

Dave Yost • Auditor of State



**STARK COUNTY**  
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# Dave Yost • 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2011. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of The Workshops, Incorporated, a component unit as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

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

### **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 we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 26, 2011.

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 and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "Y" and "O".

**Dave Yost**  
Auditor of State

June 28, 2011



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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 could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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 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 could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

### 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, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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 over compliance that might be deficiencies, 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 noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 26, 2011.

#### **Federal Awards Expenditures Schedule**

We have also 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, 2010, and have issued our report thereon dated June 28, 2011, except for our opinion on the Federal Awards Expenditures Schedule, for which the date is August 26, 2011, wherein we indicated the financial statements of The Workshops, Incorporated, a component unit, were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The accompanying Federal Awards Expenditures Schedule provides additional information required by the 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. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Dave Yost**  
Auditor of State

August 26, 2011



# STARK COUNTY, OHIO

## Federal Awards Expenditures Schedule

For the Year Ended December 31, 2010

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Direct</i>			
Drug Fee Communities Support Program (D)	93.276	FY2010	\$3,000
Drug Fee Communities Support Program (D)	93.276	5H79SP014398-03	93,079
Drug Fee Communities Support Program (D)	93.276	5H79SP014398-04	25,051
<i>Total Drug Free Communities Support Program</i>			<u>121,130</u>
<i>Title XIX - Medical Assistance Program</i>			
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
ARRA - Medical Assistance Program - Target Case Management (A)	93.778	N/A	275,213
ARRA - Medical Assistance Program - I/O Waiver (A)	93.778	N/A	1,268,971
Medical Assistance Program - MAC (A)	93.778	N/A	317,559
<i>Passed Through Ohio Department of Job and Family Services</i>			
Medical Assistance Program (M)	93.778	G-1011-11-5114	84,609
Medical Assistance Program (M)	93.778	G-1011-11-5114	1,324,645
Medical Assistance Program (M)	93.778	G-1011-11-5114	203,301
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (D)	93.778	FY2010	6,028,576
ARRA - Medical Assistance Program (D)	93.778	FY2010	955,333
Medical Assistance Program (D)	93.778	FY2011	3,517,950
ARRA - Medical Assistance Program (D)	93.778	FY2011	537,972
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Medical Assistance Program (D)	93.778	FY2010	315,570
ARRA - Medical Assistance Program (D)	93.778	FY2010	50,008
Medical Assistance Program (D)	93.778	FY2011	192,316
ARRA - Medical Assistance Program (D)	93.778	FY2011	29,236
<i>Total Title XIX - Medical Assistance Program</i>			<u>15,101,259</u>
<i>Title XXI - State Children's Insurance Program</i>			
<i>Passed Through Ohio Department of Mental Health</i>			
State Children's Insurance Program (D)	93.767	FY2011	298,541
State Children's Insurance Program (D)	93.767	FY2010	478,589
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
State Children's Insurance Program (A)	93.767	N/A	3,614
<i>Passed Through Ohio Department of Job and Family Services</i>			
State Children's Insurance Program (M)	93.767	G-1011-11-5114	2,507
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
State Children's Insurance Program (D)	93.767	FY2010	13,485
State Children's Insurance Program (D)	93.767	FY2011	10,770
<i>Total Title XXI - State Children's Insurance Program</i>			<u>807,506</u>
<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	FY2009	159,308
Social Services Block Grant (A)	93.667	FY2010	79,402
<i>Passed Through Ohio Department of Job and Family Services</i>			
Social Services Block Grant (M)	93.667	G-1011-11-5114	1,478,597
Social Services Block Grant (M)	93.667	G-1011-11-5114	6,140,233
<i>Passed Through Ohio Department of Mental Health</i>			
Social Services Block Grant (D)	93.667	FY2010	126,075
Social Services Block Grant (D)	93.667	FY2011	125,418
<i>Total Title XX - Social Services Block Grant</i>			<u>8,109,033</u>

# STARK COUNTY, OHIO

## Federal Awards Expenditures Schedule

For the Year Ended December 31, 2010

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<i>Passed Through Ohio Department of Mental Health</i>			
Block Grant for Community Mental Health Services (D)	93.958	FY2010	270,971
Block Grant for Community Mental Health Services (D)	93.958	FY2011	336,141
<i>Total Block Grants for Community Mental Health Services</i>			<b>607,112</b>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	28,482
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	3,087
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	28,569
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	162,066
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	167,693
<i>Passed Through Ohio Department of Mental Health</i>			
Promoting Safe and Stable Families (D)	93.556	FY2010	568,088
Promoting Safe and Stable Families (D)	93.556	FY2011	596,279
<i>Total Promoting Safe and Stable Families</i>			<b>1,554,264</b>
Projects for Assistance in Transition from Homeless (D)	93.150	FY2010	43,770
Projects for Assistance in Transition from Homeless (D)	93.150	FY2011	23,629
<i>Total Projects for Assistance in Transition from Homeless</i>			<b>67,399</b>
Community-Based Child Abuse Prevention Grants (D)	93.590	FY2010	52,253
Community-Based Child Abuse Prevention Grants (D)	93.590	FY2011	36,501
<i>Total Community-Based Child Abuse Prevention Grants</i>			<b>88,754</b>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2010	1,197,890
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2011	1,097,346
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<b>2,295,236</b>
<i>Direct</i>			
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	5H79TI020516-02	331,809
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	5H79TI020516-03	29,129
<i>Total Projects of Regional and National Significance</i>			<b>360,938</b>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Access to Recovery (D)	93.275	FY2010	13,547
Access to Recovery (D)	93.275	FY2011	1,165
<i>Total Access to Recovery</i>			<b>14,712</b>
<i>Passed Through Ohio Department of Job and Family Services</i>			
<i>Temporary Assistance for Needy Families Cluster</i>			
Temporary Assistance for Needy Families (M)	93.558	G-1011-11-5114	4,858,732
Temporary Assistance for Needy Families (M)	93.558	G-1011-11-5114	3,676,791
ARRA - Temporary Assistance for Needy Families (M)	93.714	G-1011-11-5114	921,511
Temporary Assistance for Needy Families (M)	93.558	G-1011-11-5114	21,512
<i>Total Temporary Assistance for Needy Families Cluster</i>			<b>9,478,546</b>
<i>Passed Through Ohio Department of Job and Family Services</i>			
<i>CCDF Cluster</i>			
Child Care Development Block Grant (M)	93.575	G-89-20-G-1011-11-5114	53,588
Child Care Development Block Grant (M)	93.575	G-89-20-G-1011-11-5114	171,960
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (M)	93.596	G-89-20-G-1011-11-5114	451,332
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (M)	93.596	G-89-20-G-1011-11-5114	230,033
<i>Total CCDF Cluster</i>			<b>906,913</b>
<i>Passed Through Ohio Department of Job and Family Services</i>			
<i>Child Welfare Services (M)</i>			
Child Welfare Services (M)	93.645	G-1011-11-5114	145,667
Child Welfare Services (M)	93.645	G-1011-11-5114	14,244
<i>Total Child Welfare Services</i>			<b>159,911</b>
<i>Passed Through Ohio Department of Job and Family Services</i>			
<i>Foster Care - Title IV-E (M)</i>			
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	476,655
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	4,327,882
ARRA - Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	705,214
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	596,382
Foster Care - Title IV-E (G)	96.658	G-1011-06-0432	201,226
<i>Total Foster Care - Title IV-E</i>			<b>6,307,359</b>

# STARK COUNTY, OHIO

## Federal Awards Expenditures Schedule

For the Year Ended December 31, 2010

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<i>Passed Through Ohio Department of Job and Family Services</i>			
Chaffee Foster Care Independence Program (M)	93.674	G-1011-11-5114	137,138
Chaffee Foster Care Independence Program (M)	93.674	G-1011-11-5114	85,399
<i>Total Chaffee Foster Care Independent Program</i>			<u>222,537</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Child Support Enforcement (M)	93.563	G-1011-11-5114	508,018
ARRA - Child Support Enforcement (M)	93.563	G-1011-11-5114	1,835,859
<i>Total Child Support Enforcement</i>			<u>2,343,877</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Child Support Enforcement Research (M)	93.564	G-1011-11-5114	259,304
Child Support Enforcement Research (M)	93.564	G-1011-11-5114	113,937
<i>Total Child Support Enforcement Research</i>			<u>373,241</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Adoption Assistance (M)	93.659	G-1011-11-5114	1,661,641
Adoption Assistance (M)	93.659	G-1011-11-5114	58,277
<i>Total Adoption Assistance</i>			<u>1,719,918</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Child Abuse and Neglect State Grants (M)	93.669	G-1011-11-5114	1,855
<i>Passed Through Ohio Secretary of State</i>			
HHS Grant Funds for Polling Place Access (K)	93.617	06SOSHHS76	24,320
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u><b>50,665,820</b></u>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>			
<i>Direct</i>			
Help America Vote Act (K)	90.401	N/A	2,899
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Direct</i>			
<i>CDBG-Entitlement Grants Cluster</i>			
Community Development Block Grants/Entitlement Grants (C)	14.218	B07UC390005	1,318,404
Community Development Block Grants/Entitlement Grants (C)	14.218	B08UC390005	59,262
ARRA - Community Development Block Grants/Entitlement Grants (C)	14.253	B09UY390005	377,184
Community Development Block Grant (NSP) (C)	14.218	B08UN390007	1,915,335
<i>Total Community Development Block Grants</i>			<u>3,670,185</u>
Community Development Block Grant Revolving Loan (C)	14.218	N/A	62,858
<i>Total CDBG - Entitlement Grants Cluster</i>			<u>3,733,043</u>
ARRA - Federal Homeless Prevention and Rapid Re-Housing (C)	14.257	S-09SUY-39-005	297,547
<i>Passed Through the Ohio Department of Development</i>			
ARRA - Federal Homeless Prevention and Rapid Re-Housing (C)	14.257	B-A-09-1DI-1	162,551
<i>Passed Through City of Canton</i>			
ARRA - Federal Homeless Prevention and Rapid Re-Housing Program (D)	14.257	FY2011	63,514
<i>Total Federal Homeless Prevention and Rapid Re-Housing Program</i>			<u>523,612</u>
<i>Direct</i>			
Supportive Housing Program (D)	14.235	OH0241B5E080801	86,325
Supportive Housing Program (D)	14.235	OH0238B5E080801	30,862
Supportive Housing Program (D)	14.235	OH0241B5E080802	26,872
<i>Total Supportive Housing Program</i>			<u>144,059</u>
HOME Investment Partnerships Program (C)	14.239	M-09DC390204	807,335
HOME Investment Partnerships Program (C)	14.239	M-10DC390004	34,774
<i>Total HOME Investment Partnerships Program</i>			<u>842,109</u>
HOME Revolving Loan Program (C)	14.239	N/A	236,686
<i>Total HOME Investment Partnerships Program</i>			<u>1,078,795</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u><b>5,479,509</b></u>

# STARK COUNTY, OHIO

Federal Awards Expenditures Schedule

For the Year Ended December 31, 2010

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
<i>Direct</i>			
ARRA - Energy Efficiency and Conservation Block Grant (C)	81.128	DE-EE0000712	561,812
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education</i>			
National School Lunch Program (A)	10.555	FY2009	41,573
National School Lunch Program (A)	10.555	FY2010	20,334
<i>Total National School Lunch Program</i>			<b>61,907</b>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Supplemental Nutrition Assistance Program (M)	10.561	G-1011-11-5114	2,698
Supplemental Nutrition Assistance Program (M)	10.561	G-1011-11-5114	2,982,343
ARRA - Supplemental Nutrition Assistance Program (M)	10.561	G-1011-11-5114	110,768
<i>Total Supplemental Nutrition Assistance Program</i>			<b>3,095,809</b>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>3,157,716</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through Ohio Department of Emergency Management Agency</i>			
Emergency Management Performance Grant (L)	97.042	2009-EP-E9-0061	39,334
Homeland Security Grant Program (L)	97.067	2007-GE-T7-0030	29,648
Homeland Security Grant Program (L)	97.067	2009-SS-T9-0089	130,000
<i>Total Homeland Security Grant Program</i>			<b>159,648</b>
Interoperable Communications Grant (L)	97.001	2009-IP-T9-0016	67,435
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b>266,417</b>
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>			
<i>Passed Through Ohio Department of Emergency Management Agency</i>			
Public Safety Interoperable Communications Grant (L)	11.555	2007-GS-H7-0053	270,400
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster (IDEA)</i>			
Special Education - Grants to States (A)	84.027	0663246BSF2009	129,969
Special Education - Grants to States (A)	84.027	0663246BSF2010	42,734
ARRA - Special Education - Grants to States (A)	84.391	0663246BSF2009	69,493
Special Education - Preschool Grants (A)	84.173	066324PGS12009	24,503
Special Education - Preschool Grants (A)	84.173	066324PGS12010	13,327
<i>Total Special Education Cluster</i>			<b>280,026</b>
<i>Passed Through Ohio Rehabilitation Services Commission</i>			
Rehabilitation Services - Vocational Rehabilitation Grants (A)	84.126	CSA90-30	108,748
<i>Direct</i>			
Rehabilitation Services - Vocational Rehabilitation Grants (D)	84.126	FY2010	128,344
Rehabilitation Services - Vocational Rehabilitation Grants (D)	84.126	FY2011	155,726
<i>Total Rehabilitation Services - Vocational Rehabilitation Grants</i>			<b>392,818</b>
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Safe and Drug-Free Schools (D)	84.186	FY2010	42,621
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>715,465</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Direct</i>			
Prisoner Re-Entry Court Initiative Demonstration (J)	16.202	2009CYBX0056	67,916
Public Safety Partnerships and Community Policing Grants	16.710	2009CKWX0494	123,689
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>			
Violence Against Women Formula Grants (E)	16.588	2008WGV A28212	19,592
Violence Against Women Formula Grants (E)	16.588	2009WFV A28212-A	3,000
Violence Against Women Formula Grants (E)	16.588	2009WFV A28212	57,000
Violence Against Women Formula Grants (H)	16.588	2009WFV FV A28217	59,324
<i>Total Violence Against Women Formula Grants</i>			<b>138,916</b>

# STARK COUNTY, OHIO

## Federal Awards Expenditures Schedule

For the Year Ended December 31, 2010

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2008JGB016454	7,471
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2009JGB016454	36,972
Byrne Memorial Justice Assistance Grant Program (J)	16.738	2008JGC016373	2,884
Byrne Memorial Justice Assistance Grant Program (J)	16.738	2009JGC016343	38,156
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2009DJBX1419	23,405
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2010DJBX0229	98,193
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<b>207,081</b>
ARRA - Byrne Memorial Justice Assistance Grant Program (J)	16.803	2009-RA-C01-2053	32,539
ARRA - Byrne Memorial Justice Assistance Grant Program (E)	16.803	2009RAD012152	256,469
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<b>289,008</b>
ARRA - Byrne Memorial Justice Assistance Grant Program (H)	16.804	2009SBB91338	31,573
<i>Passed Through Ohio State Dept of Youth Services</i>			
Juvenile Justice Delinquency Prevention_Allocation to States (G)	16.540	2008-JJ-DMC-0205	13,636
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>			
Crime Victim Assistance (E)	16.575	2009VAGENE148T	120,119
Crime Victim Assistance (E)	16.575	2010VAGENE148T	11,986
<i>Total Crime Victim Assistance</i>			<b>132,105</b>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>1,003,924</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<i>Passed Through Office of the Governor's Highway Safety Representative</i>			
Highway Planning and Construction (I)	20.205	FY 2007	1,900,164
Highway Planning and Construction (I)	20.205	FY 2009	1,047,457
Highway Planning and Construction (I)	20.205	FY 2010	956,330
Highway Planning and Construction (A)	20.205	FY 2010	469,935
ARRA - Highway Planning and Construction (I)	20.205	FY 2010	747,447
ARRA - Highway Planning and Construction (I)	20.205	FY 2009	4,359,935
<i>Total Highway Planning and Construction</i>			<b>9,481,268</b>
<i>Highway Safety Cluster</i>			
State and Community Highway Safety (H)	20.600	2008PTMNN1	43,607
State and Community Highway Safety (H)	20.600	2009PTMNN1	13,035
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2009PTMNN1	50,281
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2010PTMNN1	11,618
<i>Total Highway Safety Cluster</i>			<b>118,541</b>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b>9,599,809</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$ 71,723,771</b>

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

The following represent the recipient departments:

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

- (F) Sanitary Engineer
- (G) Family Court
- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas

- (K) Board Of Elections
- (L) Emergency Preparedness Agency
- (M) Job and Family Services

**STARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2010**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

The County passes certain federal awards received from U.S. Department of Housing and Urban Development and awards passed through the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note A 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 C – FOOD DONATION PROGRAM**

The County reports commodities at consumed at the fair value. The Stark County Board of Developmental Disabilities received and disbursed \$6,355 of the commodities under the Food Donation Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education.

**NOTE D - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME REVOLVING LOAN PROGRAMS**

The County has revolving loan fund (RLF) programs to provide low-interest loans to lend money to eligible persons to rehabilitate homes and to provide down payment assistance. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

Activity in the CDBG and HOME revolving loan funds during 2010 is as follows:

	CDBG	HOME
Beginning loans receivable balance as of January 1, 2010	\$1,337,058	\$1,474,736
Loans made	62,858	236,686
Loan principal repaid	80,428	132,808
Ending loans receivable balance as of December 31, 2010	\$1,319,488	\$1,578,614
Cash balance on hand in the revolving loan fund as of December 31, 2010	\$200,441	\$10,110

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2010, the County estimates \$19,692 and \$11,202 are more than 60 days past due for the CDBG and HOME programs, respectively.

**STARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2010  
(Continued)**

**NOTE E - 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**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2010**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medical Assistance Program: CFDA # 93.778; Highway Planning and Construction: CFDA# 20.205; Temporary Assistance for Needy Families: CFDA# 93.558, 93.714; Child Support Enforcement: CFDA# 93.563; Adoption Assistance: CFDA# 93.659; Federal Homeless Prevention and Rapid Re-Housing Program: CFDA# 14.257
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 2,158,030 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

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

None

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

None

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STARK COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS  
DECEMBER 31, 2010

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2009-001	The County had a Material Weakness relating to the cash reconciliation process and theft within the treasurer's office	Yes	Corrected



# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2010**



**Alan C. Harold**  
Stark County Auditor

Prepared by The Stark County Auditor's Office

# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2010*

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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2010*

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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2010*

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**ALAN HAROLD**  
**STARK COUNTY AUDITOR**

[www.auditor.co.stark.oh.us](http://www.auditor.co.stark.oh.us)

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

June 28, 2011

To the Citizens of Stark County and to the Board of Stark County Commissioners

Honorable Dr. Peter Ferguson, President  
Honorable Thomas Bernabei, Vice-President  
Honorable Janet Weir-Creighton

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. It is required by State Law that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements and conforms to generally accepted accounting principles (GAAP).

