistance Program</i>					
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>					
Medical Assistance Program - Target Case Management (A)	93.778	N/A	N/A	592,478	592,478
Medical Assistance Program - I/O Waiver (A)	93.778	N/A	N/A	3,866,315	3,866,315
Medical Assistance Program - Medicaid Administrative Claiming (A)	93.778	N/A	N/A	165,066	165,066
<i>Passed Through Ohio Department of Mental Health</i>					
Medical Assistance Program (B)	93.778	FY2007	N/A	65,640	47,100
Medical Assistance Program (B)	93.778	FY2008	N/A	6,136,232	5,499,208
Medical Assistance Program (D)	93.778	FY2009	N/A	2,252,214	3,072,789
ARRA - Medical Assistance Program (D)	93.778	FY2009	N/A	296,272	296,272
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>					
Medical Assistance Program (F)	93.778	FY2007	N/A	75	
Medical Assistance Program (F)	93.778	FY2008	N/A	380,470	325,729
Medical Assistance Program (D)	93.778	FY2009	N/A	137,588	186,183
ARRA - Medical Assistance Program (D)	93.778	FY2009	N/A	17,837	17,837
				<u>13,910,187</u>	<u>14,068,977</u>
<i>Total Title XIX - Medical Assistance Program</i>					
<i>Title XXI - State Children's Insurance Program</i>					
<i>Passed Through Ohio Department of Mental Health</i>					
State Children's Insurance Program (B)	93.767	FY2007	N/A	2,518	231
State Children's Insurance Program (B)	93.767	FY2008	N/A	503,824	448,749
State Children's Insurance Program (D)	93.767	FY2009	N/A	212,413	309,412
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>					
State Children's Insurance Program (A)	93.767	N/A	N/A	4,530	4,530
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>					
State Children's Insurance Program (F)	93.767	FY2008	N/A	46,120	39,920
State Children's Insurance Program (D)	93.767	FY2009	N/A	18,224	21,135
				<u>787,629</u>	<u>823,977</u>
<i>Total Title XXI - State Children's Insurance Program</i>					
<i>Title XX - Social Services Block Grant</i>					
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>					
Social Services Block Grant (A)	93.667	FY2008	319,759	162,374	162,374
Social Services Block Grant (A)	93.667	FY2009	319,759	162,920	162,920
<i>Passed Through Ohio Department of Mental Health</i>					
Social Services Block Grant (B)	93.667	FY2008	255,076	192,543	128,362
Social Services Block Grant (D)	93.667	FY2009	255,076	63,452	127,100
				<u>581,289</u>	<u>580,756</u>
<i>Total Title XX - Social Services Block Grant</i>					
<i>Passed Through Ohio Department of Mental Health</i>					
Block Grant for Community Mental Health Services (B)	93.958	FY2008	571,115	389,686	338,694
Block Grant for Community Mental Health Services (D)	93.958	FY2009	540,115	313,340	352,203
				<u>703,026</u>	<u>690,897</u>
<i>Total Block Grants for Community Mental Health Services</i>					
<i>Passed Through Ohio Department of Mental Health</i>					
Promoting Safe and Stable Families (B)	93.556	FY2008	7,500	7,500	6,811
Promoting Safe and Stable Families (B)	93.556	FY2008	73,103	65,793	67,458
Promoting Safe and Stable Families (D)	93.556	FY2009	7,439	3,720	6,942
Promoting Safe and Stable Families (D)	93.556	FY2009	65,306	25,979	24,733
Promoting Safe and Stable Families (D)	93.556	FY2009	32,165	-	16,000
				<u>102,992</u>	<u>121,944</u>
<i>Total Promoting Safe and Stable Families</i>					
Projects for Assistance in Transition from Homelessness (B)	93.150	FY2008	78,582	63,358	43,713
Projects for Assistance in Transition from Homelessness (D)	93.150	FY2009	77,435	19,359	38,718
				<u>82,717</u>	<u>82,431</u>
<i>Total Projects for Assistance in Transition from Homelessness</i>					
Community-Based Child Abuse Prevention Grants (B)	93.590	FY2008	39,802	39,802	6,588

(continued)

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2008

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<u>Passed Through Medical University of South Carolina</u>					
Drug Abuse and Addiction Research Programs (B)	93.279	FY2007	22,000	-	241
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>					
Block Grants for Prevention and Treatment of Substance Abuse (F)	93.959	FY2008	2,528,877	1,292,942	1,393,431
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2009	2,406,013	918,717	1,065,350
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>				<u>2,211,659</u>	<u>2,458,781</u>
<u>Substance Abuse and Mental Health Services - Projects of Regional and National Significance</u>					
<u>Passed Through Ohio Department of Mental Health</u>					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (B)	93.243	FY2008	15,500	15,500	15,500
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (B)	93.243	FY2008	20,000	20,000	13,700
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY2009	19,000	-	1,115
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (F)	93.243	FY2008	1,874	1,358	1,358
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (F)	93.243	FY2008	30,913	25,878	18,386
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY2009	17,419	5,641	5,147
<u>Direct</u>					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY2009	397,848	-	5,863
<i>Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance</i>				<u>68,377</u>	<u>61,069</u>
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>					
Substance Abuse and Mental Health Services - Access to Recovery (F)	93.275	FY2008	210,000	1,565	1,530
Substance Abuse and Mental Health Services - Access to Recovery (D)	93.275	FY2009	210,000	7,452	7,024
<i>Total Substance Abuse and Mental Health Services - Access to Recovery</i>				<u>9,017</u>	<u>8,554</u>
<u>Passed Through Ohio Secretary of State's Office</u>					
Voting Access for Individuals with Disabilities - Grants to States (K)	93.617	Not available	44,332	44,332	44,332
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>18,638,599</u>	<u>19,039,986</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<u>Direct</u>					
Community Development Block Grants/Entitlement Grants (C)	14.218	B06UC390005	1,473,375	471,823	472,723
Community Development Block Grants/Entitlement Grants (C)	14.218	B07UC390005	1,470,282	1,199,183	1,199,183
<i>Total Community Development Block Grant</i>				<u>1,671,006</u>	<u>1,671,906</u>
<u>Passed Through City of Canton</u>					
Community Development Block Grants/Entitlement Grants (F)	14.218	B06MC390002 P/Y	18,000	14,156	11,134
<i>Total Community Development Block Grant</i>				<u>1,685,162</u>	<u>1,683,040</u>
<u>Direct</u>					
HOME Investment Partnerships Program (C)	14.239	M-06DC390204	900,652	556,294	556,294
HOME Investment Partnerships Program (C)	14.239	M-07DC390204	893,392	276,476	276,476
HOME Investment Partnerships Program (C)	14.239	M-08DC390204	855,308	831	831
<i>Total HOME Investment Partnerships Program</i>				<u>833,601</u>	<u>833,601</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>2,518,763</u>	<u>2,516,641</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<u>Passed Through Ohio Department of Education</u>					
National School Lunch Program (A)	10.555	FY2008	N/A	41,078	17,729
National School Lunch Program (A)	10.555	FY2009	N/A	24,548	13,729
<i>Total National School Lunch Program</i>				<u>65,626</u>	<u>31,458</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>65,626</u>	<u>31,458</u>

(continued)

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2008

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<i>Passed Through Ohio Department of Emergency Management Agency</i>					
Emergency Management Performance Grant (L)	97.042	2007EME70024	80,437	80,437	80,437
Emergency Management Performance Grant (L)	97.042	N/A	112,635	-	22,252
<i>Total Emergency Management Performance Grant</i>				<u>80,437</u>	<u>102,689</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>80,437</u>	<u>102,689</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>					
<i>Passed Through Ohio Department of Education</i>					
State Grants for Innovative Programs (A)	84.298	066324C2S12008	500	351	427
State Grants for Innovative Programs (A)	84.298	066324C2S12009	161	52	-
<i>Total State Grants for Innovative Programs</i>				<u>403</u>	<u>427</u>
Special Education Cluster:					
Special Education - Grants to States (A)	84.027	0663246BSF2008	188,430	94,215	124,114
Special Education - Grants to States (A)	84.027	0663246BSF2009	150,331	45,099	56,038
<i>Total Special Education - Grants to States</i>				<u>139,314</u>	<u>180,152</u>
Special Education - Preschool Grants (A)	84.173	066324PGS12008	41,811	21,897	22,881
Special Education - Preschool Grants (A)	84.173	066324PGS12009	32,428	9,728	13,130
<i>Total Special Education - Preschool Grants</i>				<u>31,625</u>	<u>36,011</u>
<i>Total Special Education Cluster</i>					
				<u>170,939</u>	<u>216,163</u>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>					
Safe and Drug-Free Schools and Communities-State Grants (D)	84.186	FY 2009	55,318	27,659	25,116
<i>Passed Through Ohio Rehabilitation Services Commission</i>					
Rehabilitation Services - Vocational Rehabilitation Grants to States (A)	84.126	CSA90-30	N/A	159,465	201,604
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>358,466</u>	<u>443,310</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<i>Direct</i>					
Developing, Testing and Demonstrating Promising New Programs (G)	16.541	2005JLFX0190	740,129	273,616	276,931
Public Safety Partnership and Community Policing Grants (H)	16.710	2006CKWX0102	987,228	400,296	400,296
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>					
Anti-Gang Initiative (E)	16.744	2006PSAGI364	303,260	174,402	171,752
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>					
Violence Against Women Formula Grants (H)	16.588	2007WFVA28217	53,982	42,841	53,982
Violence Against Women Formula Grants (H)	16.588	2006WFVA28217	53,982	13,120	-
Violence Against Women Formula Grants (H)	16.588	2007WFVA28217	48,983	29,630	-
Violence Against Women Formula Grants (E)	16.588	2006WFVA28212	60,000	6,000	16,980
Violence Against Women Formula Grants (E)	16.588	2007WFVA28212	60,000	45,000	48,530
<i>Total Violence Against Women Formula Grants</i>				<u>136,591</u>	<u>119,492</u>
Edward Byrne Memorial Justice Assistance Grant Program (E)	16.738	2006JGB016454	36,972	3,677	10,162
Edward Byrne Memorial Justice Assistance Grant Program (E)	16.738	2007JGB016454	36,972	27,597	29,896
Edward Byrne Memorial Justice Assistance Grant Program (J)	16.738	2007JGC016373	50,000	30,050	30,050
Edward Byrne Memorial Justice Assistance Grant Program (H)	16.738	2006DJBX0701	101,786	-	4,431
Edward Byrne Memorial Justice Assistance Grant Program (H)	16.738	2008DJBX0305	41,104	41,104	41,089
Edward Byrne Memorial Justice Assistance Grant Program (H)	16.738	2007DJBX0663	143,884	-	29,024
<i>Total Edward Byrne Memorial Justice Assistance Grant Program</i>				<u>102,428</u>	<u>144,652</u>
<i>Passed Through Ohio State Department of Youth Services</i>					
Juvenile Accountability Block Grants (G)	16.523	2007JB003A061	18,397	18,397	18,397
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>					
Crime Victim Assistance (E)	16.575	2007VAGENE148T	145,282	108,961	131,057
Crime Victim Assistance (E)	16.575	2008VAGENE148T	130,754	32,688	5,638
<i>Total Crime Victim Assistance</i>				<u>141,649</u>	<u>136,695</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>1,247,379</u>	<u>1,268,215</u>

(continued)

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2008

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<i>Passed Through Ohio State Department of Youth Services</i>					
AmeriCorps (G)	94.006	JJWC-015-06	26,925	1,797	2,101
AmeriCorps (G)	94.006	JJWC-015-07	26,128	<u>21,789</u>	<u>22,161</u>
<i>Total AmeriCorps</i>				<u>23,586</u>	<u>24,262</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<i>Passed Through Office of the Governor's Highway Safety Representative</i>					
Highway Planning and Construction (I)	20.205	FY 2006	5,603,161	436,586	436,586
Highway Planning and Construction (I)	20.205	FY 2007	3,537,091	1,448,775	1,448,775
Highway Planning and Construction (I)	20.205	FY 2008	1,474,168	<u>1,407,200</u>	<u>1,407,200</u>
<i>Total Highway Planning and Construction</i>				<u>3,292,561</u>	<u>3,292,561</u>
Highway Safety Cluster:					
State and Community Highway Safety (H)	20.600	2008PTMNN1	56,554	822	2,375
State and Community Highway Safety (H)	20.600	2008PTMNN1	49,143	-	3,543
State and Community Highway Safety (H)	20.600	2007PTMNN1	45,153	14,079	16,112
State and Community Highway Safety (H)	20.600	2007PTMNN1	42,133	<u>16,943</u>	<u>20,594</u>
<i>Total State and Community Highway Safety</i>				<u>31,844</u>	<u>42,624</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2008PTMNN1	56,554	822	2,375
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2008PTMNN1	49,143	-	3,543
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2007PTMNN1	45,153	14,079	16,112
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2007PTMNN1	42,133	<u>16,943</u>	<u>20,594</u>
<i>Total Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants</i>				<u>31,844</u>	<u>42,624</u>
<i>Total Highway Safety Cluster</i>				<u>63,688</u>	<u>85,248</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>3,356,249</u>	<u>3,377,809</u>
<u>U.S. ARMY CORPS OF ENGINEER'S</u>					
<i>Direct</i>					
Ohio Environmental Infrastructure and Resource Protection and Development Program/Section 594 Program (C)	12.xxx	CS 516	1,850,000	<u>244,282</u>	<u>205,312</u>
TOTAL U.S. ARMY CORPS OF ENGINEERS				<u>244,282</u>	<u>205,312</u>
TOTAL				<u>\$26,533,387</u>	<u>\$27,009,682</u>

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

The following represent the recipient departments:

- (A) Board of Mental Retardation and Developmental Disabilities
- (B) Community Mental Health Board
- (C) County Commissioner
- (D) Mental Health and Recovery Services Board
- (E) Prosecuting Attorney
- (F) Alcohol and Drug Addiction Services Board

- (G) Family Court
- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas
- (K) Board of Elections
- (L) Emergency Preparedness

STARK COUNTY, OHIO

NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FOR THE YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) reports Stark County's (the County's) federal award programs' receipts and expenditures. The Schedule has been prepared on the cash basis of accounting.

NOTE 2 - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the U.S. Department of Housing and Urban Development to other governments or not-for-profit agencies (subrecipients). As Note 1 describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE 3 - 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 Developmental Disabilities received and disbursed \$8,808 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, 2008, the County had no significant food commodities in inventory so the amount is not reflected on the County's Schedule.

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

As of December 31, 2008, there were 383 outstanding loans totaling \$2,620,471. During 2008, a total of \$160,305 was received on the outstanding loans, including \$27,568 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 - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2008*

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.

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 expenditures 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.

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.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2008*

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, Enforcement and Education, Violence Prevention, Indigent Drivers, Community Prosecution Program, Program for Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice, Sheriff's Law Enforcement Trust, State Probation Supervision Fees.

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, Probate Court Security Grant, Geographic Information Systems, Board of Elections, Child Victim Support.

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, 2008

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.



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 14,198,504	\$ 395,074	\$ 1,074,015	\$ 15,667,593
Cash and Cash Equivalents with Fiscal & Escrow Agents	197,180	-	-	197,180
Property Taxes Receivable	576,688	-	-	576,688
Accounts Receivable	332,064	-	10,000	342,064
Special Assessments Receivable	-	7,191,627	-	7,191,627
Interfund Receivable	49,887	-	39,770	89,657
Intergovernmental Receivable	12,935,975	-	-	12,935,975
Materials and Supplies Inventory	954,200	-	-	954,200
Loans Receivable	2,632,587	-	-	2,632,587
Prepaid Items	35,870	-	-	35,870
Total Assets	<u>\$ 31,912,955</u>	<u>\$ 7,586,701</u>	<u>\$ 1,123,785</u>	<u>\$ 40,623,441</u>
Liabilities				
Accounts Payable	\$ 141,727	\$ -	\$ -	\$ 141,727
Accrued Wages	641,394	-	-	641,394
Contracts Payable	86,185	-	-	86,185
Due to Other Funds	12,312	-	-	12,312
Intergovernmental Payable	205,941	-	-	205,941
Retainage Payable	197,180	-	-	197,180
Interfund Payable	49,887	-	-	49,887
Deferred Revenue	9,946,177	7,191,627	-	17,137,804
Total Liabilities	<u>11,280,803</u>	<u>7,191,627</u>	<u>-</u>	<u>18,472,430</u>
Fund Balances				
Reserved for Encumbrances	7,203,070	-	203,867	7,406,937
Reserved for Loan Guarantee	2,632,587	-	-	2,632,587
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	10,796,495	-	-	10,796,495
Debt Service Funds	-	395,074	-	395,074
Capital Projects Funds	-	-	919,918	919,918
Total Fund Balances	<u>20,632,152</u>	<u>395,074</u>	<u>1,123,785</u>	<u>22,151,011</u>
Total Liabilities and Fund Balances	<u>\$ 31,912,955</u>	<u>\$ 7,586,701</u>	<u>\$ 1,123,785</u>	<u>\$ 40,623,441</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2008

	Victim Assistance	Youth Services	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment	HOME Program
Assets						
Cash and Cash Equivalents	\$ 73,902	\$ 1,493,665	\$ 43,984	\$ 37,643	\$ 32,259	\$ 165,634
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	4,826	-	-	4,592
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	171,070	880,714	-	-	-	1,628,079
Materials and Supplies Inventory	-	373	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	475	-	-	-	-
Total Assets	<u>244,972</u>	<u>2,375,227</u>	<u>48,810</u>	<u>37,643</u>	<u>32,259</u>	<u>1,798,305</u>
Liabilities						
Accounts Payable	\$ -	\$ 8,980	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	34,413	-	-	2,926	-
Contracts Payable	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Intergovernmental Payable	-	17,439	-	-	769	5,116
Retainage Payable	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	171,070	440,214	-	-	-	1,499,204
Total Liabilities	<u>171,070</u>	<u>501,046</u>	<u>-</u>	<u>-</u>	<u>3,695</u>	<u>1,504,320</u>
Fund Balances						
Reserved for Encumbrances	-	316,564	-	-	7,665	1,305,007
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	73,902	1,557,617	48,810	37,643	20,899	(1,011,022)
Total Fund Balances	<u>73,902</u>	<u>1,874,181</u>	<u>48,810</u>	<u>37,643</u>	<u>28,564</u>	<u>293,985</u>
Total Liabilities and Fund Balances	<u>\$ 244,972</u>	<u>\$ 2,375,227</u>	<u>\$ 48,810</u>	<u>\$ 37,643</u>	<u>\$ 32,259</u>	<u>\$ 1,798,305</u>

(continued)

<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>
\$ 2,958,583	\$ 243,960	\$ 137,375	\$ 136,271	\$ 106,714	\$ 3,472,395	\$ 551,986
-	-	-	-	-	-	5,433
576,688	-	-	-	-	-	-
-	90,823	-	23,742	4,025	189,838	-
-	-	-	-	-	49,887	-
121,693	-	-	1,344	10,250	-	-
280	4,705	-	-	-	195	-
-	-	-	2,632,587	-	-	-
<u>8,504</u>	<u>-</u>	<u>-</u>	<u>126</u>	<u>-</u>	<u>3,869</u>	<u>2,805</u>
<u>3,665,748</u>	<u>339,488</u>	<u>137,375</u>	<u>2,794,070</u>	<u>120,989</u>	<u>3,716,184</u>	<u>560,224</u>
\$ 2,323	\$ 1,003	\$ -	\$ 4,339	\$ 1,550	\$ 7,900	\$ 3,428
23,003	52,929	-	-	-	40,533	19,778
-	-	-	-	-	3,256	929
10,292	-	-	-	-	1,010	-
6,387	14,942	1,088	-	-	16,935	5,345
-	-	-	-	-	-	5,433
-	-	-	-	-	-	-
<u>649,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>691,149</u>	<u>68,874</u>	<u>1,088</u>	<u>4,339</u>	<u>1,550</u>	<u>69,634</u>	<u>34,913</u>
45,710	3,786	-	566,602	9,936	100,520	119,773
-	-	-	2,632,587	-	-	-
<u>2,928,889</u>	<u>266,828</u>	<u>136,287</u>	<u>(409,458)</u>	<u>109,503</u>	<u>3,546,030</u>	<u>405,538</u>
<u>2,974,599</u>	<u>270,614</u>	<u>136,287</u>	<u>2,789,731</u>	<u>119,439</u>	<u>3,646,550</u>	<u>525,311</u>
<u>\$ 3,665,748</u>	<u>\$ 339,488</u>	<u>\$ 137,375</u>	<u>\$ 2,794,070</u>	<u>\$ 120,989</u>	<u>\$ 3,716,184</u>	<u>\$ 560,224</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2008

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets						
Cash and Cash Equivalents	\$ 199,920	\$ 32,656	\$ 428	\$ 1,642,194	\$ 28,507	\$ 2,150
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	191,747	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	1,100	-	-	1,914	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	6,840,432	-	-
Materials and Supplies Inventory	1,057	-	-	901,209	11,790	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Total Assets	<u>200,977</u>	<u>\$ 33,756</u>	<u>\$ 428</u>	<u>\$ 9,575,582</u>	<u>\$ 42,211</u>	<u>\$ 2,150</u>
Liabilities						
Accounts Payable	\$ 10,633	\$ -	\$ -	\$ 80,868	\$ 6,159	\$ 287
Accrued Wages	25,735	-	-	292,497	-	-
Contracts Payable	-	-	-	82,000	-	-
Due to Other Funds	-	-	-	-	-	-
Intergovernmental Payable	5,933	-	-	82,950	-	-
Retainage Payable	-	-	-	191,747	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	4,769,375	-	-
Total Liabilities	<u>42,301</u>	<u>-</u>	<u>-</u>	<u>5,499,437</u>	<u>6,159</u>	<u>287</u>
Fund Balances						
Reserved for Encumbrances	75,148	-	-	653,419	3,202	-
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	<u>83,528</u>	<u>33,756</u>	<u>428</u>	<u>3,422,726</u>	<u>32,850</u>	<u>1,863</u>
Total Fund Balances	<u>158,676</u>	<u>33,756</u>	<u>428</u>	<u>4,076,145</u>	<u>36,052</u>	<u>1,863</u>
Total Liabilities and Fund Balances	<u>\$ 200,977</u>	<u>\$ 33,756</u>	<u>\$ 428</u>	<u>\$ 9,575,582</u>	<u>\$ 42,211</u>	<u>\$ 2,150</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 1,585,136	\$ 1,104,391	\$ 148,751	\$ 14,198,504
-	-	-	197,180
-	-	-	576,688
-	4,568	6,636	332,064
-	-	-	49,887
-	3,247,800	34,593	12,935,975
1,744	32,847	-	954,200
-	-	-	2,632,587
<u>20,091</u>	<u>-</u>	<u>-</u>	<u>35,870</u>
<u>\$ 1,606,971</u>	<u>\$ 4,389,606</u>	<u>\$ 189,980</u>	<u>\$ 31,912,955</u>

\$ 3,922	\$ 6,131	\$ 4,204	\$ 141,727
103,583	41,834	4,163	641,394
-	-	-	86,185
-	-	1,010	12,312
29,301	18,674	1,062	205,941
-	-	-	197,180
-	45,582	4,305	49,887
-	<u>2,406,171</u>	<u>10,999</u>	<u>9,946,177</u>
<u>136,806</u>	<u>2,518,392</u>	<u>25,743</u>	<u>11,280,803</u>

236,235	3,757,544	1,959	7,203,070
-	-	-	2,632,587

<u>1,233,930</u>	<u>(1,886,330)</u>	<u>162,278</u>	<u>10,796,495</u>
<u>1,470,165</u>	<u>1,871,214</u>	<u>164,237</u>	<u>20,632,152</u>
<u>\$ 1,606,971</u>	<u>\$ 4,389,606</u>	<u>\$ 189,980</u>	<u>\$ 31,912,955</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2008

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Cash and Cash Equivalents	\$ 194,134	\$ 200,940	\$ 395,074
Special Assessments Receivable	<u>7,191,627</u>	<u>-</u>	<u>7,191,627</u>
Total Assets	<u>\$ 7,385,761</u>	<u>\$ 200,940</u>	<u>\$ 7,586,701</u>
Liabilities			
Deferred Revenue	<u>\$ 7,191,627</u>	<u>\$ -</u>	<u>\$ 7,191,627</u>
Fund Balances			
Reserved for Debt Service	<u>194,134</u>	<u>200,940</u>	<u>395,074</u>
Total Liabilities and Fund Balances	<u>\$ 7,385,761</u>	<u>\$ 200,940</u>	<u>\$ 7,586,701</u>



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2008

	Mental Retardation and Developmental					
	<u>Jail Capital Improvements</u>	<u>Disabilities Capital</u>	<u>Courthouse Restoration</u>	<u>Ditch Maintenance</u>	<u>Engineer's Construction</u>	<u>Permanent Improvement</u>
Assets						
Cash and Cash Equivalents	\$ 6,775	\$ 108,751	\$ 35,375	\$ 5,413	\$ -	\$ 917,701
Accounts Receivable	-	-	-	-	-	10,000
Intergovernmental Receivable	-	-	-	-	-	39,770
Total Assets	<u>\$ 6,775</u>	<u>\$ 108,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 967,471</u>
Fund Balances						
Reserved for Encumbrances	-	-	-	-	-	203,867
Unreserved:						
Undesignated, Reported in:						
Capital Projects Funds	<u>6,775</u>	<u>108,751</u>	<u>35,375</u>	<u>5,413</u>	-	<u>763,604</u>
Total Fund Balances	<u>6,775</u>	<u>108,751</u>	<u>35,375</u>	<u>5,413</u>	-	<u>967,471</u>
Total Liabilities and Fund Balances	<u>\$ 6,775</u>	<u>\$ 108,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 967,471</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 1,074,015
-	10,000
-	<u>39,770</u>
<u>\$ -</u>	<u>\$ 1,123,785</u>
-	203,867
-	<u>919,918</u>
-	<u>1,123,785</u>
<u>\$ -</u>	<u>\$ 1,123,785</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 543,854	\$ -	\$ -	\$ 543,854
Permissive Sales Tax	3,495,382	-	-	3,495,382
Charges for Services	9,603,034	-	-	9,603,034
Licenses and Permits	83,754	-	-	83,754
Fines and Forfeitures	156,953	-	-	156,953
Intergovernmental	21,079,309	-	5,430,457	26,509,766
Special Assessments	4,581	666,844	-	671,425
Interest	60,597	-	-	60,597
Other	662,708	-	577,950	1,240,658
Total Revenues	<u>35,690,172</u>	<u>666,844</u>	<u>6,008,407</u>	<u>42,365,423</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 4,702,262	\$ -	\$ -	\$ 4,702,262
Judicial	3,769,832	-	-	3,769,832
Public Safety	5,630,526	-	-	5,630,526
Public Works	15,718,892	-	-	15,718,892
Health	785,503	-	-	785,503
Human Services	605,233	-	-	605,233
Other	-	2,680	-	2,680
Capital Outlay	67,624	-	7,347,360	7,414,984
Intergovernmental	54,516	-	-	54,516
Debt Service:				
Principal Retirement	165,410	407,811	-	573,221
Interest and Fiscal Charges	49,907	238,659	-	288,566
Total Expenditures	<u>31,549,705</u>	<u>649,150</u>	<u>7,347,360</u>	<u>39,546,215</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,140,467</u>	<u>17,694</u>	<u>(1,338,953)</u>	<u>2,819,208</u>
Other Financing Sources (Uses)				
Transfers In	77,448	-	910,000	987,448
Sale of Capital Assets	-	-	4,948	4,948
Transfers - Out	(388,520)	-	-	(388,520)
Total Other Financing Sources (Uses)	<u>(311,072)</u>	<u>-</u>	<u>914,948</u>	<u>603,876</u>
Net Change in Fund Balances	3,829,395	17,694	(424,005)	3,423,084
Fund Balances Beginning of Year	<u>16,802,757</u>	<u>377,380</u>	<u>1,547,790</u>	<u>18,727,927</u>
Fund Balances End of Year	<u>\$ 20,632,152</u>	<u>\$ 395,074</u>	<u>\$ 1,123,785</u>	<u>\$ 22,151,011</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, 2008

	Victim Assistance	Youth Services	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment	HOME Program
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-	-	-
Charges for Services	-	-	80,774	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	131,601	2,153,849	-	-	-	958,177
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	49,281	1,007
Other	-	475	-	-	222	88,474
Total Revenues	<u>131,601</u>	<u>2,154,324</u>	<u>80,774</u>	<u>-</u>	<u>49,503</u>	<u>1,047,658</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ 81,548	\$ -
Judicial	-	-	-	-	-	-
Public Safety	-	1,411,634	-	-	-	-
Public Works	-	-	-	-	-	908,697
Health	-	-	-	-	-	-
Human Services	236,526	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Intergovernmental	-	-	54,516	-	-	-
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	<u>236,526</u>	<u>1,411,634</u>	<u>54,516</u>	<u>-</u>	<u>81,548</u>	<u>908,697</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(104,925)</u>	<u>742,690</u>	<u>26,258</u>	<u>-</u>	<u>(32,045)</u>	<u>138,961</u>
Other Financing Sources (Uses)						
Transfers In	43,584	-	-	-	-	-
Transfers - Out	-	(500)	-	-	-	-
Total Other Financing Sources (Uses)	<u>43,584</u>	<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(61,341)	742,190	26,258	-	(32,045)	138,961
Fund Balances Beginning of Year	<u>135,243</u>	<u>1,131,991</u>	<u>22,552</u>	<u>37,643</u>	<u>60,609</u>	<u>155,024</u>
Fund Balances End of Year	<u>\$ 73,902</u>	<u>\$ 1,874,181</u>	<u>\$ 48,810</u>	<u>\$ 37,643</u>	<u>\$ 28,564</u>	<u>\$ 293,985</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>
\$ 543,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1,363,318	-	-	68,903	2,503,757	713,174
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,053,951	146	394,000	1,671,006	-	37,500	-
-	-	-	-	-	-	-
-	-	-	3,454	-	-	-
-	<u>45</u>	-	<u>20,623</u>	<u>276</u>	<u>114,072</u>	<u>174,694</u>
<u>1,597,805</u>	<u>1,363,509</u>	<u>394,000</u>	<u>1,695,083</u>	<u>69,179</u>	<u>2,655,329</u>	<u>887,868</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,609	\$ 1,072,420
-	1,503,913	-	-	-	2,069,354	-
828,399	-	-	-	46,356	-	-
-	-	-	1,432,911	-	-	-
-	-	-	-	-	-	-
-	-	368,707	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,711	7,135	5,535
-	-	-	-	<u>152</u>	<u>250</u>	<u>393</u>
<u>828,399</u>	<u>1,503,913</u>	<u>368,707</u>	<u>1,432,911</u>	<u>49,219</u>	<u>2,263,348</u>	<u>1,078,348</u>

<u>769,406</u>	<u>(140,404)</u>	<u>25,293</u>	<u>262,172</u>	<u>19,960</u>	<u>391,981</u>	<u>(190,480)</u>
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-	-	-	-	-	-	-
-	<u>(100,000)</u>	-	-	-	-	-

-	<u>(100,000)</u>	-	-	-	-	-
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769,406	(240,404)	25,293	262,172	19,960	391,981	(190,480)
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<u>2,205,193</u>	<u>511,018</u>	<u>110,994</u>	<u>2,527,559</u>	<u>99,479</u>	<u>3,254,569</u>	<u>715,791</u>
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<u>\$ 2,974,599</u>	<u>\$ 270,614</u>	<u>\$ 136,287</u>	<u>\$ 2,789,731</u>	<u>\$ 119,439</u>	<u>\$ 3,646,550</u>	<u>\$ 525,311</u>
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(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, 2008

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	3,495,382	-	-
Charges for Services	642,122	3,870	-	10,578	273,699	6,442
Licenses and Permits	-	-	-	3,880	-	-
Fines and Forfeitures	7,922	-	-	85,453	-	-
Intergovernmental	-	-	-	11,989,787	-	-
Special Assessments	-	-	-	4,581	-	-
Interest	-	-	-	6,659	-	-
Other	40,070	-	-	172,079	7,573	-
Total Revenues	<u>690,114</u>	<u>3,870</u>	<u>-</u>	<u>15,768,399</u>	<u>281,272</u>	<u>6,442</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-	4,709
Public Safety	-	-	-	-	281,482	-
Public Works	-	-	-	13,377,284	-	-
Health	785,503	-	-	-	-	-
Human Services	-	-	-	-	-	-
Capital Outlay	-	-	-	67,624	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	147,069	2,960	-
Interest and Fiscal Charges	-	-	-	48,923	189	-
Total Expenditures	<u>785,503</u>	<u>-</u>	<u>-</u>	<u>13,640,900</u>	<u>284,631</u>	<u>4,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(95,389)</u>	<u>3,870</u>	<u>-</u>	<u>2,127,499</u>	<u>(3,359)</u>	<u>1,733</u>
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(95,389)	3,870	-	2,127,499	(3,359)	1,733
Fund Balances Beginning of Year	<u>254,065</u>	<u>29,886</u>	<u>428</u>	<u>1,948,646</u>	<u>39,411</u>	<u>130</u>
Fund Balances End of Year	<u>\$ 158,676</u>	<u>\$ 33,756</u>	<u>\$ 428</u>	<u>\$ 4,076,145</u>	<u>\$ 36,052</u>	<u>\$ 1,863</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 543,854
-	-	-	3,495,382
3,502,508	343,811	90,078	9,603,034
-	79,874	-	83,754
-	49,666	13,912	156,953
-	2,558,482	130,810	21,079,309
-	-	-	4,581
-	196	-	60,597
<u>41,784</u>	<u>124</u>	<u>2,197</u>	<u>662,708</u>
<u>3,544,292</u>	<u>3,032,153</u>	<u>236,997</u>	<u>35,690,172</u>
\$ 3,307,353	\$ -	\$ 54,332	\$ 4,702,262
-	-	191,856	3,769,832
-	3,062,655	-	5,630,526
-	-	-	15,718,892
-	-	-	785,503
-	-	-	605,233
-	-	-	67,624
-	-	-	54,516
-	-	-	165,410
-	-	-	49,907
<u>3,307,353</u>	<u>3,062,655</u>	<u>246,188</u>	<u>31,549,705</u>
<u>236,939</u>	<u>(30,502)</u>	<u>(9,191)</u>	<u>4,140,467</u>
-	33,864	-	77,448
-	(288,020)	-	(388,520)
-	(254,156)	-	(311,072)
236,939	(284,658)	(9,191)	3,829,395
<u>1,233,226</u>	<u>2,155,872</u>	<u>173,428</u>	<u>16,802,757</u>
<u>\$ 1,470,165</u>	<u>\$ 1,871,214</u>	<u>\$ 164,237</u>	<u>\$ 20,632,152</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2008

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 666,844	\$ -	\$ 666,844
Expenditures			
Current:			
Other	2,680	-	2,680
Debt Service:			
Principal Retirement	\$ 407,811	\$ -	\$ 407,811
Interest and Fiscal Charges	238,659	-	238,659
Total Expenditures	649,150	-	649,150
Excess of Revenues Over Expenditures	17,694	-	17,694
Fund Balances Beginning of Year	176,440	200,940	377,380
Fund Balances End of Year	\$ 194,134	\$ 200,940	\$ 395,074



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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, 2008

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ 22,290	\$ -	\$ -	\$ -	\$ 5,290,806	\$ 117,361
Other	-	-	-	-	-	572,950
Total Revenues	<u>22,290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,290,806</u>	<u>690,311</u>
Expenditures						
Capital Outlay	\$ 131,950	\$ 907,083	\$ -	\$ -	\$ 5,290,806	\$ 1,008,942
Excess (Deficiency) of Revenues (Under) Expenditures	<u>(109,660)</u>	<u>(907,083)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(318,631)</u>
Other Financing Sources						
Transfers In	-	910,000	-	-	-	4,948
Net Change in Fund Balances	(109,660)	2,917	-	-	-	(313,683)
Fund Balances Beginning of Year	<u>116,435</u>	<u>105,834</u>	<u>35,375</u>	<u>5,413</u>	<u>-</u>	<u>1,281,154</u>
Fund Balances End of Year	<u>\$ 6,775</u>	<u>\$ 108,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 967,471</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 5,430,457
<u>5,000</u>	<u>577,950</u>
<u>5,000</u>	<u>6,008,407</u>
<u>\$ 8,579</u>	<u>\$ 7,347,360</u>
<u>(3,579)</u>	<u>(1,338,953)</u>
<u>-</u>	<u>914,948</u>
<u>(3,579)</u>	<u>(424,005)</u>
<u>3,579</u>	<u>1,547,790</u>
<u>\$ -</u>	<u>\$ 1,123,785</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2008*

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.

Sheriff's Webcheck - To account for the charges to other entities, and the associated costs, for performing criminal background checks on individuals.

Auditor's License Bureau – To account for the revenues received and expenditures made related to the daily operations of the Auditor's License Bureau.

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2008

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 775,438	\$ 10	\$ 25,995	\$ 82,011	\$ 883,454
Accounts Receivable	37,815	-	-	-	37,815
Prepaid Items	594	-	-	-	594
Total Current Assets	<u>813,847</u>	<u>10</u>	<u>25,995</u>	<u>82,011</u>	<u>921,863</u>
Noncurrent Assets					
Land and Construction in Progress		26,400	-	-	26,400
Depreciable Capital Assets, Net	7,448,902	2,334	-	-	7,451,236
Total Noncurrent Assets	<u>7,448,902</u>	<u>28,734</u>	<u>-</u>	<u>-</u>	<u>7,477,636</u>
Total Assets	<u>\$ 8,262,749</u>	<u>\$ 28,744</u>	<u>\$ 25,995</u>	<u>\$ 82,011</u>	<u>\$ 8,399,499</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$ 55,541	\$ -	\$ -	\$ -	\$ 55,541
Accrued Wages	6,457	-	-	6,179	12,636
Compensated Absences Payable	1,293	-	-	2,205	3,498
Interfund Payable	-	-	-	110,297	110,297
Intergovernmental Payable	1,754	-	-	1,774	3,528
General Obligation Bonds Payable	55,000	-	-	-	55,000
Total Current Liabilities	<u>120,045</u>	<u>-</u>	<u>-</u>	<u>120,455</u>	<u>240,500</u>
Long-Term Liabilities					
Compensated Absences Payable (Net of Current Portion)	4,515			1,195	5,710
General Obligation Bonds Payable (Net of Current Portion)	505,000	-	-	-	505,000
Total Long-Term Liabilities	<u>509,515</u>	<u>-</u>	<u>-</u>	<u>1,195</u>	<u>510,710</u>
Total Liabilities	<u>629,560</u>	<u>-</u>	<u>-</u>	<u>121,650</u>	<u>751,210</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	6,888,902	28,734	-	-	6,917,636
Unrestricted	744,287	10	25,995	(39,639)	730,653
Total Net Assets	<u>\$ 7,633,189</u>	<u>\$ 28,744</u>	<u>\$ 25,995</u>	<u>\$ (39,639)</u>	<u>\$ 7,648,289</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2008

	Enterprise Funds					
	Water	Molly	Nist	Sheriff's Webcheck	Auditor's License Bureau	Total
Operating Revenues						
Charges for Services	635,154	-	-	38,551	99,986	773,691
Other	60,554	-	-	-	35	60,589
Total Operating Revenues	695,708	-	-	38,551	100,021	834,280
Operating Expenses						
Salaries	\$ 186,914	\$ -	\$ -	\$ -	\$ 90,557	\$ 277,471
Contractual Services	305,986	-	-	400	29,450	335,836
Materials and Supplies	20,271	-	-	-	12,942	33,213
Depreciation	192,113	233	-	-	-	192,346
Other	2,302	-	-	26,526	6,711	35,539
Total Operating Expenses	707,586	233	-	26,926	139,660	874,405
Operating Income (Loss)	(11,878)	(233)	-	11,625	(39,639)	(40,125)
Non-Operating Expenses						
Interest and Fiscal Charges	(37,836)	-	-	-	-	(37,836)
Income (Loss) before Capital Contributions	(49,714)	(233)	-	11,625	(39,639)	(77,961)
Transfers Out	-	-	(70,527)	-	-	(70,527)
Change in Net Assets	(49,714)	(233)	(70,527)	11,625	(39,639)	(148,488)
Net Assets Beginning of Year	7,682,903	28,977	70,527	14,370	-	7,796,777
Net Assets End of Year	\$ 7,633,189	\$ 28,744	\$ -	\$ 25,995	\$ (39,639)	\$ 7,648,289