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

The Auditor of State of Ohio's office has issued an unqualified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2010. The Independent Accountants' Report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Accountants' Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

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

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The next year for the complete reappraisal will be 2012. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

### *Local Economy*

Over the past 20 years, Stark County has had the same shift in its employment base as many other parts of the country have. Service and education have taken the place of manufacturing, and that is evident from the list of top 10 employers. Aultman Hospital and Health Foundation tops the list again this year, with Mercy Medical Center and Alliance Community Hospital in the top 10. Canton City Schools and Stark State College of Technology remain dominant service side employers as well. In a community with a long and rich history in manufacturing, only Timken Company remains at the top within this sector.

The County's economy has been in decline over the past several years as indicated through an increase in unemployment from 6.7 percent in 2008 to 11.2 percent in 2009 and 11.3 percent in 2010, though the County has seen a decline to 9.3 percent as of April 2011. This recent drop is not to say the County is yet realizing a recovery in employment; rather, many of our citizens remain unemployed or underemployed.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State – Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

In an era of federal, state, and local budget woes, the County must continue to be as prudent as possible in its use of its resources. For the second half of 2011, Stark County will be the only county in the state without a supplemental sales tax to fund its core government operations. The absence of these dollars, many of which come from people outside of Stark County, have forced cuts in local services and staff for the past several years. At present, nearly half of the jail is closed due to inadequate staffing levels, and many departments are closed at various times throughout the week for just the same reason.

### *Long Range Planning*

Economic development is critical to both the short and long term success of the region. Stark County has realized positive signs recently with the reuse of The Hoover Company facility in North Canton and continued development in the Alliance Industrial Park. Long-time community members, Shearer's Foods and Brewster Dairy, along with community icon Timken Company, have each made multi-million dollar investments in their physical plant over the past year. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure that helps prepare our County for future growth and a safer community. While citizens count on safe roads and bridges to help them move from one place to another, the County must continue to examine the ways it addresses mortgage foreclosures, home vacancies, and neighborhood blight.

### *Major Initiatives*

The Stark County Auditor, Alan Harold, is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. In the Auditor's Office alone, hundreds of thousands of dollars in annual savings have been realized since he took office in March 2011. His staff is more vigilant than ever in looking for ways to save the taxpayers' money. The Office continues its review of cash handling procedures across all government units to help restore the trust in the County's financial operations. The County found some finality in the case of theft of \$2.9 million from the Treasurer's office with the conviction of a former employee.

Beginning with the first half 2010 tax bills, the Office, in partnership with the Treasurer, fully implemented a new tax appraisal and collection system. This program was four years in the making and integrates all aspects of property data management of the County's more than 190,000 parcels. Throughout 2011, the Office will complete the installation of an automated timekeeping system, Kronos, in all departments served by the Auditor. Not only will this allow for increased accountability and management reporting, it is an important step in preparing for the complete utilization of new account management software. This new system, Banner, is in partial use today and will be implemented fully in 2012.

The Auditor's Office continues to be an important partner to local law enforcement through its Geographic Information System (GIS) department. The Office supports all police, fire, dispatch centers, schools, cities, townships, and villages with a variety of map and safety planning tools. The next year will bring our wholesale reexamination of all who use this critical technology to ensure we remain on the leading edge of cooperation and implementation.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Comprehensive Annual Financial Report for the year ended December 31, 2009.

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

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

### **ACKNOWLEDGEMENTS**

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

I would like to thank all of the local elected officials, Rea and Associates, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. Every day we come to work realizing we must continually earn your trust. Thank you for giving us that opportunity.

Sincerely,

A handwritten signature in black ink, appearing to read 'Alan Harold', with a stylized flourish at the end.

Alan Harold  
Stark County Auditor

# STARK COUNTY, OHIO

*Elected Officials*

*December 31, 2010*

COUNTY COMMISSIONERS

Janet Weir Creighton  
Thomas M. Bernabei  
Dr. Peter D. Ferguson

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

Dixlene N. Park

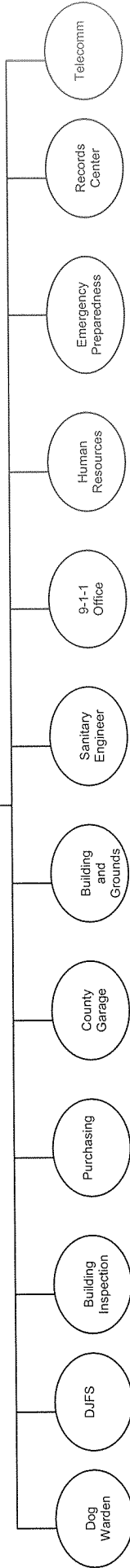
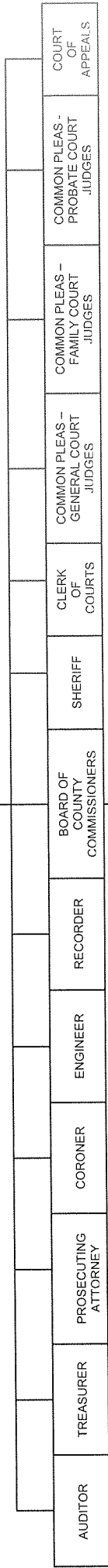
OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

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

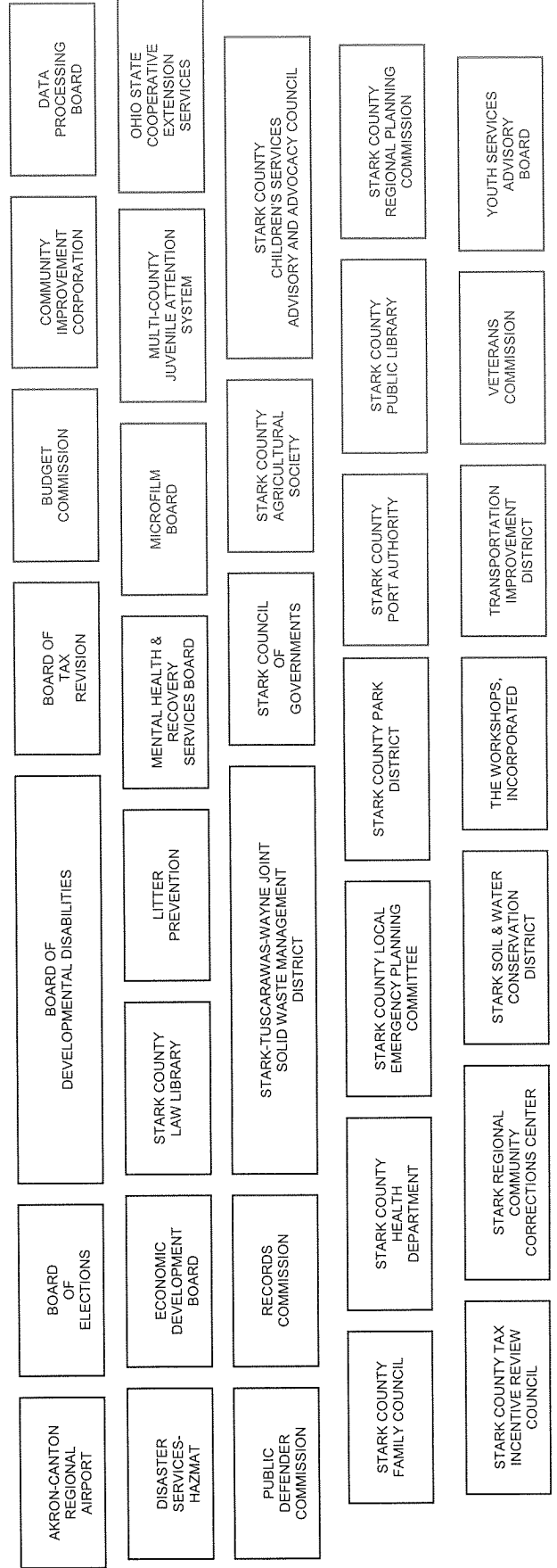
\*Note: Janet Weir Creighton took office on January 11, 2011.  
Alan C. Harold took office on March 14, 2011.

# 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, 2009

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



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# Financial Section

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# Dave Yost • 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, 2010, 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 the Stark County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Special Revenue Board of Developmental Disabilities, Mental Health, Children Services, and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2011, 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.

101 Central Plaza South, 700 Chase Tower, Canton, Ohio 44702-1509  
Phone: 330-438-0617 or 800-443-9272 Fax: 330-471-0001

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis* as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

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. We subjected the combining nonmajor fund statements and schedules 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 and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

June 28, 2011

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2010*

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, 2010. Please read it in conjunction with the County's basic financial statements, which begin on page 15.

## ***FINANCIAL HIGHLIGHTS***

- The County's net assets increased \$27.5 million as a result of this year's operations. Net assets of business-type activities increased by \$2.4 million, or 2.0 percent, and net assets of governmental activities increased by \$25.1 million, or 8.9 percent.
- All revenues related to governmental activities totaled \$258.9 million. General revenues accounted for \$92.0 million or 35.5 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$166.9 million or 64.5 percent of the total.
- The County had \$233.8 million in expenses related to governmental activities: only \$166.9 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$92.0 million, of which \$76.4 million was tax revenue with the remaining \$15.6 million from interest, grants, entitlements, gain on sale of capital assets 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's Discussion and Analysis  
For the Year Ended December 31, 2010*

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 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's Discussion and Analysis  
For the Year Ended December 31, 2010

**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 2010 compared to 2009:

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2010</i>	<i>Restated 2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>Restated 2009</i>
<b>Assets</b>						
<i>Current &amp; Other Assets</i>	\$ 236.8	\$ 219.0	\$ 19.5	\$ 20.2	\$ 256.3	\$ 239.2
<i>Capital Assets, Net</i>	166.6	159.6	126.8	128.8	293.4	288.4
<b>Total Assets</b>	<b>\$ 403.4</b>	<b>\$ 378.6</b>	<b>\$ 146.3</b>	<b>\$ 149.0</b>	<b>\$ 549.7</b>	<b>\$ 527.6</b>
<b>Liabilities</b>						
<i>Current &amp; Other Liabilities</i>	\$ 69.6	\$ 74.5	\$ 1.0	\$ 9.4	\$ 70.6	\$ 83.9
<i>Long Term Liabilities:</i>						
<i>Due Within One Year</i>	7.7	6.0	2.8	2.4	10.5	8.4
<i>Due Within More Than One</i>	16.4	12.1	25.0	22.1	41.4	34.2
<b>Total Liabilities</b>	<b>93.7</b>	<b>92.6</b>	<b>28.8</b>	<b>33.9</b>	<b>122.5</b>	<b>126.5</b>
<b>Net Assets</b>						
<i>Invested in Capital Assets, Net of Related Debt</i>	160.0	153.0	99.9	97.9	259.9	250.9
<i>Restricted for:</i>						
<i>Capital Projects</i>	0.4	0.2	-	-	0.4	0.2
<i>Debt Service</i>	5.9	2.9	-	-	5.9	2.9
<i>Special Programs</i>	115.7	102.2	-	-	115.7	102.2
<i>Unrestricted</i>	27.7	26.3	17.6	17.2	45.3	43.5
<b>Total Net Assets</b>	<b>\$ 309.7</b>	<b>\$ 284.6</b>	<b>\$ 117.5</b>	<b>\$ 115.1</b>	<b>\$ 427.2</b>	<b>\$ 399.7</b>

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2010*

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 \$427.2 million (\$309.7 million in governmental activities and \$117.5 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$399.7 million to \$427.2 million. Governmental activities increase by 8.9 percent (\$309.7 million compared to \$284.6 million) and business-type activities increased by 2.0 percent (\$117.5 million compared to \$115.1 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 (60.9 percent) reflects its investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

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

The remaining balance of unrestricted net assets (\$45.3 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's Discussion and Analysis  
For the Year Ended December 31, 2010

Table 2 shows the changes in net assets for the year ended December 31, 2010 and 2009.

**Table 2**

*Changes in Net Assets*

(In Millions)

	<i>Governmental</i>		<i>Business-Type</i>		<i>Total</i>	
	<i>Activities</i>		<i>Activities</i>			
	<i>2010</i>	<i>Restated 2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>Restated 2009</i>
<b>Program Revenues</b>						
<i>Charges for Services</i>	\$ 26.2	\$ 27.0	\$ 22.5	\$ 22.4	\$ 48.7	\$ 49.4
<i>Operating Grants and Contributions</i>	127.5	140.2	1.5	0.3	129.0	140.5
<i>Capital Grants and Contributions</i>	13.2	9.4	0.1	0.7	13.3	10.1
<b>Total Program Revenues</b>	<b>166.9</b>	<b>176.6</b>	<b>24.1</b>	<b>23.4</b>	<b>191.0</b>	<b>200.0</b>
<b>General Revenues</b>						
<i>Property Taxes</i>	56.2	45.5	-	-	56.2	45.5
<i>Sales Tax</i>	20.2	29.9	-	-	20.2	29.9
<i>Grants and Entitlements</i>	9.5	5.9	-	-	9.5	5.9
<i>Gain on Sale of Capital Asset</i>	-	1.8	-	-	-	1.8
<i>Investment Earnings</i>	1.9	2.1	-	-	1.9	2.1
<i>Miscellaneous</i>	4.2	10.4	0.1	0.1	4.3	10.5
<b>Total General Revenues</b>	<b>92.0</b>	<b>95.6</b>	<b>0.1</b>	<b>0.1</b>	<b>92.1</b>	<b>95.7</b>
<b>Total Revenues</b>	<b>258.9</b>	<b>272.2</b>	<b>24.2</b>	<b>23.5</b>	<b>283.1</b>	<b>295.7</b>
<b>Program Expenses</b>						
<i>General Government:</i>						
<i>Legislative and Executive</i>	27.7	27.3	-	-	27.7	27.3
<i>Judicial</i>	16.3	16.6	-	-	16.3	16.6
<i>Public Safety</i>	27.2	29.0	-	-	27.2	29.0
<i>Public Works</i>	23.4	23.1	-	-	23.4	23.1
<i>Health</i>	84.5	84.9	-	-	84.5	84.9
<i>Human Services</i>	54.4	65.9	-	-	54.4	65.9
<i>Other</i>	-	-	-	-	-	-
<i>Intergovernmental</i>	0.1	0.1	-	-	0.1	0.1
<i>Interest and Fiscal Charges</i>	0.2	0.2	-	-	0.2	0.2
<i>Sewer</i>	-	-	20.8	20.1	20.8	20.1
<i>Water</i>	-	-	0.7	0.7	0.7	0.7
<i>Auditor's License Bureau</i>	-	-	0.3	0.3	0.3	0.3
<b>Total Program Expenses</b>	<b>233.8</b>	<b>247.1</b>	<b>21.8</b>	<b>21.1</b>	<b>255.6</b>	<b>268.2</b>
<b>Increase (Decrease) in Net Assets</b>	<b>25.1</b>	<b>25.1</b>	<b>2.4</b>	<b>2.4</b>	<b>27.5</b>	<b>27.5</b>
<b>Net Assets Beginning of Year</b>	<b>284.6</b>	<b>259.5</b>	<b>115.1</b>	<b>112.7</b>	<b>399.7</b>	<b>372.2</b>
<b>Net Assets End of Year</b>	<b>\$ 309.7</b>	<b>\$ 284.6</b>	<b>\$ 117.5</b>	<b>\$ 115.1</b>	<b>\$ 427.2</b>	<b>\$ 399.7</b>

# STARK COUNTY, OHIO

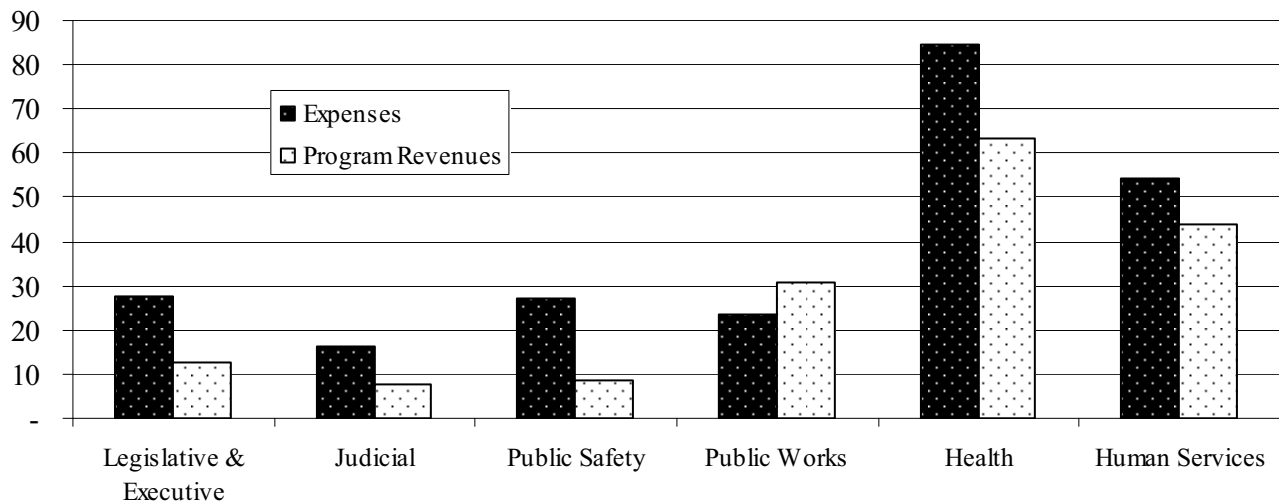
Management's Discussion and Analysis  
For the Year Ended December 31, 2010

## Governmental Activities

Governmental activities increased the County's net assets by \$25.1 million. Key elements of this change are as follows:

- The County was able to reduce expenses by the same amount as the expected revenue decrease. Total revenues decreased by \$13.3 million while the governmental expenses had a decrease of \$13.3 million.
- General revenues decreased by \$3.6 million and program revenues decreased by \$9.7 million. Although property tax revenue increased due to the reappraisal in 2009, it was not enough to exceed the decrease in the other general fund sources of revenue. The sales tax revenue fell by \$9.7 million due to the repeal of the imposed .5 percent sales tax in April of 2010. Program revenues fell due to the decrease in operating grants and contributions because of revenue shortfalls at the State and Federal levels.
- The reduction in spending is a continuation of the County making a conscience effort to reduce costs in anticipation of decreasing revenues in the subsequent years.