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2008

	Water	Molly	Nist	Sheriff's Webcheck	Auditor's License Bureau	Total
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 636,323	\$ -	\$ -	\$ 38,551	\$ 99,986	\$ 774,860
Cash Received from Other Operating Revenues	60,554	-	-	-	35	60,589
Cash Payments for Goods and Services	(327,681)	-	-	(400)	(29,450)	(357,531)
Cash Payments for Employee Services and Benefits	(189,406)	-	-	-	(79,204)	(268,610)
Cash Payments to Suppliers for Goods and Services	(20,271)	-	-	-	(12,942)	(33,213)
Cash Payments for Other Operating Expenses	(2,302)	-	-	(26,470)	(6,711)	(35,483)
Net Cash Provided by Operating Activities	157,217	-	-	11,681	(28,286)	140,612
Cash Flows from Noncapital Financing Activities						
Advances In	-	-	-	-	110,297	110,297
Transfers Out	-	-	(70,527)	-	-	(70,527)
Net Cash Used for Noncapital Financing Activities	-	-	(70,527)	-	110,297	39,770
Cash Flows from Capital and Related Financing Activities						
Principal Paid on Capital Debt	(55,000)	-	-	-	-	(55,000)
Interest Paid on Capital Debt	(37,836)	-	-	-	-	(37,836)
Net Cash Used for Capital and Related Financing Activities	(92,836)	-	-	-	-	(92,836)
Net Increase (Decrease) in Cash and Cash Equivalents	64,381	-	(70,527)	11,681	82,011	87,546
Cash and Cash Equivalents Beginning of Year	711,057	10	70,527	14,314	-	795,908
Cash and Cash Equivalents End of Year	\$ 775,438	\$ 10	\$ -	\$ 25,995	\$ 82,011	\$ 883,454
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities						
Operating Income (Loss)	\$ (11,878)	\$ (233)	\$ -	\$ 11,625	\$ (39,639)	\$ (40,125)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities						
Depreciation Expense	192,113	233	-	-	-	192,346
(Increase) Decrease in Assets						
Accounts Receivable	1,169	-	-	-	-	1,169
Prepays	(7)	-	-	66	-	59
Increase (Decrease) in Liabilities						
Accounts Payable	(21,688)	-	-	-	-	(21,688)
Accrued Wages and Benefits	(475)	-	-	-	6,179	5,704
Compensated Absences Payable	578	-	-	-	3,400	3,978
Due to Other Funds	(2,289)	-	-	-	-	(2,289)
Intergovernmental Payable	(306)	-	-	(10)	1,774	1,458
Total Adjustments	169,095	233	-	56	11,353	180,737
Net Cash Provided by Operating Activities	\$ 157,217	\$ -	\$ -	\$ 11,681	\$ (28,286)	\$ 140,612

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2008*

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, 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, 2008

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Cash and Cash Equivalents	\$ 4,430,813	\$ 4,066,778	\$ 8,497,591
Due from Other Funds	39,681	-	39,681
Intergovernmental Receivable	44,793	-	44,793
Prepaid Items	5,139	-	5,139
Total Assets	<u>\$ 4,520,426</u>	<u>\$ 4,066,778</u>	<u>\$ 8,587,204</u>
Liabilities			
Accounts Payable	\$ 93,330	\$ -	\$ 93,330
Intergovernmental Payable	-	937,882	937,882
Claims Payable	595,018	3,204,543	3,799,561
Total Liabilities	<u>688,348</u>	<u>4,142,425</u>	<u>4,830,773</u>
Net Assets			
Unrestricted	<u>3,832,078</u>	<u>(75,647)</u>	<u>3,756,431</u>
Total Net Assets	<u>\$ 3,832,078</u>	<u>\$ (75,647)</u>	<u>\$ 3,756,431</u>

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2008

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 15,351,742	\$ 1,136,682	\$ 16,488,424
Other	<u>468,260</u>	<u>85,338</u>	<u>553,598</u>
Total Operating Revenues	<u>15,820,002</u>	<u>1,222,020</u>	<u>17,042,022</u>
Operating Expenses			
Contractual Services	\$ 56,033	\$ 37,002	\$ 93,035
Materials and Supplies	1,267	727	1,994
Claims and Judgments	14,980,872	1,785,654	16,766,526
Other	<u>28,080</u>	<u>-</u>	<u>28,080</u>
Total Operating Expenses	<u>15,066,252</u>	<u>1,823,383</u>	<u>16,889,635</u>
Operating Income (Loss)	<u>753,750</u>	<u>(601,363)</u>	<u>152,387</u>
Change in Net Assets	753,750	(601,363)	152,387
Net Assets Beginning of Year	<u>3,078,328</u>	<u>525,716</u>	<u>3,604,044</u>
Net Assets End of Year	<u>\$ 3,832,078</u>	<u>\$ (75,647)</u>	<u>\$ 3,756,431</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2008

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 16,311,815	\$ 1,136,682	\$ 17,448,497
Cash Received from Other Operating Revenues	468,260	85,338	553,598
Cash Payments for Goods and Services	(57,699)	(55,979)	(113,678)
Cash Payments for Claims	(15,124,385)	(2,179,499)	(17,303,884)
Cash Payments for Other Operating Expenses	(28,080)	-	(28,080)
Net Cash Provided by (Used for) Operating Activities	<u>1,569,911</u>	<u>(1,013,458)</u>	<u>556,453</u>
Cash and Cash Equivalents Beginning of Year	<u>2,860,902</u>	<u>5,080,236</u>	<u>7,941,138</u>
Cash and Cash Equivalents End of Year	<u>\$ 4,430,813</u>	<u>\$ 4,066,778</u>	<u>\$ 8,497,591</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 753,750</u>	<u>\$ (601,363)</u>	<u>\$ 152,387</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets			
Due from Other Funds	952,984	-	952,984
Intergovernmental Receivable	7,089	-	7,089
Prepays	(399)	-	(399)
Increase (Decrease) in Liabilities			
Accounts Payable	(58,726)	(18,250)	(76,976)
Intergovernmental Payable	-	26,726	26,726
Claims Payable	(84,787)	(420,571)	(505,358)
Total Adjustments	<u>816,161</u>	<u>(412,095)</u>	<u>404,066</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,569,911</u>	<u>\$ (1,013,458)</u>	<u>\$ 556,453</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2008*

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2008

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Assets</i>				
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 161,025</u>	<u>\$ 7,037</u>	<u>\$ 168,062</u>
<i>Net Assets</i>				
Restricted for Other Purposes	-	161,025	-	161,025
Unrestricted	<u>2,190</u>	<u>-</u>	<u>7,037</u>	<u>9,227</u>
<i>Total Liabilities and Net Assets</i>	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 7,037</u>	<u>\$ 170,252</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2008

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>				
Contributions	\$ -	\$ -	\$ 25,599	\$ 25,599
Interest	-	-	-	-
<i>Total Additions</i>	<u>-</u>	<u>-</u>	<u>25,599</u>	<u>25,599</u>
<i>Deductions</i>				
Personal Service	-	-	21,122	21,122
Other Operating Expense	-	50,000	243	50,243
<i>Total Deductions</i>	<u>-</u>	<u>50,000</u>	<u>21,365</u>	<u>71,365</u>
<i>Change in Net Assets</i>	-	(50,000)	4,234	(45,766)
<i>Net Assets Beginning of Year</i>	<u>2,190</u>	<u>211,025</u>	<u>2,803</u>	<u>216,018</u>
<i>Net Assets End of Year</i>	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 7,037</u>	<u>\$ 170,252</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Undivided General Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 11,302,555	\$ 325,256,198	\$ 329,521,449	\$ 7,037,304
Taxes Receivable	301,060,569	308,468,833	318,950,640	290,578,762
Special Assessments	9,511,436	1,356,737	-	10,868,173
Total Assets	<u>\$ 321,874,560</u>	<u>\$ 635,081,768</u>	<u>\$ 648,472,089</u>	<u>\$ 308,484,239</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 321,874,560</u>	<u>\$ 307,852,092</u>	<u>\$ 321,242,413</u>	<u>\$ 308,484,239</u>
Undivided Personal Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,086,758	\$ 22,913,258	\$ 23,358,151	\$ 641,865
Taxes Receivable	21,668,801	9,026,321	21,668,801	9,026,321
Total Assets	<u>\$ 22,755,559</u>	<u>\$ 31,939,579</u>	<u>\$ 45,026,952</u>	<u>\$ 9,668,186</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 22,755,559</u>	<u>\$ 8,930,594</u>	<u>\$ 22,017,967</u>	<u>\$ 9,668,186</u>
Undivided Estate Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 2,631,942</u>	<u>\$ 8,003,142</u>	<u>\$ 6,900,248</u>	<u>\$ 3,734,836</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,631,942</u>	<u>\$ 1,102,894</u>	<u>\$ -</u>	<u>\$ 3,734,836</u>
Local Government				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 18,278,781	\$ 18,278,781	\$ -
Intergovernmental Receivable	5,197,940	6,092,123	5,408,015	5,882,048
Total Assets	<u>\$ 5,197,940</u>	<u>\$ 24,370,904</u>	<u>\$ 23,686,796</u>	<u>\$ 5,882,048</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 5,197,940</u>	<u>\$ 5,882,048</u>	<u>\$ 5,197,940</u>	<u>\$ 5,882,048</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2008

	Balance 1/1/08	Additions	Reductions	Balance 12/31/08
Library and Local Government Support				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 14,688,836	\$ 14,688,836	\$ -
Intergovernmental Receivable	<u>7,903,447</u>	<u>7,594,967</u>	<u>8,181,222</u>	<u>7,317,192</u>
Total Assets	<u>\$ 7,903,447</u>	<u>\$ 22,283,803</u>	<u>\$ 22,870,058</u>	<u>\$ 7,317,192</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 7,903,447</u>	<u>\$ 7,594,967</u>	<u>\$ 8,181,222</u>	<u>\$ 7,317,192</u>
Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 3,168,199</u>	<u>\$ 57,234,852</u>	<u>\$ 56,538,921</u>	<u>\$ 3,864,130</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 3,168,199</u>	<u>\$ 57,234,852</u>	<u>\$ 56,538,921</u>	<u>\$ 3,864,130</u>
Other Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 8,440,430	\$ 91,295,922	\$ 88,085,198	\$ 11,651,154
Cash and Cash Equivalents in Segregated Accounts	15,619	320	-	15,939
Taxes Receivable	3,782,103	3,802,132	3,782,103	3,802,132
Intergovernmental Receivable	<u>3,712,485</u>	<u>1,663,375</u>	<u>3,712,485</u>	<u>1,663,375</u>
Total Assets	<u>\$ 15,950,637</u>	<u>\$ 96,761,749</u>	<u>\$ 95,579,786</u>	<u>\$ 17,132,600</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 6,072,824	\$ 2,766,941	\$ 4,409,423	\$ 4,430,342
Undistributed Monies	8,969,034	4,091,096	4,329,279	8,730,851
Deposits Held and Due to Others	<u>908,779</u>	<u>3,511,758</u>	<u>449,130</u>	<u>3,971,407</u>
Total Liabilities	<u>\$ 15,950,637</u>	<u>\$ 10,369,795</u>	<u>\$ 9,187,832</u>	<u>\$ 17,132,600</u>
All Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 23,461,685	\$ 480,436,137	\$ 480,832,663	\$ 23,065,159
Cash and Cash Equivalents in Segregated Accounts	3,183,818	57,235,172	56,538,921	3,880,069
Taxes Receivable	326,511,473	321,297,286	344,401,544	303,407,215
Special Assessments	9,511,436	1,356,737	-	10,868,173
Intergovernmental Receivable	<u>16,813,872</u>	<u>15,350,465</u>	<u>17,301,722</u>	<u>14,862,615</u>
Total Assets	<u>\$ 379,482,284</u>	<u>\$ 875,675,797</u>	<u>\$ 899,074,850</u>	<u>\$ 356,083,231</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 366,436,272	\$ 334,129,536	\$ 361,048,965	\$ 339,516,843
Undistributed Monies	8,969,034	4,091,096	4,329,279	8,730,851
Deposits Held and Due to Others	<u>4,076,978</u>	<u>60,746,610</u>	<u>56,988,051</u>	<u>7,835,537</u>
Total Liabilities	<u>\$ 379,482,284</u>	<u>\$ 398,967,242</u>	<u>\$ 422,366,295</u>	<u>\$ 356,083,231</u>

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 Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 15,149,255	\$ 14,450,237	\$ 14,450,388	\$ 151
Permissive Sales Tax	11,000,000	11,410,000	11,753,460	343,460
Charges for Services	13,756,520	12,964,471	12,655,123	(309,348)
Licenses and Permits	41,000	41,000	41,279	279
Fines and Forfeitures	405,000	405,000	437,443	32,443
Intergovernmental	9,988,463	10,697,685	10,739,195	41,510
Interest	4,304,000	4,954,000	5,219,125	265,125
Rentals	335,000	335,000	351,259	16,259
Other	1,050,000	1,422,016	1,568,916	146,900
Total Revenues	56,029,238	56,679,409	57,216,188	536,779
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,511,757	1,766,454	1,651,310	115,144
Materials and Supplies	63,542	59,595	49,557	10,038
Contractual Services	1,718,569	2,025,051	1,873,700	151,351
Capital Outlay	-	12,433	10,828	1,605
Other	1,485,886	686,492	614,140	72,352
Total Commissioners' Office	4,779,754	4,550,025	4,199,535	350,490
County Auditor				
Personal Services	1,223,713	1,254,882	1,254,882	-
Materials and Supplies	13,199	9,504	9,504	-
Contractual Services	185,098	156,790	156,790	-
Capital Outlay	19,575	22,267	22,267	-
Other	4,118	2,260	2,260	-
Total County Auditor	1,445,703	1,445,703	1,445,703	-
County Treasurer				
Personal Services	588,664	608,664	603,884	4,780
Materials and Supplies	2,500	2,500	1,169	1,331
Contractual Services	143,263	274,163	269,474	4,689
Capital Outlay	3,697	7,797	3,697	4,100
Total County Treasurer	738,124	893,124	878,224	14,900
Prosecuting Attorney				
Personal Services	3,072,516	3,179,419	3,176,753	2,666
Materials and Supplies	50,000	6,563	6,563	-
Contractual Services	25,000	11,534	11,534	-
Other	57,964	57,964	57,964	-
Total Prosecuting Attorney	\$ 3,205,480	\$ 3,255,480	\$ 3,252,814	\$ 2,666

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 519,911	\$ 533,911	\$ 533,057	\$ 854
Materials and Supplies	6,000	10,745	10,735	10
Contractual Services	74,893	54,790	54,790	-
Capital Outlay	-	1,358	1,358	-
Other	1,800	1,800	1,702	98
Total Recorder	<u>602,604</u>	<u>602,604</u>	<u>601,642</u>	<u>962</u>
Citizen's Building Operating				
Personal Services	362,725	362,725	335,175	27,550
Materials and Supplies	407,127	432,126	394,733	37,393
Contractual Services	180,925	195,925	173,782	22,143
Capital Outlay	100,000	85,000	10,610	74,390
Other	50,000	25,000	15,150	9,850
Total Citizen's Building Operating	<u>1,100,777</u>	<u>1,100,776</u>	<u>929,450</u>	<u>171,326</u>
Board of Elections				
Personal Services	1,531,501	2,027,365	2,025,304	2,061
Materials and Supplies	93,158	79,670	79,670	-
Contractual Services	426,007	495,201	493,059	2,142
Capital Outlay	96,158	92,983	92,911	72
Other	11,223	19,828	18,714	1,114
Total Board of Elections	<u>2,158,047</u>	<u>2,715,047</u>	<u>2,709,658</u>	<u>5,389</u>
Data Processing				
Personal Services	1,518,709	1,488,709	1,485,121	3,588
Materials and Supplies	25,131	32,674	32,456	218
Contractual Services	538,678	537,437	535,985	1,452
Capital Outlay	163,234	183,724	183,724	-
Other	9,201	12,409	12,409	-
Total Data Processing	<u>2,254,953</u>	<u>2,254,953</u>	<u>2,249,695</u>	<u>5,258</u>
Buildings and Grounds Maintenance				
Personal Services	152,248	166,098	164,548	1,550
Materials and Supplies	376,345	402,495	353,922	48,573
Contractual Services	429,188	339,188	317,249	21,939
Total Buildings and Grounds Maintenance	<u>957,781</u>	<u>907,781</u>	<u>835,719</u>	<u>72,062</u>
Total General Government - Legislative and Executive	<u>17,243,223</u>	<u>17,725,493</u>	<u>17,102,440</u>	<u>623,053</u>
General Government - Judicial				
Court of Appeals				
Materials and Supplies	88,362	81,362	77,054	4,308
Contractual Services	142,946	140,946	136,775	4,171
Capital Outlay	-	7,000	5,833	1,167
Other	16,381	18,381	15,815	2,566
Total Court of Appeals	<u>\$ 247,689</u>	<u>\$ 247,689</u>	<u>\$ 235,477</u>	<u>\$ 12,212</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$ 3,050,014	\$ 3,197,341	\$ 3,168,740	\$ 28,601
Materials and Supplies	151,270	86,869	86,538	331
Contractual Services	529,476	385,724	385,186	538
Capital Outlay	103,262	25,046	25,046	-
Other	-	100,674	100,674	-
Total Common Pleas Court	3,834,022	3,795,654	3,766,184	29,470
Common Pleas Jury Commission				
Personal Services	88,063	126,431	125,760	671
Total Common Pleas Jury Commission	88,063	126,431	125,760	671
Juvenile Court				
Personal Services	3,040,619	3,167,958	3,126,309	41,649
Materials and Supplies	67,596	67,596	65,589	2,007
Contractual Services	192,214	176,213	171,705	4,508
Capital Outlay	-	16,000	16,000	-
Other	26,452	26,452	15,923	10,529
Total Juvenile Court	3,326,881	3,454,219	3,395,526	58,693
Probate Court				
Personal Services	641,885	702,165	702,089	76
Materials and Supplies	12,584	9,050	8,998	52
Contractual Services	74,299	68,413	55,775	12,638
Other	1,000	139	134	5
Total Probate Court	729,768	779,767	766,996	12,771
Clerk of Courts				
Personal Services	1,518,076	1,526,501	1,522,656	3,845
Materials and Supplies	18,310	19,310	19,090	220
Contractual Services	335,502	331,502	330,831	671
Other	1,000	75	75	-
Total Clerk of Courts	1,872,888	1,877,388	1,872,652	4,736
Public Defender				
Personal Services	1,428,325	1,561,528	1,561,497	31
Materials and Supplies	7,171	3,629	3,623	6
Contractual Services	1,167,072	985,958	971,603	14,355
Other	13,513	7,965	7,965	-
Total Public Defender	2,616,081	2,559,080	2,544,688	14,392
Municipal Court				
Personal Services	656,617	646,602	644,146	2,456
Contractual Services	36,145	44,199	35,746	8,453
Total Municipal Court	692,762	690,801	679,892	10,909
Total General Government - Judicial	\$ 13,408,154	\$ 13,531,029	\$ 13,387,175	\$ 143,854

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Public Safety				
Sheriff				
Personal Services	\$ 12,863,599	\$ 13,458,598	\$ 13,338,030	\$ 120,568
Materials and Supplies	1,334,948	1,154,948	1,124,572	30,376
Contractual Services	2,876,723	2,921,723	2,913,084	8,639
Capital Outlay	57,273	92,273	88,577	3,696
Other	<u>64,515</u>	<u>64,515</u>	<u>62,519</u>	<u>1,996</u>
Total Sheriff	<u>17,197,058</u>	<u>17,692,057</u>	<u>17,526,782</u>	<u>165,275</u>
Sheriff's Rotary				
Personal Services	1,750,956	2,315,956	2,299,121	16,835
Materials and Supplies	55,513	125,513	105,078	20,435
Contractual Service	26,864	26,864	17,296	9,568
Capital Outlay	8,445	8,445	8,415	30
Other	<u>672,948</u>	<u>37,948</u>	<u>14,850</u>	<u>23,098</u>
Total Sheriff's Rotary	<u>2,514,726</u>	<u>2,514,726</u>	<u>2,444,760</u>	<u>69,966</u>
Coroner				
Personal Services	496,806	552,682	540,643	12,039
Materials and Supplies	14,319	12,419	12,285	134
Contractual Services	150,532	95,832	95,378	454
Capital Outlay	80	1,700	1,700	-
Other	<u>1,700</u>	<u>803</u>	<u>803</u>	<u>-</u>
Total Coroner	<u>663,437</u>	<u>663,436</u>	<u>650,809</u>	<u>12,627</u>
Building Inspection				
Personal Services	763,728	763,728	687,239	76,489
Materials and Supplies	38,354	29,554	21,294	8,260
Contractual Services	73,578	120,578	119,707	871
Capital Outlay	10,000	35,000	29,018	5,982
Other	<u>2,500</u>	<u>4,300</u>	<u>4,049</u>	<u>251</u>
Total Building Inspection	<u>888,160</u>	<u>953,160</u>	<u>861,307</u>	<u>91,853</u>
Emergency Preparedness/HAZMAT				
Personal Services	120,512	105,042	100,722	4,320
Materials and Supplies	11,686	18,879	16,972	1,907
Contractual Services	14,563	13,663	10,109	3,554
Capital Outlay	13,000	22,177	21,860	317
Other	<u>800</u>	<u>800</u>	<u>564</u>	<u>236</u>
Total Emergency Preparedness/HAZMAT	<u>160,561</u>	<u>160,561</u>	<u>150,227</u>	<u>10,334</u>
Total Public Safety	<u>21,423,942</u>	<u>21,983,940</u>	<u>21,633,885</u>	<u>350,055</u>
Public Works				
Buildings and Grounds Capital				
Personal Services	978	38,000	13,364	24,636
Materials and Supplies	-	5,978	5,218	760
Contractual Service	-	2,000	1,199	801
Capital Outlay	<u>2,661,392</u>	<u>2,203,392</u>	<u>2,140,696</u>	<u>62,696</u>
Total Buildings and Grounds Capital	<u>2,662,370</u>	<u>2,249,370</u>	<u>2,160,477</u>	<u>88,893</u>
Total Public Works	<u>\$ 2,662,370</u>	<u>\$ 2,249,370</u>	<u>\$ 2,160,477</u>	<u>\$ 88,893</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Human Services				
Veteran's Service Commission				
Personal Services	\$ 745,110	\$ 835,560	\$ 830,506	\$ 5,054
Materials and Supplies	23,677	33,677	27,725	5,952
Contractual Services	96,380	32,931	27,619	5,312
Capital Outlay	7,800	19,300	18,942	358
Other	<u>279,304</u>	<u>280,804</u>	<u>272,424</u>	<u>8,380</u>
Total Veteran's Service Commission	<u>1,152,271</u>	<u>1,202,272</u>	<u>1,177,216</u>	<u>25,056</u>
Total Human Services	<u>1,152,271</u>	<u>1,202,272</u>	<u>1,177,216</u>	<u>25,056</u>
Other				
Unclaimed Monies				
Other	<u>797,127</u>	<u>797,127</u>	<u>276,891</u>	<u>520,236</u>
Total Unclaimed Monies	<u>797,127</u>	<u>797,127</u>	<u>276,891</u>	<u>520,236</u>
Real and Personal Tax Overpayment				
Other	<u>2,061,757</u>	<u>2,061,757</u>	<u>961,639</u>	<u>1,100,118</u>
Total Other	<u>2,858,884</u>	<u>2,858,884</u>	<u>1,238,530</u>	<u>1,620,354</u>
Intergovernmental	<u>7,184,152</u>	<u>6,899,342</u>	<u>6,899,342</u>	<u>-</u>
Total Expenditures	<u>65,932,996</u>	<u>66,450,330</u>	<u>63,599,065</u>	<u>2,851,265</u>
Deficiency of Revenues Under Expenditures	<u>(9,903,758)</u>	<u>(9,770,921)</u>	<u>(6,382,877)</u>	<u>3,388,044</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	17,810	19,010	1,200
Advances Out	-	(70,527)	(70,527)	-
Transfers In	450,000	808,546	458,547	(349,999)
Transfers Out	<u>-</u>	<u>(81,100)</u>	<u>(76,948)</u>	<u>4,152</u>
Total Other Financing Sources	<u>450,000</u>	<u>674,729</u>	<u>330,082</u>	<u>(344,647)</u>
Net Change in Fund Balance	(9,453,758)	(9,096,192)	(6,052,795)	3,043,397
Fund Balance at Beginning of Year - Restated (See Note 3)	3,926,781	3,926,781	3,926,781	-
Prior Year Encumbrances Appropriated	<u>4,024,558</u>	<u>4,024,558</u>	<u>4,024,558</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ (1,502,419)</u>	<u>\$ (1,144,853)</u>	<u>\$ 1,898,544</u>	<u>\$ 3,043,397</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, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 20,747,988	\$ 20,747,988	\$ 19,971,903	\$ (776,085)
Charges for Services	114,564	114,564	2,834,424	2,719,860
Intergovernmental	16,874,516	16,986,710	17,718,251	731,541
Special Assessments	-	-	50,000	50,000
Rentals	-	-	300	300
Other	<u>473,084</u>	<u>473,084</u>	<u>941,342</u>	<u>468,258</u>
Total Revenues	<u>38,210,152</u>	<u>38,322,346</u>	<u>41,516,220</u>	<u>3,193,874</u>
Expenditures				
Current				
Health				
Personal Services	37,441,181	37,099,146	35,659,732	1,439,414
Materials and Supplies	1,873,090	2,281,446	2,246,835	34,611
Contractual Services	4,716,844	5,109,795	4,783,572	326,223
Capital Outlay	1,395,089	547,712	522,842	24,870
Other	<u>3,978,445</u>	<u>3,958,989</u>	<u>3,844,120</u>	<u>114,869</u>
Total Expenditures	<u>49,404,649</u>	<u>48,997,088</u>	<u>47,057,101</u>	<u>1,939,987</u>
Deficiency of Revenues Under Expenditures	<u>(11,194,497)</u>	<u>(10,674,742)</u>	<u>(5,540,881)</u>	<u>5,133,861</u>
Other Financing Sources (Uses)				
Transfers In	508,608	636,596	-	(636,596)
Transfers Out	<u>(830,118)</u>	<u>(933,000)</u>	<u>(910,000)</u>	<u>23,000</u>
Total Other Financing (Uses)	<u>(321,510)</u>	<u>(296,404)</u>	<u>(910,000)</u>	<u>(613,596)</u>
Net Change in Fund Balance	(11,516,007)	(10,971,146)	(6,450,881)	4,520,265
Fund Balance Beginning of Year	20,736,585	20,736,585	20,736,585	-
Prior Year Encumbrances Appropriated	<u>1,289,209</u>	<u>1,289,209</u>	<u>1,289,209</u>	-
Fund Balance End of Year	<u>\$ 10,509,787</u>	<u>\$ 11,054,648</u>	<u>\$ 15,574,913</u>	<u>\$ 4,520,265</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, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 2,561,111	\$ 6,658,889	\$ 4,765,735	\$ (1,893,154)
Charges for Services	325,575	623,075	377,484	(245,591)
Intergovernmental	15,253,727	41,637,971	31,680,521	(9,957,450)
Interest	330	393	8,417	8,024
Other	<u>852,975</u>	<u>887,975</u>	<u>957,677</u>	<u>69,702</u>
Total Revenues	<u>18,993,718</u>	<u>49,808,303</u>	<u>37,789,834</u>	<u>(12,018,469)</u>
Expenditures				
Current				
Health				
Personal Services	1,856,237	3,681,117	2,390,589	1,290,528
Materials and Supplies	48,689	99,991	56,565	43,426
Contractual Services	18,176,746	46,521,188	39,219,810	7,301,378
Capital Outlay	23,600	94,288	52,610	41,678
Other	<u>289,100</u>	<u>1,039,172</u>	<u>567,651</u>	<u>471,521</u>
Total Expenditures	<u>20,394,372</u>	<u>51,435,756</u>	<u>42,287,225</u>	<u>9,148,531</u>
Deficiency of Revenues Under Expenditures	(1,400,654)	(1,627,453)	(4,497,391)	(2,869,938)
Other Financing Sources (Uses)				
Advances Out	-	(1,000,000)	-	1,000,000
Transfers In	162,505	254,077	-	(254,077)
Transfers Out	<u>-</u>	<u>(312,658)</u>	<u>(150,153)</u>	<u>162,505</u>
Total Other Financing Sources (Uses)	<u>162,505</u>	<u>(1,058,581)</u>	<u>(150,153)</u>	<u>908,428</u>
Net Change in Fund Balance	(1,238,149)	(2,686,034)	(4,647,544)	(1,961,510)
Fund Balance Beginning of Year	3,279,461	3,279,461	3,279,461	-
Prior Year Encumbrances Appropriated	<u>1,226,492</u>	<u>1,226,492</u>	<u>1,226,492</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,267,804</u>	<u>\$ 1,819,919</u>	<u>\$ (141,591)</u>	<u>\$ (1,961,510)</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, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 8,729,455	\$ 8,729,455	\$ 8,382,101	\$ (347,354)
Charges for Services	1,340,000	1,340,000	1,341,957	1,957
Intergovernmental	17,377,198	17,377,198	13,700,327	(3,676,871)
Other	<u>230,000</u>	<u>230,000</u>	<u>290,705</u>	<u>60,705</u>
Total Revenues	<u>27,676,653</u>	<u>27,676,653</u>	<u>23,715,090</u>	<u>(3,961,563)</u>
Expenditures				
Current				
Human Services				
Personal Services	4,834,558	4,834,558	4,343,326	491,232
Materials and Supplies	55,000	53,000	6,625	46,375
Contractual Services	18,407,513	17,657,513	15,136,652	2,520,861
Capital Outlay	14,900	116,900	11,457	105,443
Other	<u>5,346,911</u>	<u>5,996,912</u>	<u>5,421,599</u>	<u>575,313</u>
Total Expenditures	<u>28,658,882</u>	<u>28,658,883</u>	<u>24,919,659</u>	<u>3,739,224</u>
Net Change in Fund Balance	(982,229)	(982,230)	(1,204,569)	(222,339)
Fund Balance Beginning of Year	2,859,528	2,859,528	2,859,528	-
Prior Year Encumbrances Appropriated	<u>3,030,842</u>	<u>3,030,842</u>	<u>3,030,842</u>	-
Fund Balance End of Year	<u>\$ 4,908,141</u>	<u>\$ 4,908,140</u>	<u>\$ 4,685,801</u>	<u>\$ (222,339)</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, 2008

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Intergovernmental	\$ 48,400,000	\$ 48,400,000	\$ 42,839,571	\$ (5,560,429)
Other	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,312,729</u>	<u>(687,271)</u>
Total Revenues	<u>52,400,000</u>	<u>52,400,000</u>	<u>46,152,300</u>	<u>(6,247,700)</u>
Expenditures				
Current				
Human Services				
Personal Services	26,142,484	26,142,484	24,757,349	1,385,135
Materials and Supplies	541,946	541,946	498,620	43,326
Contractual Services	22,117,858	22,617,858	22,348,504	269,354
Capital Outlay	300,000	25,000	17,370	7,630
Other	<u>1,959,270</u>	<u>2,734,269</u>	<u>2,727,413</u>	<u>6,856</u>
Total Expenditures	<u>51,061,558</u>	<u>52,061,557</u>	<u>50,349,256</u>	<u>1,712,301</u>
Net Change in Fund Balance	1,338,442	338,443	(4,196,956)	(4,535,399)
Fund Balance (Deficit) Beginning of Year	(450,892)	(450,892)	(450,892)	-
Prior Year Encumbrances Appropriated	<u>3,661,558</u>	<u>3,661,558</u>	<u>3,661,558</u>	-
Fund Balance (Deficit) End of Year	<u>\$ 4,549,108</u>	<u>\$ 3,549,109</u>	<u>\$ (986,290)</u>	<u>\$ (4,535,399)</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, 2008

	<i>Victim Assistance</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 155,814	\$ 155,813	\$ (1)
Expenditures			
Current			
Human Services			
Personal Services	277,741	236,526	41,215
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,927)	(80,713)	41,214
Other Financing Source			
Transfers In	79,905	43,584	(36,321)
Net Change in Fund Balance	(42,022)	(37,129)	4,893
Fund Balance Beginning of Year	110,975	110,975	-
Prior Year Encumbrances Appropriated	56	56	-
Fund Balance End of Year	<u>\$ 69,009</u>	<u>\$ 73,902</u>	<u>\$ 4,893</u>

	<i>Youth Services</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,782,292	\$ 2,005,586	\$ 223,294
Other	475	475	-
Total Revenues	<u>1,782,767</u>	<u>2,006,061</u>	<u>223,294</u>
Expenditures			
Current			
Public Safety			
Personal Services	815,053	731,661	83,392
Materials and Supplies	17,184	12,062	5,122
Contractual Services	979,367	930,227	49,140
Capital Outlay	43,999	42,151	1,848
Other	40,896	28,666	12,230
Total Expenditures	<u>1,896,499</u>	<u>1,744,767</u>	<u>151,732</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(113,732)	261,294	375,026
Other Financing Sources (Uses)			
Transfers Out	(500)	(500)	-
Net Change in Fund Balance	(114,232)	260,794	375,026
Fund Balance Beginning of Year	844,101	844,101	-
Prior Year Encumbrances Appropriated	54,969	54,969	-
Fund Balance End of Year	<u>\$ 784,838</u>	<u>\$ 1,159,864</u>	<u>\$ 375,026</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, 2008

	<u>Pass Through Grants</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 36,201	\$ 80,185	\$ 43,984
Expenditures			
Intergovernmental	81,990	81,990	-
Net Change in Fund Balance	(45,789)	(1,805)	43,984
Fund Balance Beginning of Year	45,789	45,789	-
Fund Balance End of Year	-	\$ 43,984	\$ 43,984

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

	<u>Justice System Sales Tax</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
<i>Fund Balance Beginning of Year</i>	<u>37,643</u>	<u>37,643</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>37,643</u>	<u>\$ 37,643</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, 2008

	Real Estate Tax Prepayment		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ 110,000	\$ 46,410	\$ (63,590)
Other	-	222	222
Total Revenues	<u>110,000</u>	<u>46,632</u>	<u>(63,368)</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	95,352	53,001	42,351
Materials and Supplies	11,000	-	11,000
Contractual Services	48,390	31,384	17,006
Capital Outlay	19,544	4,810	14,734
Total Expenditures	<u>174,286</u>	<u>89,195</u>	<u>85,091</u>
Net Change in Fund Balance	(64,286)	(42,563)	21,723
Fund Balance Beginning of Year	50,734	50,734	-
Prior Year Encumbrances Appropriated	<u>13,552</u>	<u>13,552</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 21,723</u>	<u>\$ 21,723</u>

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 4,101,202	\$ 833,939	\$ (3,267,263)
Interest	-	966	966
Other	-	86,853	86,853
Total Revenues	<u>4,101,202</u>	<u>921,758</u>	<u>(3,179,444)</u>
Expenditures			
Current			
Public Works			
Contractual Services	4,181,939	2,219,459	1,962,480
Other	20,000	-	20,000
Total Expenditures	<u>4,201,939</u>	<u>2,219,459</u>	<u>1,982,480</u>
Net Change in Fund Balance	(100,737)	(1,297,701)	(1,196,964)
Fund Deficit Beginning of Year	(655,115)	(655,115)	-
Prior Year Encumbrances Appropriated	<u>808,286</u>	<u>808,286</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 52,434</u>	<u>\$ (1,144,530)</u>	<u>\$ (1,196,964)</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, 2008

	911 System		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Property and Other Local Taxes	\$ 566,124	\$ 543,854	\$ (22,270)
Intergovernmental	940,000	1,052,469	112,469
Other	10,000	-	(10,000)
Total Revenues	<u>1,516,124</u>	<u>1,596,323</u>	<u>80,199</u>
Expenditures			
Current			
Public Safety			
Personal Services	695,702	677,315	18,387
Materials and Supplies	20,199	15,343	4,856
Contractual Services	184,254	178,454	5,800
Capital Outlay	20,000	16,150	3,850
Other	3,000	264	2,736
Total Expenditures	<u>923,155</u>	<u>887,526</u>	<u>35,629</u>
Net Change in Fund Balance	<u>592,969</u>	<u>708,797</u>	<u>115,828</u>
Fund Balance Beginning of Year	2,124,194	2,124,194	-
Prior Year Encumbrances Appropriated	<u>55,155</u>	<u>55,155</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,772,318</u>	<u>\$ 2,888,146</u>	<u>\$ 115,828</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, 2008

Certificate of Title Administration

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	1,300,000	1,373,764	73,764
Intergovernmental	-	146	146
Other	-	45	45
Total Revenues	<u>1,300,000</u>	<u>1,373,955</u>	<u>73,955</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,464,979	1,328,668	136,311
Materials and Supplies	36,216	34,993	1,223
Contractual Services	128,571	126,357	2,214
Capital Outlay	13,000	12,335	665
Other	2,000	1,329	671
Total Expenditures	<u>1,644,766</u>	<u>1,503,682</u>	<u>141,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(344,766)	(129,727)	215,039
Other Financing Uses			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	-
Net Change in Fund Balance	(444,766)	(229,727)	215,039
Fund Balance Beginning of Year	449,932	449,932	-
Prior Year Encumbrances Appropriated	<u>18,966</u>	<u>18,966</u>	-
Fund Balance End of Year	<u>\$ 24,132</u>	<u>\$ 239,171</u>	<u>\$ 215,039</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, 2008

Child Assault Prosecution

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 344,000	\$ 394,000	\$ 50,000
Expenditures			
Current			
Human Services			
Personal Services	385,510	320,103	65,407
Contractual Services	76,274	61,878	14,396
Total Expenditures	461,784	381,981	79,803
Net Change in Fund Balance	(117,784)	12,019	129,803
Fund Balance Beginning of Year	122,572	122,572	-
Prior Year Encumbrances Appropriated	2,784	2,784	-
Fund Balance End of Year	\$ 7,572	\$ 137,375	\$ 129,803

Community Development

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 8,078,070	\$ 1,671,006	\$ (6,407,064)
Interest	-	3,815	3,815
Other	-	93,037	93,037
Total Revenues	8,078,070	1,767,858	(6,310,212)
Expenditures			
Current			
Public Works			
Materials and Supplies	20,900	4,412	16,488
Contractual Services	7,786,966	2,128,162	5,658,804
Capital Outlay	30,000	2,392	27,608
Other	300,000	245,369	54,631
Total Expenditures	8,137,866	2,380,335	5,757,531
Net Change in Fund Balance	(59,796)	(612,477)	(552,681)
Fund Deficit Beginning of Year	(208,565)	(208,565)	-
Prior Year Encumbrances Appropriated	386,209	386,209	-
Fund Balance (Deficit) End of Year	\$ 117,848	\$ (434,833)	\$ (552,681)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

	Coroner Laboratory		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 50,000	\$ 60,763	\$ 10,763
Other	-	276	276
Total Revenues	<u>50,000</u>	<u>61,039</u>	<u>11,039</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	10,129	3,854	6,275
Contractual Services	93,315	53,943	39,372
Capital Outlay	12,305	9,454	2,851
Other	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>120,749</u>	<u>67,251</u>	<u>53,498</u>
Net Change in Fund Balance	(70,749)	(6,212)	64,537
Fund Balance Beginning of Year	59,691	59,691	-
Prior Year Encumbrances Appropriated	<u>41,749</u>	<u>41,749</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 30,691</u>	<u>\$ 95,228</u>	<u>\$ 64,537</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, 2008

	Computer Technology		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 2,515,000	\$ 2,504,545	\$ (10,455)
Intergovernmental	-	37,500	37,500
Other	<u>100,000</u>	<u>114,072</u>	<u>14,072</u>
Total Revenues	<u>2,615,000</u>	<u>2,656,117</u>	<u>41,117</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	48,150	15,462	32,688
Materials and Supplies	10,204	2,476	7,728
Contractual Services	223,970	186,720	37,250
Capital Outlay	<u>32,500</u>	<u>8,619</u>	<u>23,881</u>
Total General Government - Legislative and Executive	<u>314,824</u>	<u>213,277</u>	<u>101,547</u>
General Government - Judicial			
Personal Services	1,420,997	1,246,343	174,654
Materials and Supplies	220,389	100,676	119,713
Contractual Services	555,743	434,040	121,703
Capital Outlay	800,646	790,146	10,500
Other	<u>140,888</u>	<u>99,812</u>	<u>41,076</u>
Total General Government - Judicial	<u>3,138,663</u>	<u>2,671,017</u>	<u>467,646</u>
Total Expenditures	<u>3,453,487</u>	<u>2,884,294</u>	<u>569,193</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(838,487)	(228,177)	610,310
Other Financing Sources (Uses)			
Advances In	-	49,791	49,791
Advances Out	<u>(49,887)</u>	<u>(49,887)</u>	<u>-</u>
Total Other Financing Sources (Uses)	(49,887)	(96)	49,791
Net Change in Fund Balance	(888,374)	(228,273)	660,101
Fund Balance Beginning of Year	2,828,718	2,828,718	-
Prior Year Encumbrances Appropriated	<u>755,459</u>	<u>755,459</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,695,803</u>	<u>\$ 3,355,904</u>	<u>\$ 660,101</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, 2008

	<i>Delinquent Tax Assessment and Collection</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Charges for Services	\$ 945,000	\$ 713,174	\$ (231,826)
Other	-	174,694	174,694
<i>Total Revenues</i>	<u>945,000</u>	<u>887,868</u>	<u>(57,132)</u>
<i>Expenditures</i>			
Current			
General Government - Legislative and Executive			
Personal Services	1,048,687	863,392	185,295
Materials and Supplies	93,060	35,022	58,038
Contractual Services	224,904	111,502	113,402
Capital Outlay	238,956	186,916	52,040
Other	<u>86,360</u>	<u>8,269</u>	<u>78,091</u>
<i>Total Expenditures</i>	<u>1,691,967</u>	<u>1,205,101</u>	<u>486,866</u>
<i>Net Change in Fund Balance</i>	(746,967)	(317,233)	429,734
<i>Fund Balance Beginning of Year</i>	595,502	595,502	-
<i>Prior Year Encumbrances Appropriated</i>	<u>151,471</u>	<u>151,471</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 6</u>	<u>\$ 429,740</u>	<u>\$ 429,734</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, 2008