**Graph 1**  
*Expenses and Program Revenues 2010*  
*Governmental Activities (Amounts in Millions)*



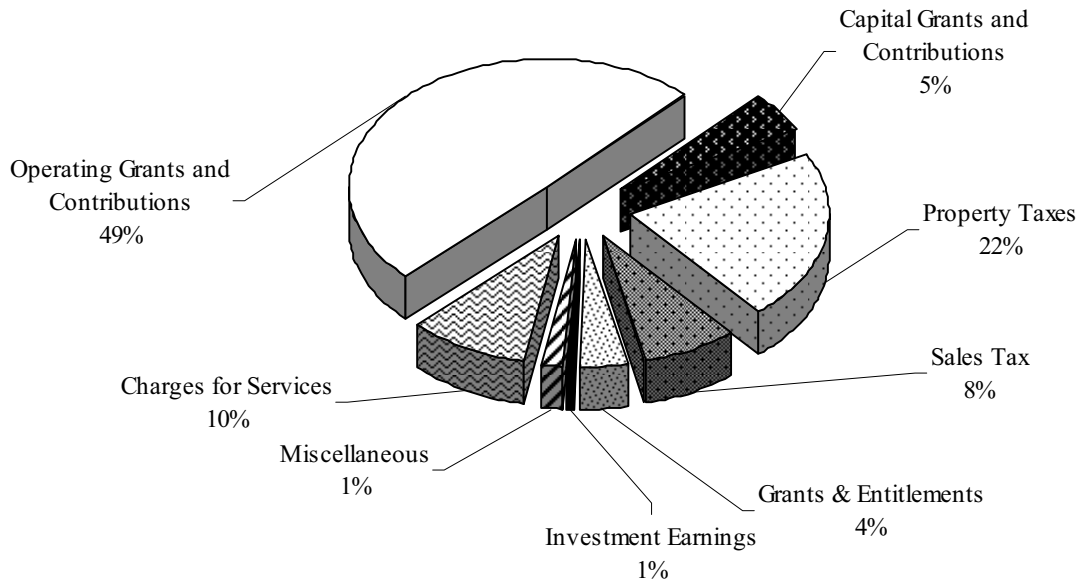
The health program accounted for \$84.5 million or 36.2 percent of total governmental expenses. The next largest program was human services, accounting for \$54.4 million or 23.3 percent of the total expenses for governmental activities.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2010

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**Graph 2**  
*Revenues by Source 2010*  
*Governmental Activities*



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Operating grants were the largest type of program revenue, accounting for \$127.5 million or 49.2 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$29.7 million, Public Assistance - \$29.1 million, the Children Services Board - \$12.9 million and the Mental Health Board - \$32.1 million. Direct charges to users of governmental services, another type of program revenue, made up \$26.2 million or 10.1 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 \$56.2 million or 21.7 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$28.3 million, the Children Services Board - \$8.3 million, the Mental Health Board - \$6.2 million and the General Fund - \$12.9 million.

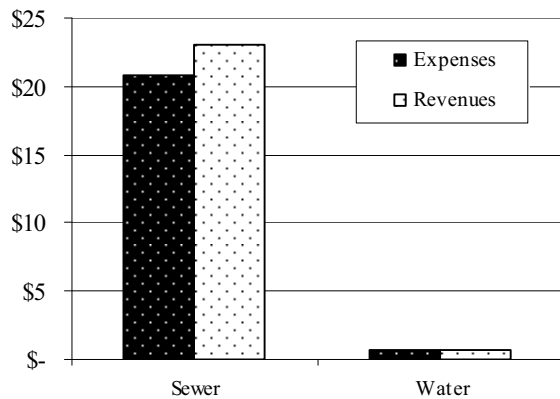
# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2010

## Business-type Activities

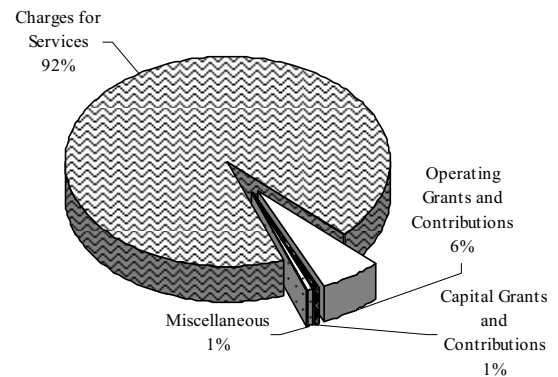
**Graph 3**

*Expenses and Program Revenues 2010  
Business-type Activities (Amounts in Millions)*



**Graph 4**

*Revenues by Source 2010  
Business-type Activities*



Operating grants and contributions for business-type activities increased from \$0.3 million in 2009 to \$1.5 million in 2010. This represents approximately 6.2 percent of revenue for business-type activities. Charges for services remained the main source of revenue at 92.8 percent. Overall, business-type activities did have an increase in net assets due to holding expenses near the same level as those for 2009 coupled with a \$1.2 million dollar increase in operating grants and contributions.

## 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 \$104.8 million. \$83.1 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose 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's Discussion and Analysis  
For the Year Ended December 31, 2010*

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 \$13.0 million with a total fund balance of \$18.0 million. Unreserved fund balance represents 23.0 percent of expenditures. This is one measurement of the general fund's liquidity. During 2010, the fund balance of the general fund increased by \$2.1 million. The key factor for this increase was mainly due to the \$2.1 million reduction of deferred revenue. This reflects the County's growing ability to acquire revenue payable to them more efficiently.

The Stark Board of Developmental Disabilities fund balance increased by \$12.9 million from 2009. There were significant increases in both property tax revenue and intergovernmental revenue. These large increases in revenue can be attributed to the 1.4 mil operating levy, passed in 2009 and collected in 2010, as well as the increase in Federal funding through reimbursement grants.

The Mental Health and Recovery Services Board fund balance increased by \$1.6 million in 2010. The cause of the increase was due to the fund's ability to reduce spending by approximately \$1 million when compared to 2009 expenditures.

The Children's Services fund balance decreased by \$2.6 million from 2009. Intergovernmental revenue decreased by \$1.4 million while the fund's expenditures rose by \$5.5 million. The increase in expenditures is due to current year reimbursements paid to the Public Assistance fund for cost paid on the Children's Services fund's behalf.

The Public Assistance fund balance continues to expand with a \$3.9 million increase for 2010 compared to a \$0.9 million increase in 2009. Although there was a \$9.3 million decrease in intergovernmental revenue, the fund was able to reduce expenditures by \$13.1 million. This reduction is largely due to the Ohio Department of Job and Family Services assuming fiscal responsibility of the Type B daycare provider funding in May of 2010.

### ***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 \$16.5 million. The total growth in net assets for this fund was \$2.3 million. A major component to the increase was the reduction of the fund's liabilities by paying off \$7.3 million in notes in December of 2010.

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

Actual revenues and other financing sources were \$3 million higher than final budgeted revenues and other financing sources. Although property and other local taxes were about \$0.8 million less than anticipated, charges for services, the permissive sales tax, and intergovernmental revenue combined for a \$3.5 million gain over the final budgeted figures.

Actual expenditures and other financing uses were \$2.6 million less than final budgeted expenditures and other financing uses. With forecasted revenue streams showing significant decreases in the following years, the County was able to reduce its actual expenses even further than originally anticipated.

# STARK COUNTY, OHIO

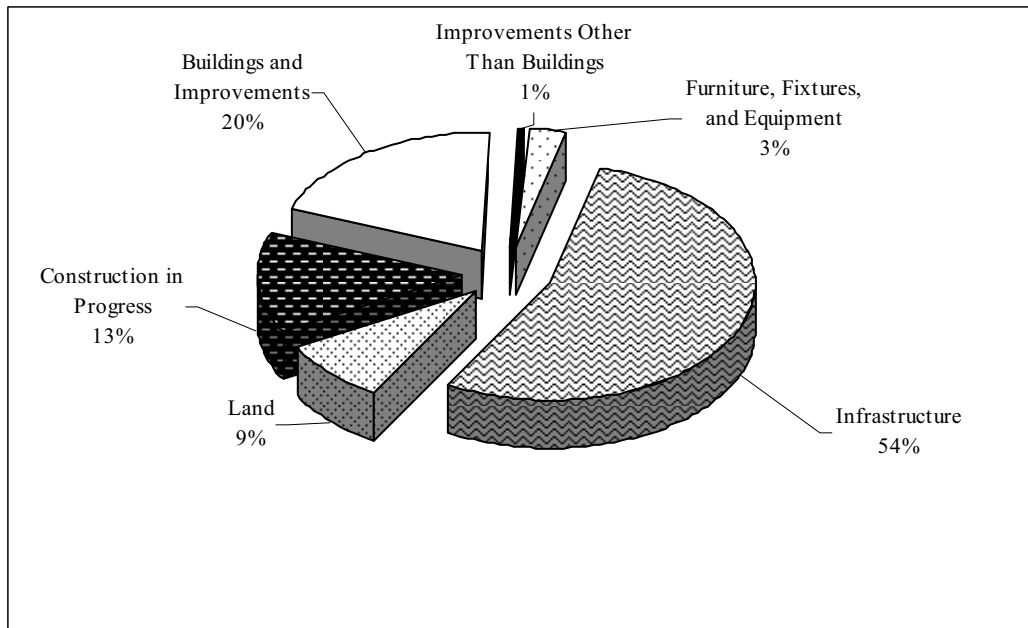
Management's Discussion and Analysis  
For the Year Ended December 31, 2010

## 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, 2010 amounts to \$293.4 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 1.7 percent. Infrastructure accounted for 94.9 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

**Graph 5**  
*Capital Assets*  
*Governmental Activities*



Major changes in capital assets during the current fiscal year included the following:

- Roads that were resurfaced included Howenstine Drive, Fohl Road, and Everhard Road.
- The Engineer's office completed multiple bridge improvement projects including the Wooster Street Bridge, the 3<sup>rd</sup> Street Bridge in Massillon, and the Deerfield Bridge. The State Street and Middlebranch Road Intersection project was also completed in 2010.
- The Coroner completed their relocation and renovation project.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2010

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$22.9 million in the Governmental Activities and \$1.2 million in the Business-Type Activities.

**Table 3**  
*Capital Assets at December 31*  
*(Net of Accumulated Depreciation)*  
*(In Millions)*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>2009</i>
<i>Land</i>	\$ 14.5	\$ 13.8	\$ 0.6	\$ 0.6	\$ 15.1	\$ 14.4
<i>Construction in Progress</i>	22.9	13.2	1.2	1.7	24.1	14.9
<i>Buildings and Improvements</i>	33.0	34.5	2.9	3.0	35.9	37.5
<i>Improvements Other Than Buildings</i>	0.8	0.6	0.6	0.7	1.4	1.3
<i>Furniture, Fixtures, and Equipment</i>	4.7	4.3	1.2	1.6	5.9	5.9
<i>Infrastructure</i>	90.7	93.3	120.3	121.2	211.0	214.5
<b><i>Total Capital Assets</i></b>	<b>\$ 166.6</b>	<b>\$ 159.7</b>	<b>\$ 126.8</b>	<b>\$ 128.8</b>	<b>\$ 293.4</b>	<b>\$ 288.5</b>

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 4**  
*Outstanding Long-Term Obligations at December 31*  
*(In Millions)*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2010</i>	<i>Restated 2009</i>	<i>2010</i>	<i>2009</i>	<i>2010</i>	<i>Restated 2009</i>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 15.5	\$ 11.8	\$ 15.5	\$ 11.8
<i>Special Assessment Bonds</i>	5.4	4.0	-	-	5.4	4.0
<i>OWDA Loans</i>	-	-	10.9	11.5	10.9	11.5
<i>OPWC Loans</i>	3.1	3.3	0.5	0.4	3.6	3.7
<i>SIB Loan</i>	3.4	3.4	-	-	3.4	3.4
<i>Capital Leases</i>	-	0.1	-	-	-	0.1
<i>Claims</i>	3.5	3.8	-	-	3.5	3.8
<i>Compensated Absences</i>	8.6	8.9	0.8	0.8	9.4	9.7
<b><i>Total</i></b>	<b>\$ 24.0</b>	<b>\$ 23.5</b>	<b>\$ 27.7</b>	<b>\$ 24.5</b>	<b>\$ 51.7</b>	<b>\$ 48.0</b>

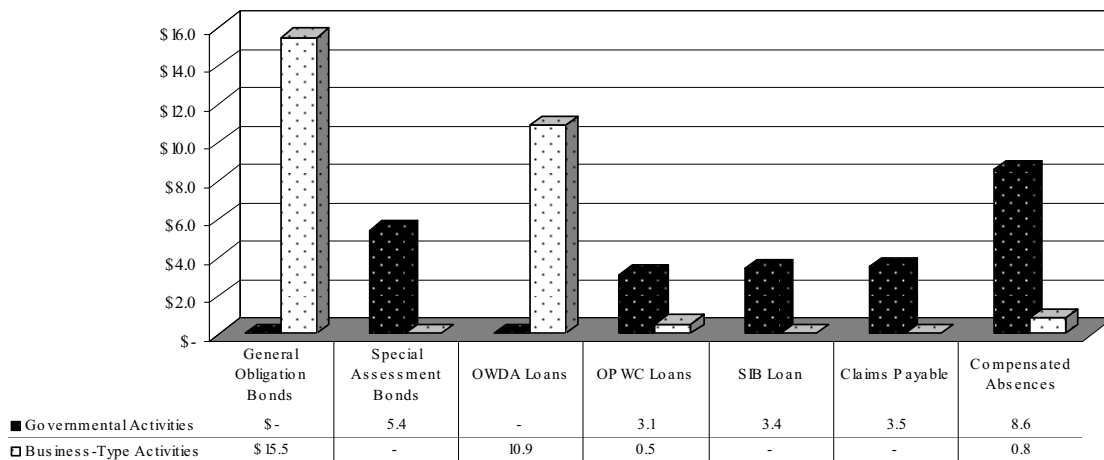
# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2010

The County's overall legal debt margin was \$176.0 million at December 31, 2010. The County's un-voted legal debt margin was \$71.0 million at December 31, 2010.

At December 31, 2010, the County had outstanding long-term obligations in the amount of \$24.0 million for the governmental activities and \$27.7 million for the business-type activities. The breakout on debt is presented in the following graph.

**Graph 6**  
*Total Outstanding Debt by Type*  
*(Dollar Value in Millions)*



The County's general obligation bond rating was upgraded to an Aa3 in 2010 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 Alan C. Harold, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at [www.auditor.co.stark.oh.us](http://www.auditor.co.stark.oh.us).



# STARK COUNTY, OHIO

## Statement of Net Assets

December 31, 2010

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
<b>Assets</b>					
Cash and Investments	\$ 97,889,892	\$ 12,870,153	\$ 110,760,045	\$ -	\$ -
Cash and Investments in Segregated Accounts	923,991	-	923,991	383,104	741,513
Cash and Investments with Fiscal & Escrow Agents	4,943,355	77,155	5,020,510	-	-
Materials and Supplies Inventory	1,639,025	64,975	1,704,000	-	-
Accounts Receivable	1,054,079	3,573,969	4,628,048	-	-
Intergovernmental Receivable	53,377,776	-	53,377,776	-	-
Prepaid Items	945,603	48,832	994,435	-	-
Sales Taxes Receivable	3,094,111	-	3,094,111	-	-
Property Taxes Receivable	60,959,616	-	60,959,616	-	-
Special Assessments Receivable	9,096,055	2,785,697	11,881,752	-	-
Loans Receivable	2,914,587	-	2,914,587	-	-
Land and Construction in Progress	37,427,652	1,802,583	39,230,235	-	3,073,732
Depreciable Capital Assets, Net	129,133,594	125,022,472	254,156,066	-	2,914,400
<b>Total Assets</b>	<b>\$ 403,399,336</b>	<b>\$ 146,245,836</b>	<b>\$ 549,645,172</b>	<b>\$ 383,104</b>	<b>\$ 6,729,645</b>
<b>Liabilities</b>					
Accounts Payable	\$ 2,085,570	\$ 90,674	\$ 2,176,244	\$ 11,106	\$ -
Accrued Wages	5,226,798	227,121	5,453,919	-	-
Contracts Payable	2,088,555	57,518	2,146,073	-	-
Intergovernmental Payable	2,598,770	559,970	3,158,740	-	-
Matured Compensated Absences	175,663	1,635	177,298	-	-
Accrued Interest Payable	17,073	51,475	68,548	-	-
Retainage Payable	744,911	77,155	822,066	-	-
Unearned Revenue	56,696,863	-	56,696,863	-	-
Long-Term Liabilities:					
Due Within One Year	7,696,113	2,785,414	10,481,527	-	-
Due In More Than One Year	16,337,612	24,959,589	41,297,201	-	5,723,132
<b>Total Liabilities</b>	<b>93,667,928</b>	<b>28,810,551</b>	<b>122,478,479</b>	<b>11,106</b>	<b>5,723,132</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	160,060,611	99,885,543	259,946,154	-	265,000
Restricted for:					
Capital Projects	429,126	-	429,126	-	-
Debt Service	5,858,317	-	5,858,317	-	-
Road and Bridge Repair and Maintenance	9,974,202	-	9,974,202	-	-
Real Estate Assessment	1,722,913	-	1,722,913	-	-
Community Development	3,466,098	-	3,466,098	-	-
Public Safety	7,259,042	-	7,259,042	-	-
Health and Human Services	81,582,165	-	81,582,165	-	-
Special Programs	11,694,919	-	11,694,919	-	-
Unrestricted	27,684,015	17,549,742	45,233,757	371,998	741,513
<b>Total Net Assets</b>	<b>\$ 309,731,408</b>	<b>\$ 117,435,285</b>	<b>\$ 427,166,693</b>	<b>\$ 371,998</b>	<b>\$ 1,006,513</b>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Activities

For the Year Ended December 31, 2010

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 27,652,672	\$ 11,541,299	\$ 1,171,234	\$ -
Judicial	16,259,692	7,129,824	350,499	-
Public Safety	27,189,232	4,783,600	3,993,096	-
Public Works	23,379,836	107,248	17,440,944	13,213,520
Health	84,524,663	1,360,410	61,912,126	-
Human Services	54,445,251	1,194,941	42,632,176	-
Intergovernmental	79,888	81,650	-	-
Interest and Fiscal Charges	204,749	-	-	-
Issuance Costs	39,378	-	-	-
<b>Total Governmental Activities</b>	<b>233,775,361</b>	<b>26,198,972</b>	<b>127,500,075</b>	<b>13,213,520</b>
<b>Business-Type Activities:</b>				
Sewer	20,779,522	21,349,721	1,499,462	124,852
Water	729,126	678,582	-	-
Molly	233	-	-	-
Sheriff's Webcheck	29,987	24,410	-	-
Auditor's License Bureau	288,313	381,795	-	-
<b>Total Business-Type Activities</b>	<b>21,827,181</b>	<b>22,434,508</b>	<b>1,499,462</b>	<b>124,852</b>
<b>Total - Primary Government</b>	<b>\$ 255,602,542</b>	<b>\$ 48,633,480</b>	<b>\$ 128,999,537</b>	<b>\$ 13,338,372</b>
<b>Component Units</b>				
Stark County TID	327,821	-	300,813	-
Stark County Port Authority	144,261	50,721	-	-
<b>Totals - Component Units</b>	<b>\$ 472,082</b>	<b>\$ 50,721</b>	<b>\$ 300,813</b>	<b>\$ -</b>

### General Revenues

Property Taxes Levied for:

- General Purposes
- Developmental Disabilities
- Emergency Services
- Mental Health
- Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Premium on Debt Issued

Investment Earnings

Miscellaneous

### Total General Revenues

### 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
\$ (14,940,139)	\$ -	\$ (14,940,139)	\$ -	\$ -
(8,779,369)	-	(8,779,369)	-	-
(18,412,536)	-	(18,412,536)	-	-
7,381,876	-	7,381,876	-	-
(21,252,127)	-	(21,252,127)	-	-
(10,618,134)	-	(10,618,134)	-	-
1,762	-	1,762	-	-
(204,749)	-	(204,749)	-	-
(39,378)	-	(39,378)	-	-
<u>(66,862,794)</u>	<u>-</u>	<u>(66,862,794)</u>	<u>-</u>	<u>-</u>
-	2,194,513	2,194,513	-	-
-	(50,544)	(50,544)	-	-
-	(233)	(233)	-	-
-	(5,577)	(5,577)	-	-
-	<u>93,482</u>	<u>93,482</u>	-	-
-	2,231,641	2,231,641	-	-
<u>(66,862,794)</u>	<u>2,231,641</u>	<u>(64,631,153)</u>	<u>-</u>	<u>-</u>
-	-	-	(27,008)	-
-	-	-	-	(93,540)
-	-	-	(27,008)	(93,540)
12,956,140	-	12,956,140	-	-
28,246,152	-	28,246,152	-	-
535,062	-	535,062	-	-
6,230,275	-	6,230,275	-	-
8,266,992	-	8,266,992	-	-
20,223,966	-	20,223,966	-	-
9,501,713	-	9,501,713	-	-
19,433	51,310	70,743	-	-
1,849,388	-	1,849,388	238	12,343
<u>4,218,910</u>	<u>53,013</u>	<u>4,271,923</u>	<u>-</u>	<u>15,782</u>
92,048,031	104,323	92,152,354	238	28,125
<u>25,185,237</u>	<u>2,335,964</u>	<u>27,521,201</u>	<u>(26,770)</u>	<u>(65,415)</u>
<u>284,546,171</u>	<u>115,099,321</u>	<u>399,645,492</u>	<u>398,768</u>	<u>1,071,928</u>
<u>\$ 309,731,408</u>	<u>\$ 117,435,285</u>	<u>\$ 427,166,693</u>	<u>\$ 371,998</u>	<u>\$ 1,006,513</u>

# STARK COUNTY, OHIO

## Balance Sheet

### Governmental Funds

December 31, 2010

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
<b>Assets</b>					
Cash and Investments	\$ 16,210,584	\$ 24,019,810	\$ 9,749,622	\$ 9,796,215	\$ 4,138,684
Cash and Investments in Segregated Accounts	889,599	-	-	34,392	-
Cash and Investments with Fiscal & Escrow Agents	-	4,198,444	-	-	-
Property Taxes Receivable	14,849,277	29,848,052	6,644,921	9,033,994	-
Sales Taxes Receivable	3,094,111	-	-	-	-
Accounts Receivable	164,670	449,717	-	100,942	-
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	15,000	-	-	-	-
Due from Other Funds	-	-	-	-	896,547
Intergovernmental Receivable	4,229,536	6,332,147	10,052,843	4,191,011	13,832,402
Materials and Supplies Inventory	306,776	225,653	5,111	-	9,230
Loans Receivable	-	-	-	-	-
Prepaid Items	258,207	199,525	8,727	126,915	266,186
<b>Total Assets</b>	<b>\$ 40,017,760</b>	<b>\$ 65,273,348</b>	<b>\$ 26,461,224</b>	<b>\$ 23,283,469</b>	<b>\$ 19,143,049</b>
<b>Liabilities</b>					
Accounts Payable	\$ 265,297	\$ 117,133	\$ 504,928	\$ 524,954	\$ 175,182
Accrued Wages	1,630,280	1,425,831	87,804	206,067	1,128,167
Contracts Payable	-	62,973	-	-	-
Due to Other Funds	49,355	-	-	896,547	-
Intergovernmental Payable	486,220	327,398	72,159	184,685	390,064
Matured Compensated Absences	74,789	78,669	-	300	21,905
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	19,547,425	35,340,401	13,481,794	12,773,120	8,417,389
<b>Total Liabilities</b>	<b>22,053,366</b>	<b>37,352,405</b>	<b>14,146,685</b>	<b>14,585,673</b>	<b>10,132,707</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	4,276,266	1,272,718	1,667,678	2,458,532	1,649,738
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	705,177	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	12,982,951	-	-	-	-
Special Revenue Funds	-	26,648,225	10,646,861	6,239,264	7,360,604
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
<b>Total Fund Balances</b>	<b>17,964,394</b>	<b>27,920,943</b>	<b>12,314,539</b>	<b>8,697,796</b>	<b>9,010,342</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 40,017,760</b>	<b>\$ 65,273,348</b>	<b>\$ 26,461,224</b>	<b>\$ 23,283,469</b>	<b>\$ 19,143,049</b>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 23,392,232	\$ 87,307,147
-	923,991
744,911	4,943,355
583,372	60,959,616
-	3,094,111
338,750	1,054,079
9,096,055	9,096,055
66,465	81,465
-	896,547
14,739,837	53,377,776
1,092,255	1,639,025
2,914,587	2,914,587
<u>52,399</u>	<u>911,959</u>
<u>\$ 53,020,863</u>	<u>\$ 227,199,713</u>
\$ 417,756	\$ 2,005,250
739,081	5,217,230
2,025,582	2,088,555
37,873	983,775
260,629	1,721,155
-	175,663
744,911	744,911
81,465	81,465
<u>19,847,618</u>	<u>109,407,747</u>
<u>24,154,915</u>	<u>122,425,751</u>
6,746,750	18,071,682
2,914,587	2,914,587
-	705,177
-	12,982,951
14,987,166	65,882,120
2,124,365	2,124,365
<u>2,093,080</u>	<u>2,093,080</u>
<u>28,865,948</u>	<u>104,773,962</u>
<u>\$ 53,020,863</u>	<u>\$ 227,199,713</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets  
of Governmental Activities December 31, 2010*

Total Governmental Fund Balances \$ 104,773,962

*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 therefore are deferred in the funds.

Special Assessments Receivable	\$ 9,096,056
Sales Taxes Receivable	1,238,102
Property Taxes Receivable	5,753,127
Accounts Receivable	388,484
Intergovernmental Receivable	<u>36,235,115</u>

52,710,884

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 *	(8,617,098)
Special Assessment Bonds	(5,345,029)
ODOT SIB Loan	(3,354,594)
OPWC Loans	(3,135,387)
Accrued Interest	(17,073)
Capital Leases	<u>(10,655)</u>

(20,479,836)

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

166,561,246

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.

6,165,152

*Net Assets of Governmental Activities*

\$ 309,731,408

\* Excludes \$16,082 reported in the Internal Service fund.

# STARK COUNTY, OHIO

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

### Governmental Funds

For the Year Ended December 31, 2010

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
<b>Revenues</b>					
Property and Other Local Taxes	\$ 12,892,030	\$ 27,806,438	\$ 6,147,884	\$ 8,222,392	\$ -
Permissive Sales Tax	18,532,610	-	-	-	-
Charges for Services	12,238,192	707,596	82,412	1,194,941	-
Licenses and Permits	36,345	-	-	-	-
Fines and Forfeitures	415,488	-	-	-	-
Intergovernmental	10,741,915	30,128,989	32,352,149	14,039,995	30,597,695
Special Assessments	-	-	-	-	-
Interest	1,848,980	31	16	-	-
Rent	323,216	248	-	-	-
Other	1,684,980	826,615	202,246	77,216	3,580,839
<b>Total Revenues</b>	<u>58,713,756</u>	<u>59,469,917</u>	<u>38,784,707</u>	<u>23,534,544</u>	<u>34,178,534</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	\$ 22,642,884	\$ -	\$ -	\$ -	\$ -
Judicial	12,548,203	-	-	-	-
Public Safety	19,896,406	-	-	-	-
Public Works	42,153	-	-	-	-
Health	-	45,730,769	37,154,434	-	-
Human Services	1,340,870	-	-	26,092,705	30,328,448
Capital Outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	2,430	-	-	-	-
Interest and Fiscal Charges	9	-	-	-	-
Issuance Costs	-	-	-	-	-
<b>Total Expenditures</b>	<u>56,472,955</u>	<u>45,730,769</u>	<u>37,154,434</u>	<u>26,092,705</u>	<u>30,328,448</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>2,240,801</u>	<u>13,739,148</u>	<u>1,630,273</u>	<u>(2,558,161)</u>	<u>3,850,086</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Proceeds of Refunding Bonds	-	-	-	-	-
Proceeds of Special Assessment Bonds	-	-	-	-	-
Proceeds from Sale of Capital Assets	74,329	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Transfers Out	(190,890)	(872,419)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(116,561)</u>	<u>(872,419)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	2,124,240	12,866,729	1,630,273	(2,558,161)	3,850,086
<b>Fund Balances Beginning of Year</b>	<u>15,840,154</u>	<u>15,054,214</u>	<u>10,684,266</u>	<u>11,255,957</u>	<u>5,160,256</u>
<b>Fund Balances End of Year</b>	<u>\$ 17,964,394</u>	<u>\$ 27,920,943</u>	<u>\$ 12,314,539</u>	<u>\$ 8,697,796</u>	<u>\$ 9,010,342</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 531,995	\$ 55,600,739
3,824,847	22,357,457
10,643,621	24,866,762
81,935	118,280
566,274	981,762
34,101,682	151,962,425
539,945	539,945
1,624	1,850,651
-	323,464
<u>914,436</u>	<u>7,286,332</u>
<u>51,206,359</u>	<u>265,887,817</u>
\$ 4,672,316	\$ 27,315,200
4,049,200	16,597,403
7,977,464	27,873,870
20,743,281	20,785,434
698,417	83,583,620
443,737	58,205,760
11,097,607	11,097,607
79,888	79,888
551,439	553,869
203,419	203,428
<u>39,378</u>	<u>39,378</u>
<u>50,556,146</u>	<u>246,335,457</u>
<u>650,213</u>	<u>19,552,360</u>
872,419	872,419
1,723,072	1,723,072
855,000	855,000
5,552	79,881
19,433	19,433
(855,000)	(855,000)
<u>(4,460)</u>	<u>(1,067,769)</u>
<u>2,616,016</u>	<u>1,627,036</u>
3,266,229	21,179,396
<u>25,599,719</u>	<u>83,594,566</u>
<u>\$ 28,865,948</u>	<u>\$ 104,773,962</u>

*Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities*

Net change in fund balances - Total Governmental Funds \$ 21,179,396

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

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. (3,879,639)

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. 332,384

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.

Capital Asset Additions	\$ 16,807,380	
Depreciation Expense	<u>(9,843,101)</u>	6,964,279

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. (82,950)

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.

Principal Payments	553,869	
Refunding	<u>855,000</u>	1,408,869

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. 1,840,970

Proceeds from bonds provide current financial resources to government funds, but increase long term liabilities on the statement of net assets.

Special Assessment Bonds	(1,723,072)	
Refunding Bonds	<u>(855,000)</u>	(2,578,072)

*Change in Net Assets of Governmental Activities* \$ 25,185,237

# 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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 13,699,990	\$ 13,699,990	\$ 12,892,030	\$ (807,960)
Permissive Sales Tax	21,000,000	21,000,000	21,747,627	747,627
Charges for Services	11,468,090	11,468,090	13,362,390	1,894,300
Licenses and Permits	38,000	38,000	37,515	(485)
Fines and Forfeitures	429,300	429,300	458,809	29,509
Intergovernmental	9,807,727	9,807,727	10,647,712	839,985
Interest	2,701,700	2,701,700	2,256,402	(445,298)
Rentals	318,000	318,000	320,068	2,068
Other	<u>1,024,000</u>	<u>1,024,000</u>	<u>1,681,733</u>	<u>657,733</u>
<b>Total Revenues</b>	<u>60,486,807</u>	<u>60,486,807</u>	<u>63,404,286</u>	<u>2,917,479</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	28,702,227	25,623,400	23,583,264	2,040,136
Judicial	12,827,596	12,782,597	12,611,844	170,753
Public Safety	20,778,028	23,369,406	23,127,180	242,226
Public Works	103,003	81,930	59,910	22,020
Human Services	<u>1,492,861</u>	<u>1,540,804</u>	<u>1,448,998</u>	<u>91,806</u>
<b>Total Expenditures</b>	<u>63,903,715</u>	<u>63,398,137</u>	<u>60,831,196</u>	<u>2,566,941</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<u>(3,416,908)</u>	<u>(2,911,330)</u>	<u>2,573,090</u>	<u>5,484,420</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	74,329	74,329
Advances Out	-	(15,000)	(15,000)	-
Transfers Out	<u>-</u>	<u>(190,890)</u>	<u>(190,890)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(205,890)</u>	<u>(131,561)</u>	<u>74,329</u>
<b>Net Change in Fund Balance</b>	(3,416,908)	(3,117,220)	2,441,529	5,558,749
<b>Fund Balance at Beginning of Year</b>	5,812,471	5,812,471	5,812,471	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,130,909</u>	<u>2,130,909</u>	<u>2,130,909</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 4,526,472</u>	<u>\$ 4,826,160</u>	<u>\$ 10,384,909</u>	<u>\$ 5,558,749</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) - Board of Developmental Disabilities

For the Year Ended December 31, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 28,140,893	\$ 28,140,893	\$ 27,806,438	\$ (334,455)
Charges for Services	53,461	53,461	694,130	640,669
Intergovernmental	23,583,664	23,689,664	29,422,530	5,732,866
Interest	-	-	31	31
Rentals	-	-	248	248
Other	<u>1,473,473</u>	<u>1,473,473</u>	<u>843,878</u>	<u>(629,595)</u>
<b>Total Revenues</b>	<u>53,251,491</u>	<u>53,357,491</u>	<u>58,767,255</u>	<u>5,409,764</u>
<b>Expenditures</b>				
Current:				
Health	<u>49,245,365</u>	<u>53,813,486</u>	<u>50,334,336</u>	<u>3,479,150</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	4,006,126	(455,995)	8,432,919	8,888,914
<b>Other Financing Use</b>				
Transfers Out	<u>(138,834)</u>	<u>(887,933)</u>	<u>(872,419)</u>	<u>15,514</u>
<b>Net Change in Fund Balance</b>	3,867,292	(1,343,928)	7,560,500	8,904,428
<b>Fund Balance Beginning of Year</b>	12,511,068	12,511,068	12,511,068	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,818,376</u>	<u>1,818,376</u>	<u>1,818,376</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 18,196,736</u>	<u>\$ 12,985,516</u>	<u>\$ 21,889,944</u>	<u>\$ 8,904,428</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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,118,698	\$ 6,118,698	\$ 6,147,884	\$ 29,186
Charges for Services	-	-	112,686	112,686
Intergovernmental	31,297,852	31,297,852	33,314,180	2,016,328
Interest	-	-	17	17
Other	-	-	199,353	199,353
<b>Total Revenues</b>	<u>37,416,550</u>	<u>37,416,550</u>	<u>39,774,120</u>	<u>2,357,570</u>
<b>Expenditures</b>				
Current:				
Health	41,415,969	41,441,029	39,594,893	1,846,136
<b>Net Change in Fund Balance</b>	(3,999,419)	(4,024,479)	179,227	4,203,706
<b>Fund Balance Beginning of Year</b>	3,238,031	3,238,031	3,238,031	-
<b>Prior Year Encumbrances Appropriated</b>	4,017,271	4,017,271	4,017,271	-
<b>Fund Balance End of Year</b>	<u>\$ 3,255,883</u>	<u>\$ 3,230,823</u>	<u>\$ 7,434,529</u>	<u>\$ 4,203,706</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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 8,283,833	\$ 8,283,833	\$ 8,222,392	\$ (61,441)
Charges for Services	1,200,000	1,200,000	1,204,595	4,595
Intergovernmental	14,597,135	15,536,560	14,772,722	(763,838)
Other	<u>144,929</u>	<u>144,929</u>	<u>82,679</u>	<u>(62,250)</u>
<b>Total Revenues</b>	<u>24,225,897</u>	<u>25,165,322</u>	<u>24,282,388</u>	<u>(882,934)</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>27,611,548</u>	<u>31,261,548</u>	<u>29,707,891</u>	<u>1,553,657</u>
<b>Net Change in Fund Balance</b>	(3,385,651)	(6,096,226)	(5,425,503)	670,723
<b>Fund Balance Beginning of Year</b>	8,130,412	8,130,412	8,130,412	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,746,559</u>	<u>3,746,559</u>	<u>3,746,559</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 8,491,320</u>	<u>\$ 5,780,745</u>	<u>\$ 6,451,468</u>	<u>\$ 670,723</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, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Intergovernmental	\$ 40,000,000	\$ 41,634,855	\$ 29,346,113	\$ (12,288,742)
Other	<u>3,401,526</u>	<u>3,401,526</u>	<u>10,641,962</u>	<u>7,240,436</u>
<b>Total Revenues</b>	<u>43,401,526</u>	<u>45,036,381</u>	<u>39,988,075</u>	<u>(5,048,306)</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>45,432,769</u>	<u>47,067,624</u>	<u>39,969,641</u>	<u>7,097,983</u>
<b>Net Change in Fund Balance</b>	(2,031,243)	(2,031,243)	18,434	2,049,677
<b>Fund (Deficit) Beginning of Year</b>	(1,427,653)	(1,427,653)	(1,427,653)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,631,243</u>	<u>3,631,243</u>	<u>3,631,243</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 172,347</u>	<u>\$ 172,347</u>	<u>\$ 2,222,024</u>	<u>\$ 2,049,677</u>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Fund Net Assets