Dog and Kennel

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 650,000	\$ 642,122	\$ (7,878)
Fines and Forfeitures	5,000	7,922	2,922
Other	<u>20,000</u>	<u>40,070</u>	<u>20,070</u>
Total Revenues	<u>675,000</u>	<u>690,114</u>	<u>15,114</u>
Expenditures			
Current			
Health			
Personal Services	631,170	610,448	20,722
Materials and Supplies	117,239	98,731	18,508
Contractual Services	153,673	130,488	23,185
Capital Outlay	8,968	5,658	3,310
Other	<u>26,994</u>	<u>20,596</u>	<u>6,398</u>
Total Expenditures	<u>938,044</u>	<u>865,921</u>	<u>72,123</u>
Net Change in Fund Balance	(263,044)	(175,807)	87,237
Fund Balance Beginning of Year	222,150	222,150	-
Prior Year Encumbrances Appropriated	<u>68,045</u>	<u>68,045</u>	-
Fund Balance End of Year	<u>\$ 27,151</u>	<u>\$ 114,388</u>	<u>\$ 87,237</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, 2008

Immobilization and Impoundment

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 2,770	\$ 2,770
Expenditures			
Current			
Public Safety			
Other	29,886	-	29,886
Net Change in Fund Balance	(29,886)	2,770	32,656
Fund Balance Beginning of Year	29,886	29,886	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 32,656</u>	<u>\$ 32,656</u>

In - Home Detention

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
Fund Balance Beginning of Year	\$ 428	\$ 428	\$ -
Fund Balance End of Year	<u>\$ 428</u>	<u>\$ 428</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

	<u>Motor Vehicle and Gas Tax</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 3,900,000	\$ 3,495,382	\$ (404,618)
Charges for Services	5,000	10,578	5,578
Licenses and Permits	5,000	3,880	(1,120)
Fines and Forfeitures	100,000	83,763	(16,237)
Intergovernmental	11,000,000	11,738,016	738,016
Special Assessments	6,000	4,581	(1,419)
Interest	8,000	6,385	(1,615)
Other	<u>50,000</u>	<u>175,242</u>	<u>125,242</u>
Total Revenues	<u>15,074,000</u>	<u>15,517,827</u>	<u>443,827</u>
Expenditures			
Current			
Public Works			
Personal Services	7,618,778	7,556,037	62,741
Materials and Supplies	2,448,647	2,365,503	83,144
Contractual Services	1,138,089	1,048,882	89,207
Capital Outlay	4,370,845	4,226,620	144,225
Other	<u>11,288</u>	<u>8,859</u>	<u>2,429</u>
Total Expenditures	<u>15,587,647</u>	<u>15,205,901</u>	<u>381,746</u>
Net Change in Fund Balance	(513,647)	311,926	825,573
Fund Deficit Beginning of Year	(558,806)	(558,806)	-
Prior Year Encumbrances Appropriated	<u>1,072,455</u>	<u>1,072,455</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2</u>	<u>\$ 825,575</u>	<u>\$ 825,573</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, 2008

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 280,000	\$ 271,785	\$ (8,215)
Other	-	7,573	7,573
Total Revenues	<u>280,000</u>	<u>279,358</u>	<u>(642)</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	251,378	234,594	16,784
Contractual Services	27,286	25,257	2,029
Capital Outlay	22,903	22,903	-
Other	9,616	7,959	1,657
Total Expenditures	<u>311,183</u>	<u>290,713</u>	<u>20,470</u>
Net Change in Fund Balance	(31,183)	(11,355)	19,828
Fund Balance Beginning of Year	16,225	16,225	-
Prior Year Encumbrances Appropriated	<u>14,958</u>	<u>14,958</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 19,828</u>	<u>\$ 19,828</u>

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,145	\$ 6,442	\$ (1,703)
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	2,130	1,921	209
Contractual Services	2,000	1,863	137
Capital Outlay	2,000	-	2,000
Other	2,555	1,126	1,429
Total Expenditures	<u>8,685</u>	<u>4,910</u>	<u>3,775</u>
Net Change in Fund Balance	(540)	1,532	2,072
Fund Deficit Beginning of Year	(1,145)	(1,145)	-
Prior Year Encumbrances Appropriated	<u>1,685</u>	<u>1,685</u>	-
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ 2,072</u>	<u>\$ 2,072</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, 2008

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 3,345,490	\$ 3,502,508	\$ 157,018
Fines and Forfeitures	100	-	(100)
Other	<u>35,010</u>	<u>41,784</u>	<u>6,774</u>
Total Revenues	<u>3,380,600</u>	<u>3,544,292</u>	<u>163,692</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	2,967,614	2,886,071	81,543
Materials and Supplies	51,878	33,640	18,238
Contractual Services	611,444	449,361	162,083
Capital Outlay	247,771	242,493	5,278
Other	<u>76,516</u>	<u>50,319</u>	<u>26,197</u>
Total Expenditures	<u>3,955,223</u>	<u>3,661,884</u>	<u>293,339</u>
Net Change in Fund Balance	(574,623)	(117,592)	457,031
Fund Balance Beginning of Year	988,781	988,781	-
Prior Year Encumbrances Appropriated	<u>473,725</u>	<u>473,725</u>	-
Fund Balance End of Year	<u>\$ 887,883</u>	<u>\$ 1,344,914</u>	<u>\$ 457,031</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 234,000	\$ 233,000	\$ (1,000)
Expenditures			
Current			
Public Safety			
Personal Services	219,175	216,498	2,677
Materials and Supplies	31,801	18,776	13,025
Contractual Services	2,021	2,021	-
Other	<u>12,667</u>	<u>12,667</u>	-
Total Expenditures	<u>265,664</u>	<u>249,962</u>	<u>15,702</u>
Excess of Revenues Under Expenditures	(31,664)	(16,962)	14,702
Fund Balance Beginning of Year	26,231	26,231	-
Prior Year Encumbrances Appropriated	<u>5,433</u>	<u>5,433</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 14,702</u>	<u>\$ 14,702</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, 2008

Adult Probation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 20,000	\$ 25,430	\$ 5,430
Intergovernmental	<u>432,463</u>	<u>426,119</u>	<u>(6,344)</u>
Total Revenues	<u>452,463</u>	<u>451,549</u>	<u>(914)</u>
Expenditures			
Current			
Public Safety			
Personal Services	442,910	424,910	18,000
Materials and Supplies	11,417	7,374	4,043
Contractual Services	15,640	9,051	6,589
Other	<u>8,115</u>	<u>4,585</u>	<u>3,530</u>
Total Expenditures	<u>478,082</u>	<u>445,920</u>	<u>32,162</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,619)	5,629	31,248
Other Financing Sources (Uses)			
Advances In	69,749	34,504	(35,245)
Advances Out	<u>(69,749)</u>	<u>(35,245)</u>	<u>34,504</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(741)</u>	<u>(741)</u>
Net Change in Fund Balance	(25,619)	4,888	30,507
Fund Balance Beginning of Year	59,915	59,915	-
Prior Year Encumbrances Appropriated	<u>6,680</u>	<u>6,680</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 40,976</u>	<u>\$ 71,483</u>	<u>\$ 30,507</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, 2008

	Day Reporting		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 134,164	\$ 132,196	\$ (1,968)
Expenditures			
Current			
Public Safety			
Personal Services	134,112	127,819	6,293
Materials and Supplies	3,451	3,450	1
Contractual Services	7,246	7,047	199
Capital Outlay	1,150	1,030	120
Total Expenditures	<u>145,959</u>	<u>139,346</u>	<u>6,613</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,795)	(7,150)	4,645
Other Financing Sources (Uses)			
Advances In	18,588	11,078	(7,510)
Advances Out	<u>(22,012)</u>	<u>(10,934)</u>	<u>11,078</u>
Total Other Financing Sources (Uses)	<u>(3,424)</u>	<u>144</u>	<u>3,568</u>
Net Change in Fund Balance	(15,219)	(7,006)	8,213
Fund Balance Beginning of Year	23,567	23,567	-
Prior Year Encumbrances Appropriated	<u>1,250</u>	<u>1,250</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 9,598</u>	<u>\$ 17,811</u>	<u>\$ 8,213</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, 2008

	Bureau of Justice Assistance Block Grant		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 25,000	\$ 40,020	\$ 15,020
Intergovernmental	289,246	308,459	19,213
Interest	<u>523</u>	<u>523</u>	<u>-</u>
Total Revenues	<u>314,769</u>	<u>349,002</u>	<u>34,233</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	27,460	27,293	167
Capital Outlay	284,185	271,858	12,327
Other	<u>37,675</u>	<u>17,675</u>	<u>20,000</u>
Total Expenditures	<u>349,320</u>	<u>316,826</u>	<u>32,494</u>
Net Change in Fund Balance	(34,551)	32,176	66,727
Fund Balance Beginning of Year	55,039	55,039	-
Prior Year Encumbrances Appropriated	<u>28,494</u>	<u>28,494</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 48,982</u>	<u>\$ 115,709</u>	<u>\$ 66,727</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, 2008

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 3,880	\$ 3,880
Intergovernmental	150,000	49,676	(100,324)
Other	-	38	38
Total Revenues	<u>150,000</u>	<u>53,594</u>	<u>(96,406)</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	30,801	29,870	931
Contractual Services	63,299	58,127	5,172
Other	<u>25,934</u>	<u>19,260</u>	<u>6,674</u>
Total Expenditures	<u>120,034</u>	<u>107,257</u>	<u>12,777</u>
Net Change in Fund Balance	29,966	(53,663)	(83,629)
Fund Balance Beginning of Year	117,811	117,811	-
Prior Year Encumbrances Appropriated	<u>32,034</u>	<u>32,034</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 179,811</u>	<u>\$ 96,182</u>	<u>\$ (83,629)</u>

House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 12,870	\$ 41,342	\$ 28,472
Expenditures			
Current			
Public Safety			
Contractual Services	<u>103,282</u>	<u>55,230</u>	<u>48,052</u>
Net Change in Fund Balance	(90,412)	(13,888)	76,524
Fund Balance Beginning of Year	284,872	284,872	-
Prior Year Encumbrances Appropriated	<u>14,057</u>	<u>14,057</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 208,517</u>	<u>\$ 285,041</u>	<u>\$ 76,524</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, 2008

State Probation Supervision Fees

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 9,000	\$ 20,044	\$ 11,044
Expenditures			
Current			
Public Safety			
Materials and Supplies	9,000	1,622	7,378
Net Change in Fund Balance	-	18,422	18,422
Fund Balance Beginning of Year	24,842	24,842	-
Fund Balance End of Year	\$ 24,842	\$ 43,264	\$ 18,422

Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 790	\$ 790
Expenditures			
Current			
Public Safety			
Contractual Services	1,671	1,671	-
Net Change in Fund Balance	(1,671)	(881)	790
Fund Balance Beginning of Year	1,672	1,672	-
Fund Balance End of Year	\$ 1	\$ 791	\$ 790

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 3,328	\$ 3,328
Expenditures			
Current			
Public Safety			
Materials and Supplies	1,000	554	446
Other	2,572	531	2,041
Total Expenditures	<u>3,572</u>	<u>1,085</u>	<u>2,487</u>
Net Change in Fund Balance	(3,572)	2,243	5,815
Fund Balance Beginning of Year	<u>3,572</u>	<u>3,572</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 5,815</u>	<u>\$ 5,815</u>

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 338,552	\$ 312,637	\$ (25,915)
Expenditures			
Current			
Public Safety			
Personal Services	332,160	286,036	46,124
Contractual Services	80,500	80,500	-
Other	1,934	1,934	-
Total Expenditures	<u>414,594</u>	<u>368,470</u>	<u>46,124</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,042)	(55,833)	20,209
Other Financing Source			
Transfers In	32,264	32,264	-
Net Change in Fund Balance	(43,778)	(23,569)	20,209
Fund Balance Beginning of Year	<u>43,779</u>	<u>43,779</u>	-
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 20,210</u>	<u>\$ 20,209</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, 2008

	<u>Program for Addiction Rehabilitation</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 190,000	\$ 266,140	\$ 76,140
Expenditures			
Current			
Public Safety			
Personal Services	210,760	167,012	43,748
Materials and Supplies	12,516	4,675	7,841
Contractual Services	10,458	1,327	9,131
Capital Outlay	1,117	1,117	-
Other	<u>73,299</u>	<u>797</u>	<u>72,502</u>
Total Expenditures	<u>308,150</u>	<u>174,928</u>	<u>133,222</u>
Net Change in Fund Balance	(118,150)	91,212	209,362
Fund Balance Beginning of Year	160,922	160,922	-
Prior Year Encumbrances Appropriated	<u>5,733</u>	<u>5,733</u>	-
Fund Balance End of Year	<u>\$ 48,505</u>	<u>\$ 257,867</u>	<u>\$ 209,362</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, 2008

Emergency Preparedness Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 3,704,423	\$ -	\$ (3,704,423)
Expenditures			
Current			
Public Safety			
Capital Outlay	3,704,423	3,680,423	24,000
Other	468,121	468,121	-
Total Expenditures	4,172,544	4,148,544	24,000
Net Change in Fund Balance	(468,121)	(4,148,544)	(3,680,423)
Fund Balance Beginning of Year	472,583	472,583	-
Fund Balance End of Year	<u>\$ 4,462</u>	<u>\$ (3,675,961)</u>	<u>\$ (3,680,423)</u>

Juvenile Justice

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 559,949	\$ 416,672	\$ (143,277)
Other	-	86	86
Total Revenues	559,949	416,758	(143,191)
Expenditures			
Current			
Public Safety			
Personal Services	258,552	243,219	15,333
Contractual Services	217,866	171,501	46,365
Other	25,136	11,989	13,147
Total Expenditures	501,554	426,709	74,845
Deficiency of Revenues Under Expenditures	58,395	(9,951)	(68,346)
Other Financing Uses			
Transfers In	1,100	1,600	500
Transfers Out	(288,020)	(288,020)	-
Total Other Financing Sources	(286,920)	(286,420)	500
Net Change In Fund Balance	(228,525)	(296,371)	(67,846)
Fund Balance Beginning of Year	282,467	282,467	-
Prior Year Encumbrances Appropriated	34,160	34,160	-
Fund Balance End of Year	<u>\$ 88,102</u>	<u>\$ 20,256</u>	<u>\$ (67,846)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

Child Victim Support

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 10,000	\$ -	\$ (10,000)
Other	-	5,795	5,795
Total Revenues	<u>10,000</u>	<u>5,795</u>	<u>(4,205)</u>
Expenditures			
Current			
General Government -			
Legislative and Executive			
Materials and Supplies	923	923	-
Contractual Services	1,880	1,880	-
Capital Outlay	1,742	1,742	-
Other	5,455	5,455	-
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	-	(4,205)	(4,205)
Fund Balance Beginning of Year	<u>14,101</u>	<u>14,101</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 14,101</u>	<u>\$ 9,896</u>	<u>\$ (4,205)</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, 2008

Childrens' Trust State Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Fund Balance Beginning of Year	\$ 3,838	\$ 3,838	\$ -
Fund Balance End of Year	<u>\$ 3,838</u>	<u>\$ 3,838</u>	<u>\$ -</u>

Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 14,597	\$ 6,597
Intergovernmental	94,311	73,721	(20,590)
Total Revenues	<u>102,311</u>	<u>88,318</u>	<u>(13,993)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	60,642	50,335	10,307
Materials and Supplies	10,050	7,222	2,828
Contractual Services	15,185	10,124	5,061
Capital Outlay	3,800	1,500	2,300
Other	15,022	9,975	5,047
Total Expenditures	<u>104,699</u>	<u>79,156</u>	<u>25,543</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,388)</u>	<u>9,162</u>	<u>11,550</u>
Other Financing Sources (Uses)			
Advances In	7,917	4,305	(3,612)
Advances Out	(7,907)	(3,612)	4,295
Total Other Financing Sources (Uses)	<u>10</u>	<u>693</u>	<u>683</u>
Net Change in Fund Balance	(2,378)	9,855	12,233
Fund Balance Beginning of Year	32,522	32,522	-
Prior Year Encumbrances Appropriated	<u>1,272</u>	<u>1,272</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 31,416</u>	<u>\$ 43,649</u>	<u>\$ 12,233</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, 2008

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 70,000	\$ 52,428	\$ (17,572)
Other	-	30	30
Total Revenues	<u>70,000</u>	<u>52,458</u>	<u>(17,542)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	56,820	55,028	1,792
Materials and Supplies	1,000	866	134
Contractual Services	38,861	28,674	10,187
Capital Outlay	500	-	500
Other	<u>1,000</u>	<u>976</u>	<u>24</u>
Total Expenditures	<u>98,181</u>	<u>85,544</u>	<u>12,637</u>
Net Change in Fund Balance	(28,181)	(33,086)	(4,905)
Fund Balance Beginning of Year	13,674	13,674	-
Prior Year Encumbrances Appropriated	<u>19,430</u>	<u>19,430</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,923</u>	<u>\$ 18</u>	<u>\$ (4,905)</u>

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 15,000	\$ 15,162	\$ 162
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	15,987	11,832	4,155
Capital Outlay	<u>4,193</u>	<u>2,358</u>	<u>1,835</u>
Total Expenditures	<u>20,180</u>	<u>14,190</u>	<u>5,990</u>
Net Change in Fund Balance	(5,180)	972	6,152
Fund Balance Beginning of Year	<u>5,180</u>	<u>5,180</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 6,152</u>	<u>\$ 6,152</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, 2008

	Probate Court Security Grant		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 16,000	\$ 21,990	\$ 5,990
Expenditures			
Current			
General Government - Judicial			
Contractual Services	17,251	14,238	3,013
Capital Outlay	1,450	1,450	-
Total Expenditures	<u>18,701</u>	<u>15,688</u>	<u>3,013</u>
Net Change in Fund Balance	(2,701)	6,302	9,003
Fund Balance Beginning of Year	68,239	68,239	-
Prior Year Encumbrances Appropriated	1,251	1,251	-
Fund Balance End of Year	<u>\$ 66,789</u>	<u>\$ 75,792</u>	<u>\$ 9,003</u>

	Sheriff Law Enforcement		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Licenses and Permits	\$ 40,000	\$ 77,351	\$ 37,351
Intergovernmental	400,296	400,296	-
Total Revenues	<u>440,296</u>	<u>477,647</u>	<u>37,351</u>
Expenditures			
Current			
Public Safety			
Personal Services	12,500	-	12,500
Materials and Supplies	4,500	3,145	1,355
Contractual Services	1,240	1,240	-
Capital Outlay	400,296	400,296	-
Other	35,438	25,861	9,577
Total Expenditures	<u>453,974</u>	<u>430,542</u>	<u>23,432</u>
Net Change in Fund Balance	(13,678)	47,105	60,783
Fund Deficit Beginning of Year	(387,064)	(387,064)	-
Prior Year Encumbrances Appropriated	400,742	400,742	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 60,783</u>	<u>\$ 60,783</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, 2008

Geographical Information Systems

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
<i>Fund Balance Beginning of Year</i>	\$ 11,272	\$ 11,272	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 11,272</u>	<u>\$ 11,272</u>	<u>\$ -</u>

Board of Elections

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 75,000	\$ 44,332	\$ (30,668)
Expenditures			
Current			
General Government - Legislative and Executive			
Materials and Supplies	75,000	44,625	30,375
<i>Net Change in Fund Balance</i>	-	(293)	(293)
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>-</u>	<u>(293)</u>	<u>(293)</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, 2008

Special Assessment Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Special Assessments	\$ 635,000	\$ 643,534	\$ 8,534
Expenditures			
Current			
Other	2,680	2,680	-
Debt Service			
Principal Retirement	570,101	384,501	185,600
Interest and Fiscal Charges	238,659	238,659	-
Total Expenditures	<u>811,440</u>	<u>625,840</u>	<u>185,600</u>
Net Change in Fund Balance	(176,440)	17,694	194,134
Fund Balance Beginning of Year	<u>176,440</u>	<u>176,440</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 194,134</u>	<u>\$ 194,134</u>

General Obligation Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Expenditures			
Debt Service			
Principal Retirement	\$ 200,940	\$ -	\$ 200,940
Interest and Fiscal Charges	-	-	-
Total Expenditures	<u>200,940</u>	<u>-</u>	<u>200,940</u>
Net Change in Fund Balance	(200,940)	-	200,940
Fund Deficit Beginning of Year	<u>200,940</u>	<u>200,940</u>	<u>-</u>
Fund Balance End of Year	<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, 2008

Jail Capital Improvements

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 22,290	\$ 22,290	\$ -
Expenditures			
Capital Outlay	131,950	131,950	-
Net Change in Fund Balance	(109,660)	(109,660)	-
Fund Balance Beginning of Year	\$ 116,435	116,435	-
Fund Balance End of Year	\$ 6,775	\$ 6,775	\$ -