### Proprietary Funds

December 31, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
<b>Assets</b>				
<b>Current Assets</b>				
Cash and Investments	\$ 11,793,307	\$ 1,076,846	\$ 12,870,153	\$ 10,582,745
Cash and Investments with Escrow Agents	77,155	-	77,155	-
Accounts Receivable	3,512,053	61,916	3,573,969	-
Special Assessments Receivable	2,785,697	-	2,785,697	-
Due from Other Funds	-	-	-	87,578
Materials and Supplies Inventory	64,975	-	64,975	-
Prepaid Items	48,832	-	48,832	33,644
<b>Total Current Assets</b>	<b>18,282,019</b>	<b>1,138,762</b>	<b>19,420,781</b>	<b>10,703,967</b>
<b>Noncurrent Assets</b>				
Land and Construction in Progress	1,776,183	26,400	1,802,583	-
Depreciable Capital Assets, Net	117,955,928	7,066,544	125,022,472	-
<b>Total Noncurrent Assets</b>	<b>119,732,111</b>	<b>7,092,944</b>	<b>126,825,055</b>	<b>-</b>
<b>Total Assets</b>	<b>138,014,130</b>	<b>8,231,706</b>	<b>146,245,836</b>	<b>10,703,967</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	66,408	24,266	90,674	80,320
Contracts Payable	57,518	-	57,518	-
Accrued Wages	211,230	15,891	227,121	9,568
Retainage Payable	77,155	-	77,155	-
Due to Other Funds	-	-	-	350
Intergovernmental Payable	554,024	5,946	559,970	877,615
Matured Compensated Absences	1,635	-	1,635	-
Accrued Interest Payable	50,645	830	51,475	-
Claims Payable	-	-	-	1,320,078
Compensated Absences Payable	119,537	4,686	124,223	-
OPWC Loan Payable	76,238	-	76,238	-
OWDA Loan Payable	1,090,325	-	1,090,325	-
General Obligation Bonds Payable	1,424,628	70,000	1,494,628	-
<b>Total Current Liabilities</b>	<b>3,729,343</b>	<b>121,619</b>	<b>3,850,962</b>	<b>2,287,931</b>
<b>Long-Term Liabilities</b>				
Claims Payable (Net of Current Portion)	-	-	-	2,234,802
Compensated Absences Payable (Net of Current Portion)	668,234	13,034	681,268	16,082
OPWC Loans Payable (Net of Current Portion)	476,092	-	476,092	-
OWDA Loans Payable (Net of Current Portion)	9,809,473	-	9,809,473	-
General Obligation Bonds Payable (Net of Current Portion)	13,612,756	380,000	13,992,756	-
<b>Total Long-Term Liabilities</b>	<b>24,566,555</b>	<b>393,034</b>	<b>24,959,589</b>	<b>2,250,884</b>
<b>Total Liabilities</b>	<b>28,295,898</b>	<b>514,653</b>	<b>28,810,551</b>	<b>4,538,815</b>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	93,242,599	6,642,944	99,885,543	-
Unrestricted	16,475,633	1,074,109	17,549,742	6,165,152
<b>Total Net Assets</b>	<b>\$ 109,718,232</b>	<b>\$ 7,717,053</b>	<b>\$ 117,435,285</b>	<b>\$ 6,165,152</b>

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, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Activities
		Enterprise Funds		Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 21,349,721	\$ 1,084,787	\$ 22,434,508	\$ 17,436,381
Other	<u>24,699</u>	<u>28,314</u>	<u>53,013</u>	<u>259,995</u>
<b>Total Operating Revenues</b>	<u>21,374,420</u>	<u>1,113,101</u>	<u>22,487,521</u>	<u>17,696,376</u>
<b>Operating Expenses</b>				
Salaries	5,009,837	360,170	5,370,007	3,959
Contractual Services	8,166,368	388,674	8,555,042	206,969
Materials and Supplies	1,255,467	15,063	1,270,530	137
Claims	-	-	-	15,800,403
Depreciation	4,057,501	192,346	4,249,847	-
Other	<u>84,024</u>	<u>41,555</u>	<u>125,579</u>	<u>39,325</u>
<b>Total Operating Expenses</b>	<u>18,573,197</u>	<u>997,808</u>	<u>19,571,005</u>	<u>16,050,793</u>
<b>Operating Income</b>	<u>2,801,223</u>	<u>115,293</u>	<u>2,916,516</u>	<u>1,645,583</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	-	-	-	37
Intergovernmental	1,499,462	-	1,499,462	-
Loss on Sale of Capital Assets	(387,002)	-	(387,002)	-
Premium on Debt Issued	47,918	3,392	51,310	-
Payment to Refunded Bond Escrow Agent	(23,602)	-	(23,602)	-
Interest and Fiscal Charges	(1,578,623)	(29,903)	(1,608,526)	-
Bond Issuance Cost	<u>(217,098)</u>	<u>(19,948)</u>	<u>(237,046)</u>	<u>-</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(658,945)</u>	<u>(46,459)</u>	<u>(705,404)</u>	<u>37</u>
<b>Net Income before Capital Contributions and Transfers</b>	<u>2,142,278</u>	<u>68,834</u>	<u>2,211,112</u>	<u>1,645,620</u>
Capital Contributions	124,852	-	124,852	-
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,350</u>
<b>Change in Net Assets</b>	<u>2,267,130</u>	<u>68,834</u>	<u>2,335,964</u>	<u>1,840,970</u>
<b>Net Assets Beginning of Year</b>	<u>107,451,102</u>	<u>7,648,219</u>	<u>115,099,321</u>	<u>4,324,182</u>
<b>Net Assets End of Year</b>	<u>\$ 109,718,232</u>	<u>\$ 7,717,053</u>	<u>\$ 117,435,285</u>	<u>\$ 6,165,152</u>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise		Service
	Funds		Funds	
<b>Cash Flows Provided by Operating Activities</b>				
Cash Received from Customers	\$ 21,291,857	\$ 1,079,744	\$ 22,371,601	\$ -
Cash Received from Interfund Services Provided	-	-	-	17,438,451
Cash Received from Other Operating Revenues	24,699	28,314	53,013	259,995
Cash Received from Special Assessments	458,446	-	458,446	-
Cash Payments for Employee Services and Benefits	(4,999,389)	(353,832)	(5,353,221)	-
Cash Payments to Suppliers for Goods and Services	(9,188,534)	(409,313)	(9,597,847)	(231,275)
Cash Payments for Claims	-	-	-	(16,264,272)
Cash Payments for Other Operating Expenses	(86,092)	(41,555)	(127,647)	(39,325)
<b>Net Cash Provided by Operating Activities</b>	<u>7,500,987</u>	<u>303,358</u>	<u>7,804,345</u>	<u>1,163,574</u>
<b>Cash Flows Used for Noncapital Financing Activities</b>				
Transfers In	-	-	-	195,350
Cash Received from Grants	1,499,462	-	1,499,462	-
<b>Net Cash Provided by Noncapital Financing Activities</b>	<u>1,499,462</u>	<u>-</u>	<u>1,499,462</u>	<u>195,350</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of Capital Assets	(3,372,284)	-	(3,372,284)	-
Proceeds from Short Term Debt	6,710,000	-	6,710,000	-
Proceeds from Capital Debt	1,872,290	-	1,872,290	-
Proceeds from Refunding Debt	6,356,928	450,000	6,806,928	-
Premium on Capital Debt	47,918	3,392	51,310	-
Principal Paid on Short Term Notes	(14,020,000)	-	(14,020,000)	-
Principal Paid on Capital Debt	(3,456,436)	(60,000)	(3,516,436)	-
Payment to Refunded Bond Escrow Agent	(1,498,602)	(445,000)	(1,943,602)	-
Interest Paid on Capital Debt	(1,624,136)	(29,073)	(1,653,209)	-
Issuance Costs on Capital Debt	(217,098)	(19,948)	(237,046)	-
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(9,201,420)</u>	<u>(100,629)</u>	<u>(9,302,049)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>				
Interest	-	-	-	37
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<u>(200,971)</u>	<u>202,729</u>	<u>1,758</u>	<u>1,358,961</u>
<b>Cash and Investments Beginning of Year</b>	<u>11,994,278</u>	<u>874,117</u>	<u>12,868,395</u>	<u>9,223,784</u>
<b>Cash and Investments End of Year</b>	<u>\$ 11,793,307</u>	<u>\$ 1,076,846</u>	<u>\$ 12,870,153</u>	<u>\$ 10,582,745</u>

(continued)

Note: Cash and Investments does not include Cash and Investments with Escrow Agents.

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2010

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise		Service
		Funds		Funds
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
<b>Operating Income</b>	<u>\$ 2,801,223</u>	<u>\$ 115,293</u>	<u>\$ 2,916,516</u>	<u>\$ 1,645,583</u>
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation Expense	4,057,501	192,346	4,249,847	-
(Increase) Decrease in Assets				
Accounts Receivable	(57,864)	(5,043)	(62,907)	-
Due from Other Funds	-	-	-	2,070
Special Assessments Receivable	458,446	-	458,446	-
Materials and Supplies Inventory	312,056	-	312,056	-
Prepays	15,637	1,258	16,895	(33,644)
Increase (Decrease) in Liabilities				
Accounts Payable	(29,317)	(5,149)	(34,466)	(2,764)
Accrued Wages and Benefits	12,955	3,141	16,096	1,256
Compensated Absences Payable	(4,800)	2,485	(2,315)	2,474
Due to Other Funds	-	-	-	350
Intergovernmental Payable	(64,850)	(973)	(65,823)	(152,253)
Claims Payable	-	-	-	(299,498)
<b>Total Adjustments</b>	<u>4,699,764</u>	<u>188,065</u>	<u>4,887,829</u>	<u>(482,009)</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 7,500,987</u>	<u>\$ 303,358</u>	<u>\$ 7,804,345</u>	<u>\$ 1,163,574</u>

### Non-Cash Capital Financing Activities

Developers donated \$124,852 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, 2010

	<u>Private Purpose Trusts</u>	<u>Agency Funds</u>
<b>Assets</b>		
<b>Current Assets:</b>		
Cash and Investments	\$ 166,011	\$ 23,603,776
Cash and Investments in Segregated Accounts	-	2,910,281
Taxes Receivable	-	318,737,436
Special Assessments Receivable	-	12,926,910
Intergovernmental Receivable	-	<u>13,886,560</u>
<b>Total Assets</b>	<b><u>\$ 166,011</u></b>	<b><u>\$ 372,064,963</u></b>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Intergovernmental Payable	-	\$ 356,024,570
Deposits Held and Due to Others	-	6,500,798
Undistributed Monies	-	<u>9,539,595</u>
<b>Total Liabilities</b>	<b>-</b>	<b><u>372,064,963</u></b>
<b>Net Assets</b>		
Held in Trust for Private Purposes	<b><u>\$ 166,011</u></b>	

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, 2010

	<u>Private Purpose Trusts</u>
<b><i>Additions</i></b>	
Contributions	\$ 1,715
<b><i>Deductions</i></b>	
Other Operating Expenses	<u>310</u>
<b><i>Change in Net Assets</i></b>	1,405
<b><i>Net Assets Beginning of Year</i></b>	<u>164,606</u>
<b><i>Net Assets End of Year</i></b>	<u><u>\$ 166,011</u></u>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Financial Position

### The Workshops, Incorporated - Component Unit

December 31, 2010

#### **Assets**

Cash and Investments	\$	21,881
Accounts Receivable		300,494
Inventories		75,519
Investments		715,732
Prepaid Expenses		27,226
Property and Equipment:		
Operational Equipment		491,077
Administrative Office Equipment		105,267
Administrative Software		85,756
Administrative Office Furniture		15,430
Building Improvements		<u>38,227</u>
		735,757
Accumulated Depreciation		<u>(658,117)</u>
		<u>77,640</u>
<b>Total Assets</b>	<b>\$</b>	<b><u>1,218,492</u></b>

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

Accounts Payable	\$	2,713
Deferred Revenue		2,095
Accrued Expenses:		
Wages		31,496
Payroll Taxes		2,252
Workers' Compensation		16,259
Capital Lease Payable		26,294
Sales Tax		<u>2,711</u>
		<u>79,012</u>
<b>Total Liabilities</b>		<b><u>83,820</u></b>
Unrestricted Net Assets		1,124,498
Temporarily Restricted Net Assets		<u>10,174</u>
<b>Total Net Assets</b>		<b><u>1,134,672</u></b>
<b>Total Liabilities and Net Assets</b>	<b>\$</b>	<b><u>1,218,492</u></b>

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, 2010

#### *Changes in Unrestricted Net Assets*

##### *Revenues*

Sales and Services	\$	1,871,115
Investment Income		16,690
Gain on Disposal of Assets		8,390
Gain on Investments Reported at Fair Value		38,528
Contributions		730
In-Kind Contributions		1,407,637
Other		5,261
<b>Total Unrestricted Revenues</b>		<u>3,348,351</u>

##### *Expenses*

Program Services:		
Rehabilitation and Training		2,982,122
Supporting Services:		
General and Administration		311,612
<b>Total Expenses</b>		<u>3,293,734</u>

*Change in Unrestricted Net Assets* 54,617

#### *Changes in Temporarily Restricted Net Assets*

Contributions		<u>2,500</u>
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*Change in Net Assets* 57,117

*Net Assets at Beginning of Year* 1,077,555

*Net Assets End of Year* \$ 1,134,672

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

## **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 Developmental Disabilities, the Board of Mental Health and Recovery Services, 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 27, 28, and 29 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, 2010*

***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 Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of DD 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, whom also can remove the appointed member at will. The District is fiscally 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, whom also can remove appointed members at will. The Authority is fiscally 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, 2010*

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 applies generally accepted accounting principles that were issued prior to November 30, 1989 by the Financial Accounting Standards Board (FASB) to its governmental and business-type activities and 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 proprietary funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification. 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 activities of the internal service funds and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation of the government-wide financial statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. 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.

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.

***Board of Developmental Disabilities*** - The Board of 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.



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

***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.

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 100 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 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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

**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 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.

**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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

**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.

**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, 2010, but which were levied to finance year 2011 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.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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 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 Investments" on the financial statements.

During 2010, investments were limited to federal agency securities, manuscript bonds, money market, repurchase agreements, 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 2010. 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, 2010.

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 2010 amounted to \$1,848,680, which includes \$1,719,272 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 Investments 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 Investments in Segregated Accounts."

For presentation on financial statements, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are presented on the financial statements as "equity in pooled cash and investments." Investments with an original maturity of more than three months that are not made from the pool are reported as "investments."

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## G. Inventory

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

## H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, 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.

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

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

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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.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

## ***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. Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are reported as "due to/due from other funds." 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.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the funds from which the employee will be paid.

## ***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, loans and capital leases are recognized as a liability when due, in the fund financial statements.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

## ***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 U.S. Department of Housing and Urban Development monies loaned to the elderly and low-income residents) 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.

## ***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.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

### ***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. Neither type of transaction occurred during 2010.

### ***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 the year ended December 31, 2010, the County has implemented GASB Statement No. 51, "*Accounting and Financial Reporting for Intangible Assets*," GASB Statement No. 53, "*Accounting and Financial Reporting for Derivative Instruments*," and GASB Statement No. 58, "*Accounting and Financial Reporting for Chapter 9 Bankruptcies*."

GASB Statement No. 51 establishes standards of accounting and financial reporting for intangible assets for all state and local governments. Inconsistencies in the accounting and financial reporting for intangible assets, particularly in the areas of recognition, initial measurement, and amortization, have occurred in practice due to the absence of sufficiently specific authoritative guidance that addresses these questions. The objective of this Statement is to establish accounting and financial reporting requirements for intangible assets to reduce these inconsistencies, thereby enhancing the comparability of the accounting and financial reporting of such assets among state and local governments.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code.

Implementation of these GASB Statements did not affect the presentation of the financial statements of the County.



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## NOTE 3. RESTATEMENT OF NET ASSETS

During 2010, it was discovered the County had two Ohio Public Works Commission (OPWC) loans totaling \$950,202 which were not included in the net assets balance at December 31, 2009. Also, during 2010, the County was able to confirm the balance of the Ohio Department of Transportation (ODOT) State Infrastructure Bank (SIB) loan. At December 31, 2009, the balance of the ODOT loan was overstated by \$175,362. Net assets of governmental activities have been restated as follows:

<i>Previously Reported Net Assets at 12/31/09</i>	\$ 285,321,011
<i>OPWC Loans</i>	(950,202)
<i>ODOT - SIB Loan</i>	<u>175,362</u>
<i>Restated Net Assets at 1/1/10</i>	<u><u>\$ 284,546,171</u></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, 2010

Adjustments necessary to convert the results of operations at the end of the year 2010 on the Budget basis to the GAAP basis are as follows:

	<i>General</i>	<i>Board of Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>
<i>GAAP Basis</i>	\$ 2,124,240	\$ 12,866,729	\$ 1,630,273	\$ (2,558,161)	\$ 3,850,086
<i>Net Adjustment for Revenue Accruals</i>	4,690,530	(702,662)	989,413	747,844	5,809,541
<i>Net Adjustment for Expenditure Accruals</i>	37,988	(3,147,111)	(281,912)	(510,404)	(7,724,533)
<i>Encumbrances</i>	<u>(4,411,229)</u>	<u>(1,456,456)</u>	<u>(2,158,547)</u>	<u>(3,104,782)</u>	<u>(1,916,660)</u>
<i>Budget Basis</i>	<u>\$ 2,441,529</u>	<u>\$ 7,560,500</u>	<u>\$ 179,227</u>	<u>\$ (5,425,503)</u>	<u>\$ 18,434</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 agency securities shall be direct issuances of federal government agencies or instrumentalities.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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, 2010

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 \$31,067,822 and the bank balance was \$30,599,896. Of the bank balance \$2,321,470 was covered by Federal depository insurance and \$28,278,426 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, 2010, the primary government had the following investments (based on quoted market prices) and maturities:

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$ 27,683,203	\$ 11,066,563	\$ 4,091,875	\$ 12,524,765	24.64%
FFCB Notes	18,717,109	1,510,781	3,856,328	13,350,000	16.66%
FHLM Notes	14,531,444	3,022,475	-	11,508,969	12.94%
FNMA Notes	27,009,063	-	3,005,313	24,003,750	24.05%
STAROhio	4,155,515	4,155,515	-	-	3.70%
Money Markets	2,796,458	2,796,458	-	-	2.49%
Repurchase Agreements	17,405,000	17,405,000	-	-	15.50%
Manuscript Bonds	19,000	-	19,000	-	0.02%
<b>Total Investments</b>	<b>\$ 112,316,792</b>	<b>\$ 39,956,792</b>	<b>\$ 10,972,516</b>	<b>\$ 61,387,484</b>	<b>100.00%</b>

**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, 2010*

**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 five 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 12/31/2010, 24.64 percent were FHLB notes, 16.66 percent were FFCB notes, 12.94 percent were FHLM notes and 24.05 percent were FNMA notes; 3.7 percent was invested in STAROhio. All other investments not explicitly guaranteed by the U.S. government were 18.01 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 \$17,405,000 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 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) were for 2010 taxes.

2010 real property taxes are levied after October 1, 2010 on the assessed value as of January 1, 2010, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

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. 2010 public utility property taxes that become a lien on December 31, 2009, are levied after October 1, 2010, and are collected in 2010 with real property taxes.

2010 tangible personal property taxes are levied after October 1, 2009, on the value as of December 31, 2009. Collections are made in 2010. Tangible personal property assessments were completely phased out.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

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 was 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 was 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, 2010, was \$11.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

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<i>Real Property</i>	\$ 6,841,753,930
<i>Public Utility Personal Property</i>	<u>259,195,100</u>
<i>Total Assessed Value</i>	<u><u>\$ 7,100,949,030</u></u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2010, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the board of 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 2010 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 2010, 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. Beginning April 1, 2009, a half percent increase in the sales tax was imposed by the County which made the total sales tax rate at three quarters percent. Proceeds of the tax were credited to the General Fund. The imposed increase was repealed in the November 2009 election and went back to one quarter percent on April 1, 2010. Permissive sales and use taxes collected in 2010 totaled \$22,357,457 including monies attributable to state motor vehicle licensing sales. \$18,532,610 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, 2010

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2010. 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, 2010 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, due from other funds, 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 \$15,989,610 for the County as a whole. Incurred but unreported claims of \$742,920 as of December 31, 2010 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 \$2,811,960 have been accrued as a liability at December 31, 2010.

The total claims liability of \$3,554,880 reported in the internal service funds at December 31, 2010, 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 do not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2008, 2009 and 2010 were:

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	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2008	\$ 4,304,919	\$ 16,798,526	\$ 17,303,884	\$ 3,799,561
2009	3,799,561	16,292,989	16,238,172	3,854,378
2010	3,854,378	15,964,774	16,264,272	3,554,880

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2010 was as follows:

	<i>Balance</i> <i>January 1, 2010</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2010</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 13,804,655	\$ 679,279	\$ -	\$ 14,483,934
<i>Construction in progress</i>	13,218,182	13,690,392	(3,964,856)	22,943,718
<i>Total capital assets not being depreciated</i>	<u>27,022,837</u>	<u>14,369,671</u>	<u>(3,964,856)</u>	<u>37,427,652</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	73,473,890	510,281	(177,200)	73,806,971
<i>Improvements other than buildings</i>	1,755,086	335,144	-	2,090,230
<i>Furniture, fixtures and equipment</i>	32,498,381	2,146,237	(1,220,371)	33,424,247
<i>Infrastructure</i>	146,914,629	3,410,903	(726,655)	149,598,877
<i>Total other capital assets</i>	<u>254,641,986</u>	<u>6,402,565</u>	<u>(2,124,226)</u>	<u>258,920,325</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(38,956,754)	(1,996,193)	177,200	(40,775,747)
<i>Improvements other than buildings</i>	(1,167,882)	(90,186)	-	(1,258,068)
<i>Furniture, fixtures and equipment</i>	(28,242,386)	(1,723,065)	1,211,705	(28,753,746)
<i>Infrastructure</i>	(53,617,884)	(6,033,657)	652,371	(58,999,170)
<i>Total accumulated depreciation</i>	<u>(121,984,906)</u>	<u>(9,843,101)</u>	<u>2,041,276</u>	<u>(129,786,731)</u>
<i>Other capital assets, net</i>	<u>132,657,080</u>	<u>(3,440,536)</u>	<u>(82,950)</u>	<u>129,133,594</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 159,679,917</u>	<u>\$ 10,929,135</u>	<u>\$ (4,047,806)</u>	<u>\$ 166,561,246</u>

Depreciation expense was charged to functions as follows:

<i>Governmental Activities:</i>		<i>Business-Type Activities</i>	
<i>Legislative and Executive</i>	\$ 744,223	<i>Sewer</i>	\$ 4,057,501
<i>Judicial</i>	103,332	<i>Water</i>	192,113
<i>Public Safety</i>	1,235,504	<i>Molly</i>	233
<i>Public Works</i>	6,656,448	<i>Total Depreciation Expense</i>	<u>\$ 4,249,847</u>
<i>Health</i>	991,184		
<i>Human Services</i>	<u>112,410</u>		
<i>Total Depreciation Expense</i>	<u>\$ 9,843,101</u>		



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

Capital Asset activity for the year ending December 31, 2010 continued:

	<i>Balance</i> <i>January 1, 2010</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2010</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 606,727	\$ -	\$ -	\$ 606,727
<i>Construction in progress</i>	1,683,549	2,259,259	(2,746,952)	1,195,856
<i>Total capital assets not being depreciated</i>	<u>2,290,276</u>	<u>2,259,259</u>	<u>(2,746,952)</u>	<u>1,802,583</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	7,867,463	-	-	7,867,463
<i>Improvements other than buildings</i>	1,234,393	-	-	1,234,393
<i>Furniture, fixtures and equipment</i>	5,207,651	279,464	(475,671)	5,011,444
<i>Infrastructure</i>	182,580,183	2,871,804	(306,046)	185,145,941
<i>Total other capital assets</i>	<u>196,889,690</u>	<u>3,151,268</u>	<u>(781,717)</u>	<u>199,259,241</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(4,816,858)	(141,139)	-	(4,957,997)
<i>Improvements other than buildings</i>	(559,587)	(80,479)	-	(640,066)
<i>Furniture, fixtures and equipment</i>	(3,595,404)	(361,765)	156,987	(3,800,182)
<i>Infrastructure</i>	(61,409,788)	(3,666,464)	237,728	(64,838,524)
<i>Total accumulated depreciation</i>	<u>(70,381,637)</u>	<u>(4,249,847)</u>	<u>394,715</u>	<u>(74,236,769)</u>
<i>Other capital assets, net</i>	<u>126,508,053</u>	<u>(1,098,579)</u>	<u>(387,002)</u>	<u>125,022,472</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 128,798,329</u>	<u>\$ 1,160,680</u>	<u>\$ (3,133,954)</u>	<u>\$ 126,825,055</u>

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

## **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 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2010, members in the state and local classification contributed 10 percent of covered payroll, public safety members and law enforcement members contributed 10.5 percent and 11.1 percent, respectively.

The County's contribution rate for 2010 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. 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, 2010, 2009 and 2008 were \$13,470,087, \$13,789,926 and \$14,409,834, respectively; 90.53 percent has been contributed for 2010 and 100 percent has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$322,663 made by the County and \$230,473 made by the plan members.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

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

Plan Description - Certified teachers employed by the school for the Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the Ohio State Teachers Retirement Board. STRS provides disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a publicly available, stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

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, 2010, 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 2009, 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, 2010, 2009, and 2008 were \$459,656, \$444,719 and \$488,691, respectively; 93.56 percent has been contributed for 2010 and 100 percent has been contributed for 2009 and 2008. The unpaid contribution for 2010 is recorded as a liability.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

## **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 2010, local government employers contributed 14.0 percent of covered payroll (17.87 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 portion of the employer contributions which was allocated to fund post-employment healthcare for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010 and 5.0 percent from March 1 through December 31, 2010. The portion of the employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

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, 2010, 2009, and 2008 were \$4,863,549, \$5,775,081 and \$7,175,401, respectively; 90.53 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

## ***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](http://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, 2010, 2009 and 2008. 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, 2010, 2009, and 2008 were \$32,833, \$31,766 and \$34,907, respectively; 93.56 percent has been contributed for 2010 and 100 percent for 2009 and 2008.

### ***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, 2010, the liability for unpaid compensated absences was \$9,615,969 for the entire County.

### ***NOTE 14. LEASES***

#### ***A. Capital Leases***

The County has entered into several agreements to lease various types of office equipment and vehicles. These leases meet the criteria of a capital lease as they transfer 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 \$168,991 as furniture, fixtures, and equipment and \$10,049 as vehicles. Principal payments in fiscal year 2010 total \$2,430 in the General fund and \$73,825 in special revenue funds.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

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, 2010:

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<i>Year</i>	<i>Governmental Activities</i>
2011	\$ 9,487
2012	2,334
<i>Total Minimum Lease Payments</i>	<u>11,821</u>
<i>Less: Amount Representing Interest</i>	<u>(1,166)</u>
<i>Present Value of Minimum Lease Payments</i>	<u><u>\$ 10,655</u></u>

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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 \$21,736 for the year ended December 31, 2010. The minimum rental commitments under all such non-cancelable leases are \$21,340 for 2010.

## ***NOTE 15. CONTRACTUAL COMMITMENTS***

The County had various contractual commitments outstanding at December 31, 2010. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$1,705,996 for special revenue funds, \$2,765,189 for the capital projects funds and \$932,738 for the enterprise funds.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

## NOTE 16. INTERFUND TRANSACTIONS

### A. Interfund Transfers

Interfund transfers for the year ended December 31, 2010, consisted of the following, as reported on the fund statements:

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<i>Transfer To</i>	<i>Transfer From</i>			<i>Total</i>
	<i>General</i>	<i>Board of Developmental Disabilities</i>	<i>Non-Major Governmental</i>	
<i>Nonmajor Governmental</i>	\$ -	\$ 872,419	\$ -	\$ 872,419
<i>Internal Service - Self Insurance</i>	190,890	-	4,460	195,350
<i>Total</i>	<u>\$ 190,890</u>	<u>\$ 872,419</u>	<u>\$ 4,460</u>	<u>\$ 1,067,769</u>

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Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt services; reclassification of prior year distributed monies, to segregate money for anticipated capital projects; 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. The board of developmental disabilities fund transferred \$872,419 to the board of developmental disabilities capital projects fund. The dog and kennel non-major fund transferred \$4,460 to the internal service fund for a portion of the law enforcement liability insurance.

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## B. Interfund Balances

Interfund balances for the year ended December 31, 2010, 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.

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<i>Interfund Payable</i>	<i>Interfund Receivable</i>		
	<i>General</i>	<i>Other Governmental</i>	<i>Total</i>
<i>Nonmajor Governmental Funds</i>	\$ 15,000	\$ 66,465	\$ 81,465

<i>Due to Other Funds</i>	<i>Due From Other Funds</i>		
	<i>Public Assistance</i>	<i>Internal Service Self-Insurance</i>	<i>Total</i>
<i>General Fund</i>	\$ -	\$ 49,355	\$ 49,355
<i>Children's Services</i>	896,547	-	896,547
<i>Nonmajor Governmental Funds</i>	-	37,873	37,873
<i>Internal Service - Workers' Compensation</i>	-	350	350
<i>Total</i>	\$ 896,547	\$ 87,578	\$ 984,125

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2010 were as follows:

	<i>Restated Outstanding 1/1/2010</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2010</i>	<i>Due Within One Year</i>
<b>GOVERNMENTAL ACTIVITIES:</b>					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>1993 - \$340,000 - 7.125% Sewer Project 409</i>	\$ 38,000	\$ -	\$ (19,000)	\$ 19,000	\$ 19,000
<i>1996 - \$2,155,242 - 4.000-6.250% Various Sewer Projects</i>	985,000	-	(985,000)	-	-
<i>1997 - \$179,880 - 5.25% Sewer Project 474-89</i>	33,728	-	(11,243)	22,485	11,242
<i>1997 - \$212,473 - 5.60% Sewer Project 500</i>	84,990	-	(10,624)	74,366	10,624
<i>1998 - \$28,903 - 5.25% Sewer Project 512</i>	13,007	-	(1,445)	11,562	1,446
<i>2004 - \$3,488,264 - 2.00-5.25% Various Sewer &amp; Water Projects</i>	2,790,530	-	(150,986)	2,639,544	155,516
<i>2010 - \$1,931,533 - 2.00-4.75% Various Sewer Projects</i>	-	1,931,533	-	1,931,533	113,530
<i>2010 - \$646,539 - 2.00-4.75% Various Water Projects</i>	-	646,539	-	646,539	101,327
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<b>3,945,255</b>	<b>2,578,072</b>	<b>(1,178,298)</b>	<b>5,345,029</b>	<b>412,685</b>
<i>OPWC LOANS:</i>					
<i>2007 - \$250,200 - 0% Atwater Avenue Bridge</i>	231,435	-	(6,255)	225,180	12,510
<i>2008 - \$798,630 - 0% Portage Street &amp; Lutz Avenue</i>	718,767	-	(19,966)	698,801	39,932
<i>2009 - \$733,800 - 0% Project #CS03K</i>	733,800	-	(24,460)	709,340	24,460
<i>2009 - \$881,249 - 0% Walnut Avenue Bridge</i>	881,249	-	(14,687)	866,562	29,375
<i>2009 - \$433,262 - 0% Third Street NW, Bridge</i>	433,262	-	(7,221)	426,041	14,442
<i>2009 - \$291,190 - 0% Various Road Resurfacing</i>	291,190	-	(81,727)	209,463	13,964
<b>TOTAL OPWC LOANS</b>	<b>3,289,703</b>	<b>-</b>	<b>(154,316)</b>	<b>3,135,387</b>	<b>134,683</b>
<i>SIB LOAN - \$3,638,234 - 3%</i>	3,354,594	-	-	3,354,594	209,306
<i>CAPITAL LEASES</i>	86,910	-	(76,255)	10,655	8,469
<i>CLAIMS</i>	3,854,378	15,964,774	(16,264,272)	3,554,880	1,320,078
<i>COMPENSATED ABSENCES</i>	8,964,411	5,475,407	(5,806,638)	8,633,180	5,610,892
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 23,495,251</b>	<b>\$ 24,018,253</b>	<b>\$ (23,479,779)</b>	<b>\$ 24,033,725</b>	<b>\$ 7,696,113</b>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

	Outstanding 1/1/2010	Additions	Reductions	Outstanding 12/31/2010	Due Within One Year
<b>BUSINESS TYPE ACTIVITIES</b>					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 1,289,470	\$ -	\$ (64,014)	\$ 1,225,456	\$ 64,484
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewerage System Refunding Bonds, Series 2003	8,370,000	-	(915,000)	7,455,000	945,000
1996 - \$3,428,316 - 4.618%					
Sewer District Improvements	1,675,000	-	(1,675,000)	-	-
1996 - \$1,164,442 - 4.618%					
Water Improvements	505,000	-	(505,000)	-	-
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	-	6,356,928	-	6,356,928	415,144
2010 - \$450,000 - 2.00-4.75%					
Water Refunding	-	450,000	-	450,000	70,000
<b>TOTAL GENERAL</b>	<b>11,839,470</b>	<b>6,806,928</b>	<b>(3,159,014)</b>	<b>15,487,384</b>	<b>1,494,628</b>
<i>OBLIGATION BONDS</i>					
<b>OPWC LOANS:</b>					
1994 - \$259,696 - 0%					
Sewer Project #487 - Repairs & Replacements	64,628	-	(12,926)	51,702	12,925
1992 - \$289,500 - 0%					
Sewer Project #465 Repairs	43,425	-	(14,475)	28,950	14,475
2010 - \$199,714 - 0%					
Sewer Project #525 Repairs & Replacement	-	199,714	-	199,714	9,986
1998 - \$777,040 - 0%					
Sewer Project #501	310,817	-	(38,853)	271,964	38,852
<b>TOTAL OPWC LOANS</b>	<b>418,870</b>	<b>199,714</b>	<b>(66,254)</b>	<b>552,330</b>	<b>76,238</b>
<i>OWDA LOANS:</i>					
1995 - \$2,384,813					
Sewer Project #491 4.52%	978,349	-	(160,324)	818,025	167,718
1996 - \$2,924,222					
Sewer Project #475 4.52%	1,385,583	-	(173,325)	1,212,258	180,945
1997 - \$2,800,421					
Sewer Project #449 4.12%	1,495,572	-	(150,256)	1,345,316	156,509
1998 - \$5,461,604					
Sewer Project #493 3.50%	3,199,875	-	(272,373)	2,927,502	281,990
1998 - \$1,525,683					
Sewer Project #504 3.91%	886,060	-	(78,657)	807,403	81,762
2001 - \$4,691,450					
Nimishillen 5.27%	3,492,952	-	(157,780)	3,335,172	166,205
2010 - \$321,063					
Sewer Project #560 - 0% - ARRA	-	321,063	(321,063)	-	-
2010 - \$403,712					
Sewer Project #561 - 3.25%	-	359,244	(17,245)	341,999	35,335
2010 - \$550,453					
Sewer Project #561 - 0% - ARRA	-	550,453	(550,453)	-	-
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	-	121,816	(9,693)	112,123	19,861
2010 - \$320,000					
Sewer Project #525-C3 - 0% - ARRA	-	320,000	(320,000)	-	-
<b>TOTAL OWDA LOANS</b>	<b>11,438,391</b>	<b>1,672,576</b>	<b>(2,211,169)</b>	<b>10,899,798</b>	<b>1,090,325</b>
<b>COMPENSATED ABSENCES</b>	<b>809,440</b>	<b>254,911</b>	<b>(258,860)</b>	<b>805,491</b>	<b>124,223</b>
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 24,506,171</b>	<b>\$ 8,934,129</b>	<b>\$ (5,695,297)</b>	<b>\$ 27,745,003</b>	<b>\$ 2,785,414</b>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

The Ohio Department of Transportation State Infrastructure Bank (SIB) loan was 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. Claims are paid from the self-insurance and workers' compensation internal service funds.

For more information on claims, see Note 9. Compensated absences will be paid from the fund from which the employees' salaries are paid, primarily the general, board of developmental disabilities and the public assistance funds, which is the same as in prior years.

The County's voted legal debt margin was \$176,023,726 with an unvoted debt margin of \$71,009,490 at December 31, 2010.