Mental Retardation and Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Expenditures			
Capital Outlay	1,244,869	1,169,769	75,100
Deficiency of Revenues under Expenditures	(1,244,869)	(1,169,769)	75,100
Other Financing Source			
Transfers In	910,000	910,000	-
Net Change in Fund Balance	(334,869)	(259,769)	75,100
Fund Balance Beginning of Year	33,651	33,651	-
Prior Year Encumbrances Appropriated	334,869	334,869	-
Fund Balance End of Year	\$ 33,651	\$ 108,751	\$ 75,100

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

Courthouse Restoration

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Fund Balance Beginning of Year</i>	\$ 35,375	\$ 35,375	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 35,375</u>	<u>\$ 35,375</u>	<u>\$ -</u>

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 13,207,415	\$ 6,293,036	\$ (6,914,379)
Expenditures			
Capital Outlay	10,599,468	6,293,036	4,306,432
<i>Net Change in Fund Balance</i>	2,607,947	-	(2,607,947)
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 2,607,947</u>	<u>\$ -</u>	<u>\$ (2,607,947)</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, 2008

	Permanent Improvement		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ -	\$ 218,712	\$ 218,712
Other	<u>630,000</u>	<u>562,950</u>	<u>(67,050)</u>
Total Revenues	<u>630,000</u>	<u>781,662</u>	<u>151,662</u>
Expenditures			
Capital Outlay	<u>1,251,515</u>	<u>1,221,172</u>	<u>30,343</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(621,515)	(439,510)	182,005
Other Financing Source (Use)			
Sale of Capital Assets	-	4,948	4,948
Advances Out	<u>(39,770)</u>	<u>(39,770)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(39,770)</u>	<u>(34,822)</u>	<u>4,948</u>
Net Change in Fund Balance	(661,285)	(474,332)	186,953
Fund Balance Beginning of Year	953,921	953,921	-
Prior Year Encumbrances Appropriated	<u>234,245</u>	<u>234,245</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 526,881</u>	<u>\$ 713,834</u>	<u>\$ 186,953</u>

	Survey Monument		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
Expenditures			
Capital Outlay	<u>8,579</u>	<u>8,579</u>	<u>-</u>
Net Change in Fund Balance	(3,579)	(3,579)	-
Fund Balance Beginning of Year	<u>3,579</u>	<u>3,579</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

	Sewer		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 22,000,000	\$ 20,331,465	\$ (1,668,535)
Special Assessments	550,852	563,496	12,644
Other Operating Revenues	<u>400,000</u>	<u>71,387</u>	<u>(328,613)</u>
Total Revenues	<u>22,950,852</u>	<u>20,966,348</u>	<u>(1,984,504)</u>
Expenditures			
Current			
Personal Services	5,153,711	5,003,308	150,403
Contractual Services	10,732,286	10,157,205	575,081
Materials and Supplies	1,267,443	1,202,891	64,552
Other Operating Expenses	182,178	170,979	11,199
Capital Outlay	11,432,888	8,519,627	2,913,261
Debt Service			
Principal Retirement	15,125,139	14,099,061	1,026,078
Interest and Fiscal Charges	<u>1,896,169</u>	<u>1,896,169</u>	<u>-</u>
Total Expenditures	<u>45,789,814</u>	<u>41,049,240</u>	<u>4,740,574</u>
Operating Income (Loss)	(22,838,962)	(20,082,892)	2,756,070
Non-Operating Revenue			
Proceeds of Notes	<u>13,598,940</u>	<u>13,535,000</u>	<u>(63,940)</u>
Change in Net Assets	(9,240,022)	(6,547,892)	2,692,130
Net Assets Beginning of Year	7,286,860	7,286,860	-
Prior Year Encumbrances Appropriated	<u>6,619,305</u>	<u>6,619,305</u>	<u>-</u>
Net Assets End of Year	<u>\$ 4,666,143</u>	<u>\$ 7,358,273</u>	<u>\$ 2,692,130</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, 2008

	<i>Water</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 800,000	\$ 636,323	\$ (163,677)
Other Operating Revenues	<u>12,000</u>	<u>60,554</u>	<u>48,554</u>
Total Revenues	<u>812,000</u>	<u>696,877</u>	<u>(115,123)</u>
Expenditures			
Current			
Personal Services	206,643	189,406	17,237
Contractual Services	521,949	451,004	70,945
Materials and Supplies	75,000	15,791	59,209
Other Operating Expenses	11,997	4,242	7,755
Capital Outlay	100,000	4,700	95,300
Debt Service			
Principal Retirement	61,378	55,000	6,378
Interest and Fiscal Charges	<u>38,622</u>	<u>38,622</u>	<u>-</u>
Total Expenditures	<u>1,015,589</u>	<u>758,765</u>	<u>256,824</u>
Change in Net Assets	(203,589)	(61,888)	141,701
Net Assets Beginning of Year	606,468	606,468	-
Prior Year Encumbrances Appropriated	<u>104,589</u>	<u>104,589</u>	<u>-</u>
Net Assets End of Year	<u>\$ 507,468</u>	<u>\$ 649,169</u>	<u>\$ 141,701</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, 2008

Molly Stark Hospital

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
<i>Net Assets Beginning of Year</i>	\$ 10	\$ 10	\$ -
<i>Net Assets End of Year</i>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

Nist Nursing Home

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
<i>Non-Operating Expense</i>			
Transfers Out	\$ (70,527)	\$ (70,527)	\$ -
<i>Change in Net Assets</i>	(70,527)	(70,527)	-
<i>Net Assets Beginning of Year</i>	<u>70,527</u>	<u>70,527</u>	<u>-</u>
<i>Net Assets End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

Sheriff's Webcheck Service

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 27,500	\$ 38,551	\$ 11,051
Expenditures			
Current			
Personal Services	10,000	-	10,000
Contractual Services	400	400	-
Other Operating Expenses	<u>31,014</u>	<u>29,825</u>	<u>1,189</u>
Total Expenditures	<u>41,414</u>	<u>30,225</u>	<u>11,189</u>
Change in Net Assets	(13,914)	8,326	22,240
Net Assets Beginning of Year	14,019	14,019	-
Prior Year Encumbrances Appropriated	<u>295</u>	<u>295</u>	-
Net Assets End of Year	<u>\$ 400</u>	<u>\$ 22,640</u>	<u>\$ 22,240</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, 2008

	<i>Auditor's License Bureau</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 150,000	\$ 99,986	\$ (50,014)
Other Operating Revenues	<u>2,000</u>	<u>35</u>	<u>(1,965)</u>
Total Revenues	<u>152,000</u>	<u>100,021</u>	<u>(51,979)</u>
Expenditures			
Current			
Personal Services	140,000	79,204	60,796
Contractual Services	31,200	29,940	1,260
Materials and Supplies	23,800	18,066	5,734
Other Operating Expenses	10,000	6,711	3,289
Capital Outlay	<u>20,000</u>	<u>906</u>	<u>19,094</u>
Total Expenditures	<u>225,000</u>	<u>134,827</u>	<u>90,173</u>
Operating Income (Loss)	(73,000)	(34,806)	38,194
Non-Operating Revenue			
Advances In	<u>110,297</u>	<u>110,297</u>	<u>-</u>
Change in Net Assets	37,297	75,491	38,194
Net Assets Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets End of Year	<u>\$ 37,297</u>	<u>\$ 75,491</u>	<u>\$ 38,194</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, 2008

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 12,880,000	\$ 16,311,815	\$ 3,431,815
Other Operating Revenues	200,000	468,260	268,260
Total Revenues	<u>13,080,000</u>	<u>16,780,075</u>	<u>3,700,075</u>
Expenditures			
Current			
Contractual Services	102,880	62,851	40,029
Claims	15,694,114	15,407,699	286,415
Materials and Supplies	1,500	1,267	233
Other Operating Expenses	<u>29,283</u>	<u>28,152</u>	<u>1,131</u>
Total Expenditures	<u>15,827,777</u>	<u>15,499,969</u>	<u>327,808</u>
Net Change in Fund Balance	(2,747,777)	1,280,106	4,027,883
Fund Equity Beginning of Year	2,289,223	2,289,223	-
Prior Year Encumbrances Appropriated	<u>571,678</u>	<u>571,678</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 113,124</u>	<u>\$ 4,141,007</u>	<u>\$ 4,027,883</u>

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 1,136,682	\$ 1,136,682
Other Operating Revenues	<u>-</u>	<u>85,338</u>	<u>85,338</u>
Total Revenues	<u>-</u>	<u>1,222,020</u>	<u>1,222,020</u>
Expenditures			
Current			
Contractual Services	71,550	56,252	15,298
Claims	4,998,686	2,179,565	2,819,121
Materials and Supplies	5,000	1,727	3,273
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>5,080,236</u>	<u>2,237,544</u>	<u>2,842,692</u>
Net Change in Net Assets	(5,080,236)	(1,015,524)	4,064,712
Net Assets Beginning of Year	5,058,686	5,058,686	-
Prior Year Encumbrances Appropriated	<u>21,550</u>	<u>21,550</u>	<u>-</u>
Net Assets End of Year	<u>\$ -</u>	<u>\$ 4,064,712</u>	<u>\$ 4,064,712</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, 2008

George C. Brissel

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Fund Balance Beginning of Year	\$ 2,190	\$ 2,190	\$ -
Fund Balance End of Year	\$ 2,190	\$ 2,190	\$ -

MRDD Gifts & Donations

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	\$ 5,000	\$ -	\$ (5,000)
Expenditures			
Current			
Contractual Services	50,000	50,000	-
Other	5,000	-	5,000
Total Expenditures	55,000	50,000	5,000
Net Change in Fund Equity	(50,000)	(50,000)	-
Fund Balance Beginning of Year	161,025	161,025	-
Prior Year Encumbrances Appropriated	50,000	50,000	-
Fund Balance End of Year	\$ 161,025	\$ 161,025	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2008

	<u>Juvenile Court Gifts & Donations</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	<u>\$ 23,502</u>	<u>\$ 25,599</u>	<u>\$ 2,097</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	21,122	21,122	-
Other	<u>5,183</u>	<u>243</u>	<u>4,940</u>
Total Expenditures	<u>26,305</u>	<u>21,365</u>	<u>4,940</u>
Net Change in Fund Equity	(2,803)	4,234	7,037
Fund Balance Beginning of Year	<u>2,803</u>	<u>2,803</u>	<u>-</u>
Fund Balance End of Year	<u>-</u>	<u>\$ 7,037</u>	<u>\$ 7,037</u>



Statistical Section

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STARK COUNTY, OHIO

For the Year Ended December 31, 2008

Table of Contents

III. STATISTICAL SECTION

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Net Assets by Component – Last Seven Years.....	172
Changes in Net Assets – Primary Government- Last Seven Years.....	173
Statistical Fund Balances – Governmental Funds – Last Ten Years.....	175
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	176

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source.

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	178
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	179
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	181
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	182
Principal Tax Payers – Real Estate Tax – Current and Nine Years Ago.....	183
Principal Tax Payers – Tangible Personal Tax – Current and Nine Years Ago.....	184
Principal Tax Payers – Public Utility Tangible Personal Property – Current and Nine Years Ago.....	185
Sales Tax Revenue by Industry – Current and Previous Year.....	186
Special Assessments Billed and Collected – Last Ten Years.....	187

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type – Last Ten Years.....	188
Computation of Legal Debt Margin – Current Year.....	189

STARK COUNTY, OHIO

For the Year Ended December 31, 2008

Table of Contents

Ratios of General Bonded Debt Outstanding - General bonded debt refers to debt that is supported by taxes. It excludes debt reported in proprietary funds, even if that debt is general obligation in character, as well as debt supported by special assessments. Total debt service for each year should be compared to total expenditures of the general government and expressed as a percentage of that amount. Per the definition, Stark County does not have any general bonded debt and, therefore, is not required to present this statement.

Pledge-Revenue Coverage - Revenue bond indentures often require that enterprise funds set rates sufficient to ensure adequate resources to repay on a timely basis, both principal and interest, on those obligations. Specifically, bond covenants typically mandate that the issuer maintain income at a predetermined multiple of debt service. The multiple is known as the revenue bonds coverage. In most cases, a separate calculation should be reported for each individual debt issue subject to coverage requirements. However, if the same resources may be used for debt service for more than one revenue bond issue, then the coverage for these related issues may be combined in a single presentation. Per the definition, Stark County does not have any revenue bond coverage and, therefore, is not required to present this statement.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Demographic and Economic Statistics – Last Ten Years.....	190
Principal Employers – Current and Nine Years Ago.....	191

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Government Employees – Last Nine Years.....	192
Operating Indicators – Last Five Years.....	193
Capital Asset Indicators – Last Five Years.....	194



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STARK COUNTY, OHIO

Net Assets By Component

Last Seven Years

(accrual basis of accounting)

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<i>Governmental Activities</i>							
Invested in Capital Assets, Net of Related Debt Restricted	\$ 149,914,590	\$ 149,410,966	\$ 147,130,113	\$ 138,175,132	\$ 92,523,227	\$ 58,545,669	\$ 49,347,662
Capital Projects	144,126	2,469,353	440,114	1,423,668	76,743	670,229	619,585
Debt Service	3,209,740	-	-	2,324,103	2,939,217	1,292,072	2,539,143
Other Purposes	92,000,325	106,296,995	103,240,147	90,844,694	85,767,688	69,179,655	77,249,447
Unrestricted	14,959,869	21,091,312	21,797,529	20,667,252	30,084,158	29,549,214	30,340,076
<i>Total Governmental Activity Net Assets</i>	<u>260,228,650</u>	<u>279,268,626</u>	<u>272,607,903</u>	<u>253,434,849</u>	<u>211,391,033</u>	<u>159,236,839</u>	<u>160,095,913</u>
<i>Business-type activities</i>							
Invested in Capital Assets, Net of Related Debt Restricted	98,265,965	93,768,684	89,525,292	85,698,958	82,891,649	71,905,106	66,326,759
Unrestricted	14,450,326	17,511,294	18,003,855	18,395,397	16,515,890	21,178,389	18,725,322
<i>Total Business-Type Activity Net Assets</i>	<u>112,716,291</u>	<u>111,279,978</u>	<u>107,529,147</u>	<u>104,094,355</u>	<u>99,407,539</u>	<u>93,083,495</u>	<u>85,052,081</u>
<i>Total Primary governmental activities</i>							
Invested in Capital Assets, Net of Related Debt Restricted	248,180,555	243,179,650	236,655,405	223,874,090	175,414,876	130,450,775	115,674,421
Unrestricted	95,354,191	108,766,348	103,680,261	94,592,465	88,783,648	71,141,956	80,408,175
<i>Total Primary Governmental activities</i>	<u>29,410,195</u>	<u>38,602,606</u>	<u>39,801,384</u>	<u>39,062,649</u>	<u>46,600,048</u>	<u>50,727,603</u>	<u>49,065,398</u>
	<u>\$ 372,944,941</u>	<u>\$ 390,548,604</u>	<u>\$ 380,137,050</u>	<u>\$ 357,529,204</u>	<u>\$ 310,798,572</u>	<u>\$ 252,320,334</u>	<u>\$ 245,147,994</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Seven Years

Program Revenues	2008	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Revenues:</i>							
Charges for Services							
General Government:							
Legislative and Executive	\$ 12,925,934	\$ 18,091,777	\$ 16,507,205	\$ 16,287,032	\$ 16,221,304	\$ 15,840,691	\$ 15,946,658
Judicial	5,304,446	5,432,845	4,878,013	5,056,812	4,370,527	4,073,344	3,628,130
Public Safety	4,411,631	4,566,543	3,846,083	3,025,109	4,196,427	3,426,905	2,434,437
Public Works	99,911	106,638	116,340	99,871	106,811	125,000	155,329
Health	3,561,864	4,752,389	4,351,288	2,727,888	1,425,742	1,231,540	1,244,622
Human Services	2,573,947	1,386,473	1,199,335	1,680,629	1,439,316	1,474,535	1,162,805
Intergovernmental	80,774	87,188	81,223	90,386	85,597	89,791	96,347
<i>Total Charges for Services</i>	<u>28,958,507</u>	<u>34,423,853</u>	<u>30,979,487</u>	<u>28,967,727</u>	<u>27,845,724</u>	<u>26,261,806</u>	<u>24,668,328</u>
Operating Grants, Contributions and Interest							
General Government:							
Legislative and Executive	896,183	497,797	1,440,874	862,428	957,092	732,770	996,601
Judicial	223,819	192,088	189,953	112,391	216,985	220,426	372,356
Public Safety	5,217,805	7,103,053	4,945,964	7,543,082	3,574,745	2,200,360	3,373,168
Public Works	16,050,955	15,780,835	15,874,094	14,674,273	17,104,017	14,785,049	13,795,662
Health	40,875,160	44,011,975	42,508,412	40,296,097	40,348,663	33,075,438	36,606,034
Human Services	57,237,846	49,312,806	57,294,497	44,515,634	52,510,180	49,673,289	47,519,914
Intergovernmental	-	1,655,388	3,290,038	3,431,685	1,671,361	3,346,021	3,945,835
<i>Total Operating Grants, Contributions & Interest</i>	<u>120,501,768</u>	<u>118,553,942</u>	<u>125,543,832</u>	<u>111,435,590</u>	<u>116,383,043</u>	<u>104,033,353</u>	<u>106,609,570</u>
Capital Grants and Contribution							
Legislative and Executive	-	-	60,244	3,749,856	60,130	65,779	53,935
Public Safety	-	-	-	2,410,341	4,967,500	-	-
Public Works	4,508,894	9,310,204	8,175,293	8,998,781	5,587,599	5,743,247	9,077,557
Health	-	144,444	400,441	232,407	65,257	-	105,257
Intergovernmental	-	-	640,713	425,153	32,250	-	-
Interest and Finance Charges	-	-	37,018	2,904	1,276,325	40,238	480,531
<i>Total Capital Grants and Contribution</i>	<u>4,508,894</u>	<u>9,454,648</u>	<u>9,313,709</u>	<u>15,819,442</u>	<u>11,989,061</u>	<u>5,849,264</u>	<u>9,717,280</u>
<i>Total Governmental Revenues</i>	<u>\$ 153,969,169</u>	<u>\$ 162,432,443</u>	<u>\$ 165,837,028</u>	<u>\$ 156,222,759</u>	<u>\$ 156,217,828</u>	<u>\$ 136,144,423</u>	<u>\$ 140,995,178</u>
<i>Business-Type Program Revenue:</i>							
Charges for Services							
Sewer	20,693,375	19,533,414	19,658,495	19,563,248	18,860,765	16,099,037	15,569,420
Water	635,154	669,607	588,197	705,646	661,789	542,240	484,041
Sheriff's Webcheck	38,551	16,060	10,560	1,050	-	-	-
Auditor's License Bureau	99,986	-	-	-	-	-	-
<i>Total Charges for Services</i>	<u>21,467,066</u>	<u>20,219,081</u>	<u>20,257,252</u>	<u>20,269,944</u>	<u>19,522,554</u>	<u>16,641,277</u>	<u>16,053,461</u>
Capital Grants and Contribution							
Sewer	863,552	3,070,045	2,183,621	2,250,896	3,528,603	6,178,946	2,740,141
Water	-	153,360	104,318	342,078	647,327	1,653,011	63,604
Molly	-	-	-	-	-	-	-
Nist	-	-	-	-	-	-	-
Sheriff's Webcheck	-	-	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>863,552</u>	<u>3,223,405</u>	<u>2,287,939</u>	<u>2,592,974</u>	<u>4,175,930</u>	<u>7,831,957</u>	<u>2,803,745</u>
<i>Total Business-Type Revenues</i>	<u>22,330,618</u>	<u>23,442,486</u>	<u>22,545,191</u>	<u>22,862,918</u>	<u>23,698,484</u>	<u>24,473,234</u>	<u>18,857,206</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 176,299,787</u>	<u>\$ 185,874,929</u>	<u>\$ 188,382,219</u>	<u>\$ 179,085,677</u>	<u>\$ 179,916,312</u>	<u>\$ 160,617,657</u>	<u>\$ 159,852,384</u>

(continued)