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

Fiscal Year	Governmental Activities					
	Special Assessment Bonds		SIB Loan		OPWC Loans	
	Principal	Interest	Principal	Interest	Principal	
2011	\$ 412,685	\$ 204,881	\$ 209,306	\$ 49,963	\$ 134,683	
2012	398,754	197,459	212,445	46,729	134,682	
2013	397,433	186,275	215,632	43,447	134,683	
2014	407,639	175,398	218,867	40,116	134,682	
2015	419,253	163,114	222,150	36,734	134,684	
2016-2020	1,578,320	592,935	1,161,743	131,145	673,413	
2021-2025	1,304,989	250,128	1,114,451	38,668	673,414	
2026-2030	425,956	50,520	-	-	478,744	
2031-2035	-	-	-	-	341,385	
2036-2040	-	-	-	-	295,017	
<b>Totals</b>	<b>\$ 5,345,029</b>	<b>\$ 1,820,710</b>	<b>\$ 3,354,594</b>	<b>\$ 386,802</b>	<b>\$ 3,135,387</b>	

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.

During 2010, The Ohio Water Development Authority (OWDA) approved three loans totaling \$1,191,516 to the County for various sewer projects. The entire amount of these loans were forgiven through assistance from funding through the American Recovery and Reinvestment Act of 2009 (ARRA).

During 2010, the County entered into loan agreements with OWDA for the purpose of various sewer upgrades. The loans were approved for \$403,712 and \$226,911, respectively. At December 31, 2010, only \$359,244 and \$121,816 had been drawn down on the loans. The loans are to each be repaid over 10 years at an interest rate of 3.25 percent. The full award amount of the loans is amortized in the summary below.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

During 2010, the County issued bonds worth \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2010, \$2,775,000 of these bonds is considered defeased. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

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

Fiscal Year	Business-Type Activities				
	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2011	\$ 1,494,628	\$ 617,700	\$ 1,090,325	\$ 463,600	\$ 76,238
2012	1,529,559	585,566	1,136,399	417,528	86,224
2013	1,574,637	538,340	1,184,462	369,464	71,749
2014	1,619,430	488,058	1,234,602	319,323	71,749
2015	1,697,817	417,973	1,185,351	267,013	58,823
2016-2020	4,207,259	1,132,020	4,006,974	706,230	177,561
2021-2025	1,745,010	600,034	1,211,248	147,978	9,986
2026-2030	1,619,044	238,280	-	-	-
Totals	\$ 15,487,384	\$ 4,617,971	\$ 11,049,361	\$ 2,691,136	\$ 552,330

**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, 2010, \$0.435 million of bonds outstanding are considered to be defeased. As of December 31, 2010 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.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## 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 \$5.3 million in bonds issued during the years 1993 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent 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 2010, principal and interest paid totaled \$1,367,985. At December 31, 2010, the outstanding balance for the special assessment bonds was \$5,345,029 and payments were scheduled to be made through the year 2024.

## NOTE 19. SHORT-TERM DEBT

The County's note activity is as follows:

	<i>Outstanding 1/1/2010</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2010</i>
<i>Sewer District Improvements Notes, Series 2009</i>	\$ 7,310,000	\$ -	\$ (7,310,000)	\$ -
<i>Sewer District Improvements Notes, Series 2010</i>	-	6,710,000	(6,710,000)	-
<i>Total</i>	<u>\$ 7,310,000</u>	<u>\$ 6,710,000</u>	<u>\$ (14,020,000)</u>	<u>\$ -</u>

The series 2010 notes were repaid with bonds issued during 2010.

## 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 2010, the County contributed \$4,532,609 to the System, which represents approximately 57 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 \$685,346 to the Council in 2010. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2010

**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 2010, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

## **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 2010, 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 2010, 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, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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

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

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

**Stark 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, 2010 the Network was holding \$4,198,444 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

**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 eleven 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 and Recovery Services Board, Ashtabula County Mental Health and Recovery Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County and Mental Health and Recovery Board of Wayne and Holmes Counties. Complete financial statements may be obtained from Heartland Services, 800 Market Avenue N, Canton, Ohio, 44702.

## **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 2010.

**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 2010.

## **NOTE 23. RELATED PARTY TRANSACTIONS**

During 2010, 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 \$730 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 \$1,407,637.

## **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.



# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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***

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 2010. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2010. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

## ***NOTE 26. SUBSEQUENT EVENT***

The Auditor of State performed a special audit of the Stark County Treasurer's Office for the period of 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. As of May 2011, the County has recovered \$1,233,857 of the stolen funds from the following sources: Travelers Insurance (\$500,000), Hartford Insurance (\$500,000), FirstMerit Bank (\$230,610), Vincent Frustaci (\$3,247). The County continues to pursue a full recovery from this theft.

## ***NOTE 27. 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, 2010.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

### ***D. Cash and Investments***

Cash and investments 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 and investments are carried at cost, which approximates fair value.

### ***E. Concentration of Credit Risk***

At December 31, 2010, the Workshops cash and investment 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.

### ***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***

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence or nature of any donor restrictions.

Support that is restricted by donors is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

### ***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.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) 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 SCBDD. 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 SCBDD. These in-kind contributions have been computed by SCBDD 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 \$1,407,637 for 2010.

Certain expenses of the Workshops, including salaries and fringe benefits of its Manager of Work and Job Development are paid for by SCBDD. The Workshops incurred expenses to SCBDD amounting to \$88,088 during 2010.

At December 31, 2010, SCBDD owed the Workshops \$11,245 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$15,396,862 at December 31, 2010.

## K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2010:

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<i>Cash and cash equivalents</i>	\$	131,651
<i>Mutual Funds</i>		452,925
<i>Exchange Traded Funds</i>		94,209
<i>Corporate Bonds</i>		36,947
	\$	<u>715,732</u>

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## L. Inventories

Inventories consist of wood and ceramic products, crafts and supplies and are stated at the lower of cost or market determined on the first-in, first out basis.

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<i>Supplies</i>	\$	8,014
<i>Work in Progress</i>		24,092
<i>Finished Goods</i>		43,413
	\$	<u>75,519</u>

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010

## M. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## N. Compensated Absences

Employees of the Workshops are entitled to paid vacation and paid sick days, depending on job classification; however, these benefits do not accumulate.

## O. Obligations Under Capital Lease

The Workshops has leased equipment under a non-cancelable lease agreement accounted for as a capital lease. The present value of the future minimum lease payments has been capitalized and included with office equipment and is being amortized over the estimated useful life of the equipment. Amortization of \$8,206 is included with depreciation expense. The remaining balance is shown as obligations under capital lease on the balance sheet and represents the present value of the remaining payments.

Capitalized equipment under capital lease is as follows at December 31, 2010:

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<i>Cost</i>	\$ 43,823
<i>Less Accumulated Amortization</i>	<u>10,217</u>
	<u><u>\$ 33,606</u></u>

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The obligations under capital lease at December 31, 2010 consist of the following:

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<i>Total Future Minimum Payments</i>	\$ 26,294
<i>Interest Deferred Therein</i>	<u>2,252</u>
<i>Net Present Value of Future Minimum Payments</i>	<u><u>\$ 24,042</u></u>

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At December 31, 2010 the future minimum payments on the capital lease for 2011 and 2012 are \$8,765. The future minimum payment on the capital lease in 2013 is \$8,764.

## NOTE 28. 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

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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 2010, 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.

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 Investments***

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

## ***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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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 \$383,104 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.

**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 29. 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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2010*

## ***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. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification.

## ***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.

## ***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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2010*

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 2010, of bank balances totaling \$741,513, \$491,513 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.

## ***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 2010, the Port Authority paid the SDB \$250 for servicing the loans.

## ***I. Capital Assets***

As of December 31, 2010, the Port Authority owned land valued at \$265,000. They also had building and equipment amounting to \$2,914,400 for a building to be leased to Superior Dairy, and construction in progress of \$2,808,732 for the construction and expansion of the Shearer's Foods Inc. production facilities.

## ***J. Debt***

At December 31, 2010, debt outstanding totaled \$5,723,132. This consists of two loans from the Ohio Water Development Authority which the Port Authority used for the construction of buildings.



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# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2010*

## 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.

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, 2010*

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.

Law Library – To account for revenue derived from fines and penalties collected by the various courts within the County as well as fees for charges for law library services and expenditures made related to the daily operations of the Law Library.

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, 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:

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, 2010*

### *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.

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

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

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

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

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

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

# STARK COUNTY, OHIO

## Combining Balance Sheet

### Nonmajor Governmental Funds

December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and Investments	\$ 19,174,787	\$ 2,124,365	\$ 2,093,080	\$ 23,392,232
Cash and Investments in Fiscal and Escrow Agents	744,911	-	-	744,911
Property Taxes Receivable	583,372	-	-	583,372
Accounts Receivable	338,750	-	-	338,750
Special Assessments Receivable	-	9,096,055	-	9,096,055
Interfund Receivable	66,465	-	-	66,465
Intergovernmental Receivable	13,766,334	-	973,503	14,739,837
Materials and Supplies Inventory	1,092,255	-	-	1,092,255
Loans Receivable	2,914,587	-	-	2,914,587
Prepaid Items	52,399	-	-	52,399
<b>Total Assets</b>	<b><u>\$ 38,733,860</u></b>	<b><u>\$ 11,220,420</u></b>	<b><u>\$ 3,066,583</u></b>	<b><u>\$ 53,020,863</u></b>
<b>Liabilities</b>				
Accounts Payable	\$ 417,756	\$ -	\$ -	\$ 417,756
Accrued Wages	739,081	-	-	739,081
Contracts Payable	1,052,079	-	973,503	2,025,582
Due to Other Funds	37,873	-	-	37,873
Intergovernmental Payable	260,629	-	-	260,629
Retainage Payable	744,911	-	-	744,911
Interfund Payable	81,465	-	-	81,465
Deferred Revenue	10,751,563	9,096,055	-	19,847,618
<b>Total Liabilities</b>	<b><u>14,085,357</u></b>	<b><u>9,096,055</u></b>	<b><u>973,503</u></b>	<b><u>24,154,915</u></b>
<b>Fund Balances</b>				
Reserved for Encumbrances	6,652,970	-	93,780	6,746,750
Reserved for Loan Guarantee	2,914,587	-	-	2,914,587
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	15,080,946	-	(93,780)	14,987,166
Debt Service Funds	-	2,124,365	-	2,124,365
Capital Projects Funds	-	-	2,093,080	2,093,080
<b>Total Fund Balances</b>	<b><u>24,648,503</u></b>	<b><u>2,124,365</u></b>	<b><u>2,093,080</u></b>	<b><u>28,865,948</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 38,733,860</u></b>	<b><u>\$ 11,220,420</u></b>	<b><u>\$ 3,066,583</u></b>	<b><u>\$ 53,020,863</u></b>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2010

	<u>Victim Assistance</u>	<u>Youth Services</u>	<u>Pass Through Grants</u>	<u>Real Estate Tax Prepayment</u>	<u>HOME Program</u>
<b>Assets</b>					
Cash and Investments	\$ 75,085	\$ 871,763	\$ 45,203	\$ 5,821	\$ 10,109
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	4,298	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	34,680	900,044	-	-	1,006,482
Materials and Supplies Inventory	-	502	-	-	-
Loans Receivable	-	-	-	-	1,577,617
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 109,765</u>	<u>\$ 1,772,309</u>	<u>\$ 49,501</u>	<u>\$ 5,821</u>	<u>\$ 2,594,208</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 11,457	\$ -	\$ -	\$ 9,223
Accrued Wages	-	47,766	-	-	-
Contracts Payable	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Intergovernmental Payable	-	38,351	-	-	-
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	10,296	441,779	-	-	968,452
<b>Total Liabilities</b>	<u>10,296</u>	<u>539,353</u>	<u>-</u>	<u>-</u>	<u>977,675</u>
<b>Fund Balances</b>					
Reserved for Encumbrances	-	380,888	-	4,810	935,040
Reserved for Loan Guarantee	-	-	-	-	1,577,617
Undesignated, Reported in: Special Revenue Funds	99,469	852,068	49,501	1,011	(896,124)
<b>Total Fund Balances</b>	<u>99,469</u>	<u>1,232,956</u>	<u>49,501</u>	<u>5,821</u>	<u>1,616,533</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 109,765</u>	<u>\$ 1,772,309</u>	<u>\$ 49,501</u>	<u>\$ 5,821</u>	<u>\$ 2,594,208</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>
\$ 3,601,754	\$ 973,699	\$ 100,481	\$ 312,523	\$ 219,130	\$ 4,915,093	\$ 376,237
-	-	-	-	-	-	-
583,372	-	-	-	-	-	-
-	155,738	-	-	-	166,111	-
-	-	-	-	-	66,465	-
129,387	-	98,502	1,863,977	31,487	9,449	-
1,347	4,332	-	-	-	3,960	-
-	-	-	1,336,970	-	-	-
<u>33,018</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 4,348,878</u>	<u>\$ 1,133,769</u>	<u>\$ 198,983</u>	<u>\$ 3,513,470</u>	<u>\$ 250,617</u>	<u>\$ 5,161,078</u>	<u>\$ 376,237</u>
\$ 2,110	\$ -	\$ -	\$ 22,396	\$ -	\$ 31,480	\$ -
33,139	54,811	-	-	-	47,899	14,523
798,536	-	-	-	-	-	-
13,297	-	-	-	-	-	-
9,007	15,128	-	24,976	-	13,187	3,611
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>648,587</u>	<u>-</u>	<u>26,177</u>	<u>1,589,512</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,504,676</u>	<u>69,939</u>	<u>26,177</u>	<u>1,636,884</u>	<u>-</u>	<u>92,566</u>	<u>18,134</u>
824,562	3,339	-	3,044,542	3,608	109,959	36,071
-	-	-	1,336,970	-	-	-
<u>2,019,640</u>	<u>1,060,491</u>	<u>172,806</u>	<u>(2,504,926)</u>	<u>247,009</u>	<u>4,958,553</u>	<u>322,032</u>
<u>2,844,202</u>	<u>1,063,830</u>	<u>172,806</u>	<u>1,876,586</u>	<u>250,617</u>	<u>5,068,512</u>	<u>358,103</u>
<u>\$ 4,348,878</u>	<u>\$ 1,133,769</u>	<u>\$ 198,983</u>	<u>\$ 3,513,470</u>	<u>\$ 250,617</u>	<u>\$ 5,161,078</u>	<u>\$ 376,237</u>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2010

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Assets</b>						
Cash and Cash Equivalents	\$ 169,081	\$ 39,091	\$ 428	\$ 2,939,762	\$ 77,785	\$ 1,211
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	744,911	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	1,100	-	-	-	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	7,313,693	-	-
Materials and Supplies Inventory	996	-	-	1,014,023	13,634	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 170,077</b>	<b>\$ 40,191</b>	<b>\$ 428</b>	<b>\$ 12,012,389</b>	<b>\$ 91,419</b>	<b>\$ 1,211</b>
<b>Liabilities</b>						
Accounts Payable	\$ 2,253	\$ -	\$ -	\$ 287,984	\$ 2,593	\$ -
Accrued Wages	24,190	-	-	320,926	-	-
Contracts Payable	-	-	-	106,974	-	-
Due to Other Funds	21,223	-	-	-	-	-
Intergovernmental Payable	8,149	-	-	91,435	-	-
Retainage Payable	-	-	-	744,911	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	4,928,561	-	-
<b>Total Liabilities</b>	<b>55,815</b>	<b>-</b>	<b>-</b>	<b>6,480,791</b>	<b>2,593</b>	<b>-</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	36,917	-	-	735,307	27,659	280
Reserved for Loan Guarantee	-	-	-	-	-	-
Undesignated, Reported in: Special Revenue Funds	77,345	40,191	428	4,796,291	61,167	931
<b>Total Fund Balances</b>	<b>114,262</b>	<b>40,191</b>	<b>428</b>	<b>5,531,598</b>	<b>88,826</b>	<b>1,211</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 170,077</b>	<b>\$ 40,191</b>	<b>\$ 428</b>	<b>\$ 12,012,389</b>	<b>\$ 91,419</b>	<b>\$ 1,211</b>

(continued)



<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 2,035,296	\$ 86,403	\$ 2,105,851	\$ 212,981	\$ 19,174,787
-	-	-	-	744,911
-	-	-	-	583,372
2,539	-	2,781	6,183	338,750
-	-	-	-	66,465
40,000	23,633	2,268,432	46,568	13,766,334
-	813	52,648	-	1,092,255
-	-	-	-	2,914,587
-	<u>19,381</u>	-	-	<u>52,399</u>
<u>\$ 2,077,835</u>	<u>\$ 130,230</u>	<u>\$ 4,429,712</u>	<u>\$ 265,732</u>	<u>\$ 38,733,860</u>
\$ 3,218	\$ 21,100	\$ 23,942	\$ -	\$ 417,756
130,212	5,980	59,635	-	739,081
-	-	146,569	-	1,052,079
-	-	3,353	-	37,873
35,634	1,533	19,618	-	260,629
-	-	-	-	744,911
-	-	81,465	-	81,465
-	-	<u>2,103,288</u>	<u>34,911</u>	<u>10,751,563</u>
<u>169,064</u>	<u>28,613</u>	<u>2,437,870</u>	<u>34,911</u>	<u>14,085,357</u>
164,373	14,709	322,305	8,601	6,652,970
-	-	-	-	2,914,587
<u>1,744,398</u>	<u>86,908</u>	<u>1,669,537</u>	<u>222,220</u>	<u>15,080,946</u>
<u>1,908,771</u>	<u>101,617</u>	<u>1,991,842</u>	<u>230,821</u>	<u>24,648,503</u>
<u>\$ 2,077,835</u>	<u>\$ 130,230</u>	<u>\$ 4,429,712</u>	<u>\$ 265,732</u>	<u>\$ 38,733,860</u>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2010

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Assets</b>			
Cash and Investments	\$ 1,923,425	\$ 200,940	\$ 2,124,365
Special Assessments Receivable	<u>9,096,055</u>	<u>-</u>	<u>9,096,055</u>
<b>Total Assets</b>	<b><u>\$ 11,019,480</u></b>	<b><u>\$ 200,940</u></b>	<b><u>\$ 11,220,420</u></b>
<b>Liabilities</b>			
Deferred Revenue	<u>\$ 9,096,055</u>	<u>\$ -</u>	<u>\$ 9,096,055</u>
<b>Total Liabilities</b>	<b><u>9,096,055</u></b>	<b><u>-</u></b>	<b><u>9,096,055</u></b>
<b>Fund Balances</b>			
Unreserved:			
Designated for:			
Debt Service	<u>1,923,425</u>	<u>200,940</u>	<u>2,124,365</u>
<b>Total Fund Balances</b>	<b><u>1,923,425</u></b>	<b><u>200,940</u></b>	<b><u>2,124,365</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 11,019,480</u></b>	<b><u>\$ 200,940</u></b>	<b><u>\$ 11,220,420</u></b>