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Seven Years

Expenses	2008	2007	2006	2005	2004	2003	2002
Primary Government - Governmental Expenses:							
General Government:							
Legislative and Executive	\$ 20,726,938	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620	\$ 18,088,590	\$ 18,381,739
Judicial	16,508,346	16,373,379	15,212,867	14,295,927	13,863,270	12,263,463	13,262,811
Public Safety	29,035,723	28,753,397	12,848,370	25,940,588	22,751,546	20,021,976	19,766,531
Public Works	21,293,041	21,919,946	33,964,161	17,609,194	16,384,526	13,432,897	12,994,661
Health	81,485,624	80,806,196	79,741,796	75,026,635	71,168,032	64,499,775	67,800,614
Human Services	70,606,830	70,314,542	68,499,511	63,717,733	56,724,602	62,574,465	64,844,577
Conservation and Recreation	-	17,193	29,200	29,200	29,200	29,200	29,200
Other	943,632	4,595,577	-	2,162,923	2,081,356	1,916,627	1,677,857
Intergovernmental	6,874,483	8,986,247	11,173,112	10,408,714	14,010,144	8,766,802	10,185,441
Interest and Fiscal Charges	287,439	260,811	283,533	316,067	206,312	209,671	207,494
Total Governmental Program Expenses	247,762,056	253,542,169	241,271,634	231,963,963	214,936,608	201,803,466	209,150,925
Business-Type Expenses:							
Sewer	20,044,904	19,282,458	18,833,692	17,528,352	17,589,480	16,150,958	16,522,243
Water	745,422	626,708	741,256	715,982	475,459	620,500	521,413
Molly	233	233	4,066	2,067	2,067	2,067	58,332
Nist	-	-	-	-	-	-	75,281
Sheriff's Webcheck	26,926	7,131	5,710	459	-	-	-
Auditor's License Bureau	139,660	-	-	-	-	-	-
Total Business-Type Expenses	20,957,145	19,916,530	19,584,724	18,246,860	18,067,006	16,773,525	17,177,269
Total - Primary Government Expenses	\$ 268,719,201	\$ 273,458,699	\$ 260,856,648	\$ 250,210,823	\$ 233,003,614	\$ 218,576,991	\$ 226,328,194
Net (Expense)/Revenue							
Governmental Activities	(93,792,887)	(91,109,726)	(75,434,606)	(75,741,204)	(58,718,780)	(65,659,043)	(68,155,747)
Business-Type Activities	1,373,473	3,525,956	2,263,102	4,616,058	5,631,478	7,699,709	1,679,937
Total Primary government net expense	(92,419,414)	(87,583,770)	(73,171,504)	(71,125,146)	(53,087,302)	(57,959,334)	(66,475,810)
General Revenues							
Governmental Revenues							
Property Taxes							
General Purposes	14,667,418	15,427,988	14,181,225	14,132,539	13,850,372	12,603,356	12,822,390
MRDD	19,979,309	21,445,647	22,074,476	30,144,064	29,693,395	18,218,265	18,597,482
Emergency Services	551,042	580,720	585,534	587,883	578,378	502,487	512,424
Mental Health	4,828,872	5,110,371	5,152,576	5,193,474	5,111,407	5,101,318	5,160,639
Children's Services	8,602,472	8,996,940	9,044,770	5,441,622	5,357,212	5,315,963	5,420,396
Sales Tax	15,148,999	12,988,069	11,536,284	11,262,016	11,447,666	5,459,627	-
Grants and Entitlements not Restricted to Specific Programs	8,601,827	19,212,051	19,938,057	16,009,531	13,421,279	11,864,912	13,146,256
Gain on Sale of Capital Asset	-	21,828	-	47,477	14,536	8,254	16,138
Investment Earnings	5,120,020	6,704,326	-	3,218,995	1,994,933	1,978,888	3,921,066
Miscellaneous	7,545,658	7,282,509	5,446,884	6,665,289	5,001,005	3,564,674	5,124,064
Total Governmental Revenues	85,045,617	97,770,449	87,959,806	92,702,890	86,470,183	64,617,744	64,720,855
Business-Type Revenues							
Investment earnings	-	-	-	-	56,015	85,145	173,671
Miscellaneous	133,367	224,875	474,325	70,758	3,641,501	246,560	331,434
Total Business-Type Revenues	133,367	224,875	474,325	70,758	3,697,516	331,705	505,105
Transfers	(70,527)	-	-	-	-	-	-
Total General Revenues	85,178,984	97,995,324	95,081,985	92,773,648	90,167,699	64,949,449	65,225,960
Extraordinary Item	(1,107,130)	-	-	-	-	-	-
Total General Revenues and Extraordinary Item	84,071,854	97,995,324	95,081,985	92,773,648	90,167,699	64,949,449	65,225,960
Transfers	70,527	-	-	-	-	-	-
Change in Net Assets							
Governmental Activities	\$ (9,783,873)	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686	\$ 27,751,403	\$ (1,041,299)	\$ (3,434,892)
Business-Type Activities	1,436,313	3,750,831	3,434,792	4,686,816	9,328,994	8,031,414	2,185,042
Total Primary Government	\$ (8,347,560)	\$ 10,411,554	\$ 22,607,846	\$ 21,648,502	\$ 37,080,397	\$ 6,990,115	\$ (1,249,850)

Source: Stark County Auditor

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year

GASB Statement 34 was implemented.

STARK COUNTY, OHIO

Statistical Fund Balances - Governmental Funds

Last Ten Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
Fund Balances										
<i>General Fund</i>										
Reserved for Encumbrances	\$ 1,827,785	\$ 2,946,965	\$ 2,548,884	\$ 3,327,170	\$ 4,362,677	\$ 3,115,826	\$ 2,995,691	\$ 1,547,789	\$ 10,702,848	\$ 2,735,157
Reserved for Inventory	-	-	-	-	-	-	-	-	362,817	347,962
Reserved for Unclaimed Monies	557,951	547,128	463,273	410,227	535,534	757,713	855,220	549,043	960,115	809,291
Unreserved:										
Undesignated, Reported in:										
General Fund	5,008,022	10,097,617	10,450,428	9,422,082	8,908,134	9,144,643	8,371,946	14,133,520	8,920,459	22,233,623
Total General Fund Balances	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>	<u>\$ 13,806,345</u>	<u>\$ 13,018,182</u>	<u>\$ 12,222,857</u>	<u>\$ 16,230,352</u>	<u>\$ 20,946,239</u>	<u>\$ 26,126,033</u>
<i>Other Governmental Funds</i>										
Reserved for Encumbrances	\$ 18,932,044	\$ 9,508,158	\$ 12,403,579	\$ 14,820,349	\$ 23,845,861	\$ 8,467,213	\$ 9,087,996	\$ 8,884,488	\$ 17,710,878	\$ 13,831,848
Reserved for Debt Service	-	377,380	369,576	337,172	355,609	320,942	360,760	-	1,356,328	1,275,490
Reserved for Loan Guarantee	2,632,587	2,464,176	2,074,427	1,996,068	1,799,892	1,674,733	1,493,087	1,621,541	1,455,619	1,318,525
Unreserved:										
Undesignated, Reported in:										
Special Revenue Funds	40,086,827	61,607,674	50,495,316	42,639,887	34,747,927	35,284,835	41,924,216	46,748,865	18,275,513	29,922,021
Debt Service	395,074	-	-	-	-	-	-	-	-	-
Capital Projects Funds	919,918	1,249,725	514,091	1,239,449	523,294	10,705,048	11,715,312	-	-	-
Total Other Governmental Fund Balances	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>	<u>\$ 61,272,583</u>	<u>\$ 56,452,771</u>	<u>\$ 64,581,371</u>	<u>\$ 57,254,894</u>	<u>\$ 38,798,338</u>	<u>\$ 46,347,884</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Property and Other Local Taxes	\$ 48,113,981	\$ 51,463,575	\$ 51,623,475	\$ 55,272,781	\$ 54,278,347
Permissive Sales Tax	15,165,363	13,006,191	12,737,405	12,511,134	12,574,129
Charges for Services	26,609,384	29,315,443	28,725,472	25,897,268	24,809,447
Licenses and Permits	125,123	72,228	69,825	75,166	96,213
Fines and Forfeitures	652,430	672,351	630,364	578,195	944,476
Intergovernmental	144,045,900	150,291,154	149,285,521	141,879,957	131,346,268
Special Assessments	721,425	660,725	702,783	706,541	442,842
Interest	5,120,020	6,704,326	5,446,884	3,218,997	1,994,933
Rent	349,856	369,693	374,321	399,983	363,010
Other	8,339,664	7,650,226	7,068,379	7,143,589	7,234,707
Total Revenues	<u>249,243,146</u>	<u>260,205,912</u>	<u>256,664,429</u>	<u>247,683,611</u>	<u>234,084,372</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	20,053,140	20,446,747	18,807,386	22,050,554	17,413,027
Judicial	16,753,767	16,746,257	15,603,021	15,499,876	14,332,415
Public Safety	27,045,819	26,557,309	25,842,558	25,963,813	27,332,284
Public Works	17,514,932	16,127,738	18,288,286	24,389,113	20,276,427
Health	81,291,464	80,054,933	79,319,272	72,047,118	70,383,075
Human Services	70,796,361	70,881,548	68,433,207	63,317,341	61,232,137
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	943,632	523,167	639,792	867,147	1,049,024
Capital Outlay	7,461,021	9,684,316	14,128,155	16,623,836	5,566,454
Intergovernmental	6,874,483	8,986,247	11,173,112	10,408,714	10,521,880
Debt Service:		-			
Principal Retirement	592,091	537,964	604,269	638,886	467,544
Interest and Fiscal Charges	289,064	262,427	285,105	322,464	191,623
Total Expenditures	<u>249,615,774</u>	<u>250,808,653</u>	<u>253,124,163</u>	<u>252,128,862</u>	<u>228,765,890</u>
Excess of Revenues Over (Under) Expenditures	(372,628)	9,397,258	3,540,266	(4,445,251)	5,318,482
Other Financing Sources (Uses)					
Transfers In	1,445,995	1,930,000	1,179,477	138,284	1,063,558
Proceeds from Sale of Capital Assets	23,958	21,828	172,518	47,477	14,536
Inception of Capital Lease	-	60,163	45,808	50,516	274,957
Issuance of Loans		-	-	3,638,234	(1,063,558)
Transfers Out	(1,375,468)	(1,930,000)	(1,179,477)	(315,784)	3,488,264
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	(3,488,264)
Total Other Financing Sources (Uses)	<u>94,485</u>	<u>81,991</u>	<u>218,326</u>	<u>3,558,727</u>	<u>289,493</u>
Extraordinary Items	(1,107,130)	-	-	-	-
Net Change in Fund Balances	<u>\$ (1,385,273)</u>	<u>\$ 9,479,249</u>	<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>	<u>\$ 5,607,975</u>

Debt Service as a Percentage of

Noncapital Expenditures	0.36%	0.33%	0.37%	0.41%	0.30%
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(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$ 41,705,229	\$ 41,742,588	\$ 42,240,286	\$ 39,954,489	\$ 39,069,338
5,564,319	1,438,992	1,230,287	2,030,924	12,914,251
23,757,323	22,174,314	20,710,971	18,322,719	18,298,517
72,710	66,110	63,025	36,407	762,409
880,887	644,595	1,028,600	460,393	518,513
125,043,646	128,945,114	128,965,492	111,263,192	94,933,751
441,763	501,310	525,817	510,960	-
1,978,889	3,921,068	7,460,524	9,528,029	5,990,198
418,420	438,672	473,366	458,000	493,290
<u>4,360,505</u>	<u>4,264,506</u>	<u>4,199,711</u>	<u>2,285,669</u>	<u>1,284,454</u>
<u>204,223,691</u>	<u>204,137,269</u>	<u>206,898,079</u>	<u>184,850,782</u>	<u>174,264,721</u>
16,802,004	16,240,362	17,276,975	18,071,029	14,304,073
12,573,286	12,897,945	12,655,934	13,391,059	17,786,968
19,433,106	19,811,479	20,218,484	20,301,184	16,075,536
16,496,313	16,981,670	15,315,913	16,687,871	14,324,813
65,888,811	65,174,271	59,848,299	55,548,460	46,382,366
64,615,161	64,134,927	67,012,593	57,369,834	45,742,537
-	-	-	290,400	168,873
-	-	-	-	45,000
889,611	694,952	1,310,711	437,133	652,905
5,961,169	8,330,772	1,997,036	3,136,304	-
8,766,802	10,185,441	10,001,689	10,163,003	7,113,354
367,771	627,823	651,817	647,961	1,138,685
<u>211,165</u>	<u>209,352</u>	<u>256,221</u>	<u>284,416</u>	<u>82,647</u>
<u>212,005,199</u>	<u>215,288,994</u>	<u>206,545,672</u>	<u>196,328,654</u>	<u>163,817,757</u>
(7,781,508)	(11,151,725)	352,407	(11,477,872)	10,446,964
412,314	8,381,934	648,081	3,074,191	25,009
8,254	16,138	56,798	600	38,273
439,979	50,445	71,192	21,612	27,449
-	-	-	-	-
(412,314)	(4,240,967)	(736,581)	(3,124,191)	(1,309,025)
-	-	-	-	-
<u>448,233</u>	<u>4,207,550</u>	<u>39,490</u>	<u>(27,788)</u>	<u>(1,218,294)</u>
-	-	-	-	-
<u>\$ (7,333,275)</u>	<u>\$ (6,944,175)</u>	<u>\$ 391,897</u>	<u>\$ (11,505,660)</u>	<u>\$ 9,228,670</u>

0.28% 0.40% 0.44% 0.48% 0.75%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Direct Tax Rate (3)
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value	
2008	\$ 7,040,139,130	\$ 20,114,683,229	\$ 224,775,160	\$ 899,100,640	\$ 207,548,295	\$ 3,320,772,720	\$ 7,472,462,585	\$ 24,334,556,589	10.10
2007	6,998,388,350	19,995,395,286	264,155,440	1,056,621,760	418,787,013	3,350,296,104	7,681,330,803	24,402,313,150	10.10
2006	6,306,131,820	18,017,519,486	266,707,820	1,066,831,280	570,720,229	3,043,841,221	7,143,559,869	22,128,191,987	10.10
2005	6,152,058,180	17,577,309,086	272,838,620	310,043,886	716,256,710	2,984,402,958	7,141,153,510	20,871,755,930	11.50
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	11.50
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	9.60
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	9.60
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	9.60
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	9.60
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	9.60

(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% (1997-2005), and for tangible personal property equipment 25% (1997-2005) and 23% for inventory (2003-2005).

(3) The total direct tax rate is per \$1,000 of assessed value.

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
<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	5.40	5.40	5.40	6.80	6.80	4.90	4.90	4.90	4.90	4.90
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	10.10	10.10	10.10	11.50	11.50	9.60	9.60	9.60	9.60	9.60
<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	8.10	8.10	8.10	8.10	5.10	5.10	5.10
Canton - Canton City	6.10	6.10	6.10	6.10	6.10	-	-	-	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	6.10	6.10	6.10	3.10	3.10	3.10
Jackson	15.50	15.50	15.10	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	9.30	9.30	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	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	18.00	18.00	18.00	17.30	18.00	16.00	16.80	16.80
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	13.80	13.80	13.80	13.80	12.80	12.80	12.80	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	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.25	9.25	9.25	9.75	9.75	9.95	10.25	10.25	12.75
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	8.40	8.40	7.90	7.90	7.90	7.90	6.90	9.90	9.90	9.90
Osnaburg - Canton City	6.40	-	-	-	-	-	-	-	-	-
Osnaburg - East Canton Village	6.40	6.40	5.90	5.90	5.90	5.90	4.90	7.90	7.90	7.90
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	12.15	12.15	10.90	9.75	9.75	9.75	9.25	9.25	8.50	8.50
Perry - Navarre Village	5.00	5.00	9.40	8.25	8.25	8.25	7.75	7.75	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	12.45	12.45	11.65	11.65	11.65	11.65	11.40	10.80	10.80	10.80
Plain - Canton City	0.10	0.10	0.10	0.10	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	2.60	2.60	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	7.70	7.70	7.70	8.70	8.70	8.70	8.70	8.70	8.70	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	5.70	5.70	5.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70
Washington	5.00	5.00	5.00	5.00	5.00	5.00	5.25	5.25	5.25	5.25
Washington - Alliance City	3.10	3.10	3.10	3.10	3.10	-	-	-	-	-

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<u>School Districts</u>										
Alliance CSD	58.70	57.60	60.30	61.50	54.10	54.40	54.40	54.40	54.60	50.70
Brown LSD	44.10	44.50	44.90	38.60	38.60	38.70	38.70	39.41	39.20	40.10
Canton CSD	65.90	65.90	66.10	66.10	58.20	58.20	58.20	59.20	59.20	54.70
Canton LSD	50.10	50.10	46.20	46.20	46.20	46.20	46.20	46.80	47.40	49.10
Fairless LSD	50.00	49.10	50.40	51.60	46.80	46.50	47.40	47.00	48.20	50.70
Jackson LSD	49.00	48.40	48.50	49.00	46.90	48.30	48.50	45.60	44.30	46.60
Lake LSD	71.30	71.00	60.00	60.60	61.10	62.80	62.80	62.80	63.30	57.90
Louisville CSD	53.90	54.50	55.50	55.50	55.90	55.90	55.90	49.00	49.00	49.00
Marlington LSD	56.90	56.90	56.90	56.90	56.90	48.40	48.40	48.40	48.40	48.90
Massillon CSD	49.40	48.60	49.60	51.10	51.70	52.30	50.50	51.60	51.90	51.80
Minerva LSD	45.10	44.00	43.70	45.00	45.70	45.80	46.50	41.80	42.40	45.00
North Canton CSD	72.80	72.80	65.80	65.80	65.50	65.50	65.50	61.10	61.20	61.90
Northwest LSD	59.20	59.00	59.60	60.20	60.80	61.20	54.60	54.20	55.10	57.40
Osnaburg LSD	63.90	57.20	57.20	57.20	57.20	57.20	57.20	57.20	59.50	60.80
Perry LSD	47.40	46.50	47.50	48.70	49.00	50.20	49.70	49.70	51.60	54.90
Plain LSD	57.50	56.60	57.10	57.60	57.70	57.70	52.60	52.60	52.60	52.60
Sandy Valley LSD	51.10	50.90	49.50	43.90	44.60	44.80	44.40	44.40	45.20	47.10
Southeast LSD	44.60	44.70	45.10	45.10	45.10	46.35	46.35	46.65	47.25	48.50
Tuscarawas Valley LSD	36.30	36.80	36.95	37.00	38.15	38.50	38.70	39.40	40.20	37.40
Tuslaw LSD	59.90	59.90	60.20	60.20	61.00	60.70	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	2.00	2.00	2.00	2.00	3.20	3.30	3.50
Wayne County JVSD	4.85	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	6.00	6.00	5.80	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	11.80	11.80	11.80	11.80	14.80	11.80	11.80	11.80	11.80	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	2.30
East Sparta	16.90	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	7.05	7.05	7.05	7.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	19.20
Limaville	9.90	9.90	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	20.90	20.90	20.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.30	6.30	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	18.40	20.40	23.40	23.40	23.40	23.40	21.40	21.40	21.40	21.40
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	1.00	1.00
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	1.00	1.00	1.00	-	-	-	-	-	-	-
Massillon Public Library	1.90	1.90	-	-	-	-	-	-	-	-
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	1.00	1.00	1.00	1.00	-	-	-	0.70	0.75	0.75
Quad Ambulance District	7.00	7.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.50	4.50	4.50	4.50	4.50	1.50	1.50	1.50	1.50	1.50

The rates presented in this Table represent the original voted rates.
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
2008	\$ 52,423,723	\$ 50,571,104	96.47 %	\$ 1,693,889	\$ 52,264,993	99.70 %	\$ 3,382,057	6.45 %
2007	52,355,951	50,544,900	96.54	1,533,443	52,078,343	99.47	2,447,603	4.67
2006	50,408,741	49,025,991	97.26	1,516,934	50,542,925	100.27	2,007,786	3.98
2005	52,685,916	51,237,985	97.25	1,505,870	52,743,855	100.11	1,995,205	3.79
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

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Current Tax Levy
2008	\$ 2,160,486	\$ 2,128,496	98.52 %	\$ 353,663	\$ 2,482,159	114.89 %	\$ 1,195,495	55.33 %
2007	4,506,833	4,312,486	95.69	478,408	4,790,894	106.30	1,235,310	27.41
2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27
2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70
2004	8,375,353	8,011,953	95.66	646,492	8,658,445	103.38	2,314,437	27.63
2003	7,402,629	6,890,986	93.09	553,797	7,444,783	100.57	1,892,043	25.56
2002	8,151,747	7,418,644	91.01	798,592	8,217,236	100.80	2,028,733	24.89
2001	8,601,314	7,741,614	90.01	610,508	8,352,122	97.10	1,380,847	16.05
2000	7,970,307	7,760,282	97.36	569,326	8,329,608	104.51	867,732	10.89
1999	7,963,661	7,643,774	95.98	333,729	7,977,503	100.17	768,074	9.64

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2008		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Plain Local School Board of Education	\$ 21,445,940	0.29%
Strip Delaware LLC	20,462,550	0.27%
Timken Company	13,535,020	0.18%
Deville THF Massillon Development LLC	10,315,900	0.14%
Sterilite Corporation of Ohio	9,419,700	0.13%
WEA Belden LLC	8,579,460	0.11%
MC Hospital LLC	8,489,500	0.11%
Maple Street Commerce LLC	8,372,570	0.11%
Alliance Ventures Inc.	8,014,590	0.11%
Hoover Company I L P	7,696,020	0.10%
Total	\$ 116,331,250	1.56%
Total County Assessed Valuation	\$ 7,472,462,585	

1999		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
The Timken Company	\$ 27,319,450	0.49%
Stark Commons Ltd.	18,071,550	0.32%
CSAHS/UHHS-Canton, Inc.	14,781,030	0.26%
Hoover Company I L P	10,475,740	0.19%
American Landfill Inc.	8,772,870	0.16%
J.G. Canton Ltd.	8,534,540	0.15%
Health Group	7,026,370	0.13%
Roger L. Deville	6,877,630	0.12%
DDR Ohio Opportunity LLC	5,845,900	0.10%
Aultman Health Foundation	5,736,820	0.10%
Total	\$ 113,441,900	2.03%
Total County Assessed Valuation	\$ 5,580,857,777	

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2008		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 57,179,280	0.77%
Ohio Bell Telephone Company	18,853,280	0.25%
Marathon Petroleum Company LLC	13,998,690	0.19%
Republic Engineered Products	8,733,650	0.12%
Hoover Company	6,144,990	0.08%
Time Warner Entertainment	5,406,440	0.07%
Wal-Mart Stores East LP	5,137,830	0.07%
Fresh Mark Inc	4,864,580	0.07%
Crown Cork & Seal Company USA Inc	4,441,690	0.06%
M K Morse Company	4,432,560	0.06%
Total	\$ 129,192,990	1.73%

Total County Assessed Valuation \$ 7,472,462,585

1999		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 119,730,250	2.15%
Republic Engineered Steels Inc.	37,703,210	0.68%
Hoover Company	22,894,920	0.41%
J & L Specialty Steel Inc.	14,727,290	0.26%
Ashland Inc.	11,803,850	0.21%
Crown Cork & Seal Company	9,762,780	0.17%
Time Warner Entertainment	9,144,450	0.16%
Phoenix Packaging Corporation	8,817,570	0.16%
Fleming Companies Inc.	8,812,340	0.16%
Columbia CSA/HS Greater Canton Healthcare System LP	7,321,190	0.13%
Total	\$ 250,717,850	4.49%

Total County Assessed Valuation \$ 5,580,857,777

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2008

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 124,165,470	1.66%
Ohio Edison	34,382,380	0.46%
Aqua Ohio Inc	27,208,420	0.36%
East Ohio Gas	21,612,070	0.29%
American Transmissions Systems Inc	8,337,420	0.11%
Norfolk Southern Combined Railroad Subsidiaries	4,430,650	0.06%
Columbia Gas of Ohio Inc	2,095,000	0.03%
Columbia Gas Transmission	1,921,120	0.03%
Wheeling & Lake Erie Railway Company	805,640	0.01%
Cleveland Electric Illuminating	503,030	0.01%
Total	\$ 225,461,200	3.02%
Total County Assessed Valuation	\$ 7,472,462,585	

1999

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	120,164,030	1.13%
Ohio Bell Telephone	\$ 62,897,000	1.06%
East Ohio Gas	59,412,340	0.86%
Ohio Edison	48,161,420	0.33%
Consumers Ohio Water Company	18,466,430	0.11%
Columbia Gas of Ohio Inc.	6,309,920	0.11%
Pennsylvania Lines LLC	6,086,880	0.05%
MCI Telecommunications Corp.	2,876,120	0.05%
GTE North Inc.	2,852,800	0.03%
Ohio Intrastate Gas	1,739,960	-
Total	\$ 208,802,870	3.74%
Total County Assessed Valuation	\$ 5,580,857,777	

Source: Stark County Auditor

STARK COUNTY, OHIO
SALES TAX REVENUE BY INDUSTRY
LAST TWO FISCAL YEARS

Industry	2008			2007		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 1,789,788	1	15.34%	\$ 1,817,435	1	15.42%
General Merchandise Stores	1,505,273	2	12.90%	1,556,439	2	13.20%
Building Material and Garden Equip.	1,125,076	3	9.64%	1,054,736	3	8.95%
Misc. Store Retailers	996,547	4	8.54%	940,105	4	7.97%
Accommodation and Food Services	819,300	5	7.02%	749,105	5	6.35%
Information	622,962	6	5.34%	659,545	7	6.15%
Clothing & Clothing Accessories	481,791	7	5.34%	439,565	8	5.59%
Food and Beverage Stores	479,185	8	4.13%	442,304	9	3.73%
Manufacturing	392,425	9	4.11%	725,498	6	3.75%
Health and Personal Care Stores	317,066	10	2.72%	368,801	10	3.13%
Total	\$ 11,669,979		75.06%	\$11,789,500		74.25%

Source: State Department of Taxation

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>
2008	\$ 1,618,961	\$ 1,601,869	98.9%	\$ 186,328
2007	1,528,972	1,444,712	94.5	169,777
2006	1,450,411	1,466,637	101.1	164,239
2005	1,423,371	1,405,002	98.7	161,533
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

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

STARK COUNTY, OHIO
Ratios of Outstanding Debt by Type
Last Ten Years

Fiscal Year	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 4,359,512	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220	\$ 5,959,546	\$ 2,742,592	\$ 3,012,904	\$ 3,278,214	\$ 3,588,526	\$ 3,843,836
SIB Loan	3,529,956	3,638,234	3,638,234	3,638,234	-	-	-	-	-	-
Capital Leases	55,130	131,132	214,107	385,498	564,471	499,889	157,369	479,071	757,916	1,074,116
<i>Business Type Activities</i>										
General Obligation Bonds	13,037,525	14,207,024	15,339,509	16,444,749	17,518,736	16,960,703	17,644,000	18,423,000	19,162,000	19,871,000
OPWC Loan	485,121	551,373	617,625	683,878	750,131	816,384	882,636	948,889	1,015,141	1,081,394
OWDA Loans	12,445,685	13,408,995	14,330,412	15,211,913	16,055,357	16,862,513	17,635,057	18,374,576	14,484,920	16,130,133
Capital Leases	-	-	-	-	3,046	3,046	4,031	-	-	-
<i>Total Primary Government</i>	<u>\$ 33,912,929</u>	<u>\$ 36,704,081</u>	<u>\$ 39,302,037</u>	<u>\$ 41,913,492</u>	<u>\$ 40,848,241</u>	<u>\$ 37,885,127</u>	<u>\$ 39,335,997</u>	<u>\$ 41,503,750</u>	<u>\$ 39,008,503</u>	<u>\$ 42,000,479</u>
Percentage of Personal Income (1)	0.27%	0.30%	0.33%	0.37%	0.38%	0.35%	0.36%	0.38%	0.36%	0.39%
Per Capita (2)	\$ 89.43	\$ 96.93	\$ 103.28	\$ 110.14	\$ 107.34	\$ 99.55	\$ 103.37	\$ 109.06	\$ 102.51	\$ 110.37
Percentage of actual value of taxable property (3)	0.14%	0.15%	0.18%	0.20%	0.20%	0.20%	0.21%	0.22%	0.24%	0.26%

Sources:

- (1) Personal income is from the Demographic Statistics - Bureau of Economic Analysis
- (2) Population is from the Demographic Statistics - U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
- (3) Actual value from - Assessed and estimated actual value of taxable property - Stark County Auditor

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2008

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2008	\$ 7,472,462,585	\$ 7,472,462,585
Debt Limitation	185,311,565	74,724,626
Total Outstanding Debt:		
General Obligation Bonds	13,037,525	13,037,525
Special Assessment Bonds	4,359,512	4,359,512
Notes	7,410,000	7,410,000
OWDA Loans	12,445,685	12,445,685
OPWC Loan	485,121	485,121
ODOT SIB Loan	<u>3,529,956</u>	<u>3,529,956</u>
Total	<u>41,267,799</u>	<u>41,267,799</u>
Exemptions:		
General Obligation Bonds - Enterprise	13,037,525	13,037,525
Special Assessment Bonds	4,359,512	4,359,512
Notes	7,410,000	7,410,000
OWDA Loans	12,445,685	12,445,685
OPWC Loan	485,121	485,121
ODOT SIB Loan	<u>3,529,956</u>	<u>3,529,956</u>
Total	<u>41,267,799</u>	<u>41,267,799</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 185,311,565</u>	<u>\$ 74,724,626</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>179,311,565</u>
	<u>\$ 185,311,565</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

Demographic and Economic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Median Age (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income (4)</u>
2008	379,214	38.4	62,311	6.7	\$12,710,480,499	\$ 33,401
2007	378,664	38.3	62,763	5.9	12,221,615,864	32,116
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881
2005	380,608	39.0	63,009	6.3	11,299,570,880	29,693
2004	381,229	39.4	62,990	6.6	10,864,972,000	28,551
2003	377,519	39.3	63,298	6.4	10,460,166,000	27,506
2002	377,940	39.2	63,315	5.3	10,264,611,000	27,056
2001	377,438	39.1	63,434	3.9	10,122,748,000	26,736
2000	378,098	39.0	63,567	4.1	10,113,622,000	26,746
1999	373,174	38.9	64,746	4.3	9,576,091,000	25,319

Note: 2008 income amounts are estimated using a 4% increase from prior year.

Median Age computed at 0.1% increase from prior year for 1998 - 2004, 2007, 2008;

2005 - 2006 Median Age obtained from the Ohio Department of Development website

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

(4) Bureau of Economic Analysis

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2008			1999		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	5,150	1	2.87%	3,515	2	1.96%
The Timken Company	4,693	2	2.62%	6,108	1	3.40%
County of Stark	2,801	3	1.56%	2,852	3	1.59%
Mercy Medical Center	2,406	4	1.34%	2,700	6	1.51%
Canton City Board of Education	1,896	5	1.06%	1,794	7	1.00%
Freshmark, Inc.	1,057	6	0.59%	-	-	0.00%
Alliance Community Hospital	969	7	0.54%	-	-	-
The Workshops, Inc.	760	8	0.42%	-	-	-
Affinity Hospital	755	9	0.42%	-	-	-
Fisher Foods Marketing Inc.	722	10	0.40%	-	-	-
Republic Engineered Steels, Inc.	-	-	-	2,800	4	1.56%
Maytag Corp. (Hoover Company operations)	-	-	-	2,750	5	1.53%
Diebold	-	-	-	1,578	8	0.88%
Belden and Blake Corporation	-	-	-	1,250	9	0.70%
The Akro Corporation	-	-	-	1,250	10	0.70%
Total	21,209		11.82%	26,597		14.83%
Total Employment within the County	179,400			179,400		

Source: Stark County Auditor

Stark County Job and Family Services Profile

STARK COUNTY, OHIO

Government Employees by Function

Last 9 Years

Primary Government:	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Government:									
Legislative and Executive	254	268	257	255	259	241	256	258	244
Judicial	263	261	265	255	248	243	248	245	239
Public Safety	373	340	322	299	297	282	307	314	315
Public Works	116	129	125	135	133	135	128	133	126
Health	771	809	798	762	731	763	729	730	698
Human Services	546	565	568	579	581	613	652	657	596
Proprietary:									
Sewer	80	79	80	78	81	81	79	81	76
Water	3	4	4	4	3	1	1	-	1
Fiduciary:									
Agency Funds	<u>395</u>	<u>452</u>	<u>463</u>	<u>458</u>	<u>445</u>	<u>419</u>	<u>419</u>	<u>402</u>	<u>381</u>
Total - Government Employees	2,801	2,907	2,882	2,825	2,778	2,778	2,819	2,820	2,676

*Only past 9 years available

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last 5 Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>					
Legislative & Executive					
Commissioners - Number Official Meetings	99	97	108	108	108
Recorder - number of deeds recorded	13,476	14,946	17,303	18,940	18,475
Auditor - number of parcels billed	187,734	187,141	186,621	185,786	184,583
Auditor - number of checks issued	59,089	63,479	61,873	59,564	N/A
Judicial					
Probate Court Cases	2,840	2,939	2,933	2,997	2,675
Public Safety (Sheriff)					
Number of Traffic Stops	7,790	9,776	11,373	9,460	8,224
Number of inmates	386	400	380	393	348
Public Works (Engineer)					
Roads Resurfaced (miles)	13	11	16	50	30
Bridges Repaired	4	5	11	6	7
Health					
Mental Health - People Served	12,995	10,858	10,348	9,856	9,398
MRDD - People Served in Clinic	2,841	2,692	2,570	2,453	2,381
EMA, HAZMAT AND 911-People Served	378,664	378,664	380,575	380,608	378,098
Human Services (SCDJFS)					
Children in programs	9,255	9,218	9,008	8,824	9,118
Support Dollars Collected	\$65,201,505	\$64,159,109	\$63,669,797	\$61,901,425	\$61,184,764
Number of Reports Received	2,815	3,033	2,715	2,724	2,675
<i>Business Activities</i>					
Sewer					
Connections	45,360	44,560	43,938	43,228	42,236
Miles	717	715	705	696	690

Source: Stark County Departments

* When necessary estimates were given based on prior year actual totals.

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last 5 Years

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>					
<i>Legislative and Executive</i>					
Commissioners Buildings	19	19	19	19	19
<i>Public Safety</i>					
Marked Vehicles	70	65	64	64	64
<i>Public Works</i>					
State Roads (in miles)	251	251	251	251	251
County Roads (in miles)	410	411	415	415	415
Township Roads (in miles)	1,309	1,300	1,273	1,273	1,273
Bridges	333	335	358	358	356
<i>Health</i>					
MRDD Buildings	13	13	13	13	13
MRDD Buses and Vans	157	140	140	120	120
<i>Business Activities</i>					
<i>Sewer</i>					
Number of Pumping Stations	80	77	77	75	75
Total Lines (in miles)	717	715	705	696	690
<i>Water</i>					
Total Lines (in miles)	45	45	43	43	41

Source: Stark County Departments



Mary Taylor, CPA

Auditor of State

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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 31, 2010 in which we noted the County restated the fund balances of the General Fund, Mental Health Fund and Other Governmental Funds and the net assets of Governmental Activities. 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 States' *Government Auditing Standards*. Other auditors audited the financial statements of The Workshop's Incorporated, a component unit, described in our opinion on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider finding 2008-001 described in the accompanying Schedule of Findings to be a significant deficiency in internal control over financial reporting.

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A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. Of the significant deficiencies described above, we believe finding number 2008-001 is also a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated August 31, 2010.

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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters that we must report under *Government Auditing Standards*.

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

We intend this report solely for the information and use of the audit committee, management, the County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

August 31, 2010



Mary Taylor, CPA

Auditor of State

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 apply to its major federal program for the year ended December 31, 2008. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal program. 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 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, Stark County complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2008.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is significant deficiency, or combination of significant deficiencies, that result in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

August 31, 2010

STARK COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2008

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX – Medical Assistance Program (Medicaid): CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$810,290 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2008-001

Material Weakness

During testing of the County's cash reconciliation for the year ended December 31, 2008, a difference was identified between the bank confirmation and an investment line item of the Stark County Treasurer's office reconciliation. After initial investigation, the issue was turned over to the Auditor of State (AOS) Special Audit Division. The AOS has issued a special audit report covering the period January 1, 2005 through April 13, 2009, dated February 26, 2010 which includes a finding for recovery against the former chief deputy treasurer for \$2,964,560. The complete AOS special audit report can be obtained at www.auditor.state.oh.us.

FINDING NUMBER 2008-001 (continued)

As a result of the procedures performed in the special audit and annual financial audit the following conditions were noted:

- Month end reconciliations between the County Treasurer's office and the County Auditor's office were inaccurate and did not reflect complete and actual activity within the Treasurer's office
- Certain year end bank statements provided by the County Treasurer's office to the County Auditor's office to support year end balances had been altered
- Lack of segregation of duties in maintaining the County Treasurer's vault cash, depositing vault cash into a County Treasurer's bank account, processing ACH and wire transfers and preparing month-end Treasurer office reconciliations
- Various wire transfers were not identified by the Treasurer's Office to specific departments for extended (> 30 days) periods of time and therefore could not be recorded by the County Auditor's office until a pay-in was received
- The Treasurer's office did not always communicate, in a timely manner, interest income and service charges to the County Auditor's office for recording within the County's book balances, as well as inaccurately recording or not recording these items at all
- Individuals within the Treasurer's office have the capability to access funds in bank accounts and investments through checks and wire transfer.

To improve the County's cash reconciliation process, we recommend the following:

- Completion, review and approval of monthly reconciliations of book to bank balances for each bank and investment account maintained by the Treasurer's office as well as an overall bank to book reconciliation. The reconciliation process must include proper segregation of responsibilities as well as communication/documentation with/to the Auditor's office to support adjustments and transactions which the Auditor's office needs to record to accurately reflect the County's funds.
- The County should implement procedures which would allow an independent department to periodically obtain or view (on-line, read-only access), bank statements, supporting month end bank balances which would assist in an independent reconciliation process.
- The County Treasurer's office reevaluate and modify its' policy regarding the amount allowed to be on hand in the vault. The County Treasurer's office should also implement procedures to ensure the segregation of maintaining vault cash, depositing vault cash into a County bank account on a daily basis, processing of ACH and wire transfers and preparing month-end County Treasurer reconciliations. Additionally, procedures should be placed into operation for cash count procedures of the vault, vault deposits and individual cashier drawers with a second party present to verify the results.
- Implement policy and procedures to minimize the timeframes departments will have to claim wire transfers. Subsequently, place the wire transfer into the Unclaimed Wires fund and notify the appropriate department and County Auditor's office of the activity.
- Separate pay-ins and supporting documentation be provided by the County Treasurer's office to the County Auditor's office to record interest earned and fees incurred to the County's ledgers.
- Access rights and authority to bank and investment accounts should be periodically reevaluated and updated as necessary. This evaluation should also consider additional restrictions such as, but not limited to, dual signatures on checks and implementation of procedures to communicate transactions which impact the overall County balances to the County Auditor's office for recording.

FINDING NUMBER 2008-001 (continued)

Official's Response: Below are the responses to the conditions and recommendations noted above. The numbers correspond to the six bullet points.

1. Practices were adopted to provide for independent monthly reconciliations of book-to-bank balances for the investment account, implemented during the first half of 2009. Monthly reconciliations of other bank accounts were implemented late 2009. Outstanding items are being identified and authenticity verified in the Treasurer's reconciliation. Also, an individual – other than the person charged with originating or receiving transactions – verifies monthly reconciliations within the Treasurer's office. The monthly reconciliation records include a complete account transaction history.
2. The Stark County Auditor, Board of Commissioners, Prosecutor and Treasurer recognize the importance of the recommendation by the Auditor of State for an independent verification of month end bank statement balances.

The Stark County Auditor, Board of Commissioners, Prosecutor and Treasurer initiated a discussion with the Auditor of State's office for contracting with their office to perform a County wide risk assessment along with a recommended audit plan for defined high risk areas to test internal controls, audit processes and transactions.

This could serve across Stark County offices as a mechanism to provide an independent review function for evaluating operations, auditing for possible fraud, and accountability for use of tax dollars. The Auditor of State recommendation to improve the cash reconciliation process with independent verification of month end bank balances could then be incorporated into this audit plan.

The process/decision to proceed with this course of action will be the decision of the elected officials for the coming audit year.

3. The County Treasurer has implemented, by written memorandum, guidance for cash handling and cash drawer guidelines. This guidance addresses keeping currency and coin secured; handling of cash deposits; a procedure for handling excess drawer cash; and cash drawer audits during "any day and at any time."

ACH and wire transfers are receipted by the Treasurer's office and a pay-in is verified. All previous day's pay-ins must be approved by the County Auditor's office to be receipted into the County's financial system.

4. A wire clearing account has been created to record new wires if not claimed within two business days. This account is in the county's budget system and therefore is not a reconciling item for either the Treasurer's or Auditor's offices. Once wires are placed in the clearing account, the County Auditor's office needs to create a journal entry to move the funds.
5. Beginning in late 2009, the creation of separate pay-ins to record interest earned and to record service charges and fees were put into practice. This has been verified as an on-going practice as recently as October 5, 2010.
6. All bank account (blank) checks have been destroyed by the County's Records Retention Officer. A receipt is on file acknowledging receipt and verifying destruction on October 5, 2010. Additionally, all bank account contracts require two authorized signors for transacting a negotiable instrument.

Wire transfers require two authorized Treasurer's office officials to complete. One who initiates the transfer and another who verifies the authenticity of each wire transaction.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

STARK COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
 OMB CIRCULAR A-133 § .315(b)
 DECEMBER 31, 2008

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-001	Adjustments were required as a result of errors in the County's compilation of the GAAP financial statements.	Yes	

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Mary Taylor, CPA
Auditor of State

STARK COUNTY FINANCIAL CONDITION

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 23, 2010**