# STARK COUNTY, OHIO

Combining Balance Sheet  
 Nonmajor Capital Projects Funds  
 December 31, 2010

	Stark							
	Jail Capital	Developmental	Courthouse	Ditch	Engineer's	Permanent	Survey	
	Improvements	Disabilities	Restoration	Maintenance	Construction	Improvement	Monument	Total
		Capital						
<b>Assets</b>								
Cash and Investments	\$ 6,775	\$ 393,751	\$ 35,375	\$ 5,413	\$ -	\$ 1,651,714	\$ 52	\$ 2,093,080
Intergovernmental Receivable	-	-	-	-	973,503	-	-	973,503
<b>Total Assets</b>	<u>\$ 6,775</u>	<u>\$ 393,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 973,503</u>	<u>\$ 1,651,714</u>	<u>\$ 52</u>	<u>\$ 3,066,583</u>
<b>Liabilities</b>								
Contracts Payable	-	-	-	-	973,503	-	-	973,503
<b>Total Liabilities</b>	-	-	-	-	973,503	-	-	973,503
<b>Fund Balances</b>								
Reserved for Encumbrances	-	45,080	-	-	-	48,700	-	93,780
Undesignated, Reported in:		(45,080)				(48,700)		(93,780)
Capital Projects Funds	6,775	393,751	35,375	5,413	-	1,651,714	52	2,093,080
<b>Total Fund Balances (Deficits)</b>	<u>6,775</u>	<u>393,751</u>	<u>35,375</u>	<u>5,413</u>	<u>-</u>	<u>1,651,714</u>	<u>52</u>	<u>2,093,080</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 6,775</u>	<u>\$ 393,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 973,503</u>	<u>\$ 1,651,714</u>	<u>\$ 52</u>	<u>\$ 3,066,583</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$ 4,356,842	\$ -	\$ -	\$ 4,356,842
Charges for Services	10,643,621	-	-	10,643,621
Licenses and Permits	81,935	-	-	81,935
Fines and Forfeitures	566,274	-	-	566,274
Intergovernmental	24,069,844	-	10,031,838	34,101,682
Special Assessments	-	539,945	-	539,945
Interest	1,624	-	-	1,624
Other	909,307	-	5,129	914,436
<b>Total Revenues</b>	<b>40,629,447</b>	<b>539,945</b>	<b>10,036,967</b>	<b>51,206,359</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	\$ 4,672,316	\$ -	\$ -	\$ 4,672,316
Judicial	4,049,200	-	-	4,049,200
Public Safety	7,977,464	-	-	7,977,464
Public Works	20,743,281	-	-	20,743,281
Health	698,417	-	-	698,417
Human Services	443,737	-	-	443,737
Capital Outlay	-	-	11,097,607	11,097,607
Intergovernmental	79,888	-	-	79,888
Debt Service:				
Principal Retirement	228,141	323,298	-	551,439
Interest and Fiscal Charges	6,696	196,723	-	203,419
Issuance Costs	-	39,378	-	39,378
<b>Total Expenditures</b>	<b>38,899,140</b>	<b>559,399</b>	<b>11,097,607</b>	<b>50,556,146</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,730,307</b>	<b>(19,454)</b>	<b>(1,060,640)</b>	<b>650,213</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	872,419	872,419
Sale of Capital Assets	-	-	5,552	5,552
Transfers - Out	(4,460)	-	-	(4,460)
Proceeds of Bonds	-	2,578,072	-	2,578,072
Premium on Debt Issued	-	19,433	-	19,433
Payment to Refunded Bond Escrow Agent	-	(855,000)	-	(855,000)
<b>Total Other Financing Sources (Uses)</b>	<b>(4,460)</b>	<b>1,742,505</b>	<b>877,971</b>	<b>2,616,016</b>
<b>Net Change in Fund Balances</b>	<b>1,725,847</b>	<b>1,723,051</b>	<b>(182,669)</b>	<b>3,266,229</b>
<b>Fund Balances Beginning of Year</b>	<b>22,922,656</b>	<b>401,314</b>	<b>2,275,749</b>	<b>25,599,719</b>
<b>Fund Balances End of Year</b>	<b>\$ 24,648,503</b>	<b>\$ 2,124,365</b>	<b>\$ 2,093,080</b>	<b>\$ 28,865,948</b>



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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, 2010

	Victim Assistance	Youth Services	Pass Through Grants	Real Estate Tax Prepayment	HOME Program	911 System
<b>Revenues</b>						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,995
Charges for Services	-	-	81,650	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	217,224	2,154,728	-	-	708,279	1,170,087
Interest	-	-	-	1,124	2	-
Other	-	680	-	-	-	-
<b>Total Revenues</b>	<u>217,224</u>	<u>2,155,408</u>	<u>81,650</u>	<u>1,124</u>	<u>708,281</u>	<u>1,702,082</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ 307	\$ -	\$ -
Judicial	-	-	-	-	-	-
Public Safety	-	2,342,971	-	-	-	2,412,590
Public Works	-	-	-	-	773,230	-
Health	-	-	-	-	-	-
Human Services	187,268	-	-	-	-	-
Intergovernmental	-	-	79,888	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>187,268</u>	<u>2,342,971</u>	<u>79,888</u>	<u>307</u>	<u>773,230</u>	<u>2,412,590</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>29,956</u>	<u>(187,563)</u>	<u>1,762</u>	<u>817</u>	<u>(64,949)</u>	<u>(710,508)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers - Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	29,956	(187,563)	1,762	817	(64,949)	(710,508)
<b>Fund Balances Beginning of Year</b>	<u>69,513</u>	<u>1,420,519</u>	<u>47,739</u>	<u>5,004</u>	<u>1,681,482</u>	<u>3,554,710</u>
<b>Fund Balances End of Year</b>	<u>\$ 99,469</u>	<u>\$ 1,232,956</u>	<u>\$ 49,501</u>	<u>\$ 5,821</u>	<u>\$ 1,616,533</u>	<u>\$ 2,844,202</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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,207,217	-	-	91,041	2,617,560	635,505
-	-	-	-	-	-
-	-	-	-	-	-
-	303,017	4,645,468	-	-	-
-	-	151	-	-	-
<u>1,063</u>	<u>-</u>	<u>574,118</u>	<u>250</u>	<u>137,083</u>	<u>22,168</u>
<u>2,208,280</u>	<u>303,017</u>	<u>5,219,737</u>	<u>91,291</u>	<u>2,754,643</u>	<u>657,673</u>
\$ -	\$ -	\$ -	\$ -	\$ 290,712	\$ 795,095
1,541,549	-	-	-	1,836,842	-
-	-	-	2,221	-	-
-	-	4,883,525	-	-	-
-	-	-	-	-	-
-	256,469	-	-	-	-
-	-	-	-	-	-
2,938	-	-	2,807	3,124	4,391
<u>1,730</u>	<u>-</u>	<u>-</u>	<u>56</u>	<u>17</u>	<u>55</u>
<u>1,546,217</u>	<u>256,469</u>	<u>4,883,525</u>	<u>5,084</u>	<u>2,130,695</u>	<u>799,541</u>
<u>662,063</u>	<u>46,548</u>	<u>336,212</u>	<u>86,207</u>	<u>623,948</u>	<u>(141,868)</u>
-	-	-	-	-	-
-	-	-	-	-	-
662,063	46,548	336,212	86,207	623,948	(141,868)
<u>401,767</u>	<u>126,258</u>	<u>1,540,374</u>	<u>164,410</u>	<u>4,444,564</u>	<u>499,971</u>
<u>\$ 1,063,830</u>	<u>\$ 172,806</u>	<u>\$ 1,876,586</u>	<u>\$ 250,617</u>	<u>\$ 5,068,512</u>	<u>\$ 358,103</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2010

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ 3,824,847	\$ -	\$ -
Charges for Services	642,894	3,900	-	9,508	248,554	4,830
Licenses and Permits	-	-	-	3,375	-	-
Fines and Forfeitures	3,180	-	-	94,365	-	-
Intergovernmental	-	-	-	12,022,512	-	-
Interest	-	-	-	247	-	-
Other	34,330	-	-	36,775	6,988	-
<b>Total Revenues</b>	<u>680,404</u>	<u>3,900</u>	<u>-</u>	<u>15,991,629</u>	<u>255,542</u>	<u>4,830</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-	5,296
Public Safety	-	-	-	-	217,559	-
Public Works	-	-	-	15,086,526	-	-
Health	698,417	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	211,816	3,065	-
Interest and Fiscal Charges	-	-	-	4,754	84	-
<b>Total Expenditures</b>	<u>698,417</u>	<u>-</u>	<u>-</u>	<u>15,303,096</u>	<u>220,708</u>	<u>5,296</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(18,013)</u>	<u>3,900</u>	<u>-</u>	<u>688,533</u>	<u>34,834</u>	<u>(466)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers - Out	(4,460)	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(4,460)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	(22,473)	3,900	-	688,533	34,834	(466)
<b>Fund Balances Beginning of Year</b>	<u>136,735</u>	<u>36,291</u>	<u>428</u>	<u>4,843,065</u>	<u>53,992</u>	<u>1,677</u>
<b>Fund Balances End of Year</b>	<u>\$ 114,262</u>	<u>\$ 40,191</u>	<u>\$ 428</u>	<u>\$ 5,531,598</u>	<u>\$ 88,826</u>	<u>\$ 1,211</u>



<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -		\$ -	\$ 4,356,842
3,610,611	11,223	400,379	78,749	10,643,621
-	-	78,560	-	81,935
-	416,686	36,622	15,421	566,274
-	150,097	2,586,585	111,847	24,069,844
-	-	100	-	1,624
<u>79,654</u>	<u>7,836</u>	<u>-</u>	<u>8,362</u>	<u>909,307</u>
<u>3,690,265</u>	<u>585,842</u>	<u>3,102,246</u>	<u>214,379</u>	<u>40,629,447</u>
\$ 3,558,419	\$ -	\$ -	\$ 27,783	\$ 4,672,316
-	517,022	24,961	123,530	4,049,200
-	-	2,975,625	26,498	7,977,464
-	-	-	-	20,743,281
-	-	-	-	698,417
-	-	-	-	443,737
-	-	-	-	79,888
-	-	-	-	-
-	-	-	-	228,141
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,696</u>
<u>3,558,419</u>	<u>517,022</u>	<u>3,000,586</u>	<u>177,811</u>	<u>38,899,140</u>
<u>131,846</u>	<u>68,820</u>	<u>101,660</u>	<u>36,568</u>	<u>1,730,307</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,460)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,460)</u>
131,846	68,820	101,660	36,568	1,725,847
<u>1,776,925</u>	<u>32,797</u>	<u>1,890,182</u>	<u>194,253</u>	<u>22,922,656</u>
<u>\$ 1,908,771</u>	<u>\$ 101,617</u>	<u>\$ 1,991,842</u>	<u>\$ 230,821</u>	<u>\$ 24,648,503</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2010

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Revenues</b>			
Special Assessments	\$ 539,945	\$ -	\$ 539,945
<i>Total Revenues</i>	<u>539,945</u>	<u>-</u>	<u>539,945</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	\$ 323,298	\$ -	\$ 323,298
Interest and Fiscal Charges	196,723	-	196,723
Issuance Costs	<u>39,378</u>	<u>-</u>	<u>39,378</u>
<i>Total Expenditures</i>	<u>559,399</u>	<u>-</u>	<u>559,399</u>
<i>Excess (Deficiency) of Revenues Over Expenditures</i>	<u>(19,454)</u>	<u>-</u>	<u>(19,454)</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	2,578,072	-	2,578,072
Premium on Debt Issued	19,433	-	19,433
Payment to Refunded Bond Escrow Agent	<u>(855,000)</u>	<u>-</u>	<u>(855,000)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,742,505</u>	<u>-</u>	<u>1,742,505</u>
<i>Net Change in Fund Balances</i>	1,723,051	-	1,723,051
<i>Fund Balances Beginning of Year</i>	<u>200,374</u>	<u>200,940</u>	<u>401,314</u>
<i>Fund Balances End of Year</i>	<u>\$ 1,923,425</u>	<u>\$ 200,940</u>	<u>\$ 2,124,365</u>



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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2010

	Jail Capital Improvements	Stark Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Revenues</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 10,031,838	\$ -
Other	-	-	-	-	-	1,529
<b>Total Revenues</b>	-	-	-	-	10,031,838	1,529
<b>Expenditures</b>						
Capital Outlay	\$ -	\$ 587,419	\$ -	\$ -	\$ 9,883,567	\$ 623,073
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(587,419)	-	-	148,271	(621,544)
<b>Other Financing Sources</b>						
Proceeds from Sale of Fixed Assets	-	872,419	-	-	-	-
Proceeds of Loans	-	-	-	-	-	5,552
<b>Total Other Financing Sources (Uses)</b>	-	872,419	-	-	-	5,552
<b>Net Change in Fund Balances</b>	-	285,000	-	-	148,271	(615,992)
<b>Fund Balances (Deficits) Beginning of Year</b>	6,775	108,751	35,375	5,413	(148,271)	2,267,706
<b>Fund Balances End of Year</b>	\$ 6,775	\$ 393,751	\$ 35,375	\$ 5,413	\$ -	\$ 1,651,714

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 10,031,838
<u>3,600</u>	<u>5,129</u>
<u>3,600</u>	<u>10,036,967</u>
<u>\$ 3,548</u>	<u>\$ 11,097,607</u>
<u>52</u>	<u>(1,060,640)</u>
-	872,419
<u>-</u>	<u>5,552</u>
<u>-</u>	<u>877,971</u>
52	(182,669)
<u>-</u>	<u>2,275,749</u>
<u>\$ 52</u>	<u>\$ 2,093,080</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Enterprise Funds  
For the Year Ended December 31, 2010*

### *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.

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, 2010

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Investments	\$ 889,309	\$ 10	\$ 62,139	\$ 125,388	\$ 1,076,846
Accounts Receivable	59,185	-	-	2,731	61,916
Prepaid Items	-	-	-	-	-
<b>Total Current Assets</b>	<b>948,494</b>	<b>10</b>	<b>62,139</b>	<b>128,119</b>	<b>1,138,762</b>
<b>Noncurrent Assets</b>					
Land and Construction in Progress	-	26,400	-	-	26,400
Depreciable Capital Assets, Net	7,064,676	1,868	-	-	7,066,544
<b>Total Noncurrent Assets</b>	<b>7,064,676</b>	<b>28,268</b>	<b>-</b>	<b>-</b>	<b>7,092,944</b>
<b>Total Assets</b>	<b>\$ 8,013,170</b>	<b>\$ 28,278</b>	<b>\$ 62,139</b>	<b>\$ 128,119</b>	<b>\$ 8,231,706</b>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	\$ 24,266	\$ -	\$ -	\$ -	\$ 24,266
Accrued Wages	7,306	-	-	8,585	15,891
Compensated Absences Payable	1,259	-	-	3,427	4,686
Intergovernmental Payable	1,954	-	797	3,195	5,946
General Obligation Bonds Payable	70,000	-	-	-	70,000
Accrued Interest Payable	830	-	-	-	830
<b>Total Current Liabilities</b>	<b>105,615</b>	<b>-</b>	<b>797</b>	<b>15,207</b>	<b>121,619</b>
<b>Long-Term Liabilities</b>					
Compensated Absences Payable (Net of Current Portion)	9,796	-	-	3,238	13,034
General Obligation Bonds Payable (Net of Current Portion)	380,000	-	-	-	380,000
<b>Total Long-Term Liabilities</b>	<b>389,796</b>	<b>-</b>	<b>-</b>	<b>3,238</b>	<b>393,034</b>
<b>Total Liabilities</b>	<b>495,411</b>	<b>-</b>	<b>797</b>	<b>18,445</b>	<b>514,653</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	6,614,676	28,268	-	-	6,642,944
Unrestricted	903,083	10	61,342	109,674	1,074,109
<b>Total Net Assets</b>	<b>\$ 7,517,759</b>	<b>\$ 28,278</b>	<b>\$ 61,342</b>	<b>\$ 109,674</b>	<b>\$ 7,717,053</b>

# STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2010

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<b>Operating Revenues</b>					
Charges for Services	\$ 678,582	\$ -	\$ 24,410	\$ 381,795	\$ 1,084,787
Other	49	-	28,265	-	28,314
Total Operating Revenues	<u>678,631</u>	<u>-</u>	<u>52,675</u>	<u>381,795</u>	<u>1,113,101</u>
<b>Operating Expenses</b>					
Salaries	\$ 144,347	\$ -	\$ 17,547	\$ 198,276	\$ 360,170
Contractual Services	337,046	-	(1,017)	52,645	388,674
Materials and Supplies	5,344	-	-	9,719	15,063
Depreciation	192,113	233	-	-	192,346
Other	425	-	13,457	27,673	41,555
Total Operating Expenses	<u>679,275</u>	<u>233</u>	<u>29,987</u>	<u>288,313</u>	<u>997,808</u>
<b>Operating Income (Loss)</b>	(644)	(233)	22,688	93,482	115,293
<b>Non-Operating Revenues (Expenses):</b>					
Interest and Fiscal Charges	(29,903)	-	-	-	(29,903)
Premium on Debt Issued	3,392	-	-	-	3,392
Bond Issuance Costs	(19,948)	-	-	-	(19,948)
Total Non-Operating Revenues (Expenses)	<u>(46,459)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,459)</u>
<b>Change in Net Assets</b>	(47,103)	(233)	22,688	93,482	68,834
<b>Net Assets Beginning of Year</b>	<u>7,564,862</u>	<u>28,511</u>	<u>38,654</u>	<u>16,192</u>	<u>7,648,219</u>
<b>Net Assets End of Year</b>	<u>\$ 7,517,759</u>	<u>\$ 28,278</u>	<u>\$ 61,342</u>	<u>\$ 109,674</u>	<u>\$ 7,717,053</u>



# STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2010

	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$ 676,270	\$ -	\$ 24,410	\$ 379,064	\$ 1,079,744
Cash Received from Other Operating Revenues	49	-	28,265	-	28,314
Cash Payments for Employee Services and Benefits	(138,565)	-	(17,547)	(197,720)	(353,832)
Cash Payments to Suppliers for Goods and Services	(341,586)	-	(400)	(67,327)	(409,313)
Cash Payments for Other Operating Expenses	(425)	-	(13,457)	(27,673)	(41,555)
<b>Net Cash Provided by Operating Activities</b>	<u>195,743</u>	<u>-</u>	<u>21,271</u>	<u>86,344</u>	<u>303,358</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Proceeds from Capital Debt	450,000	-	-	-	450,000
Premium on Capital Debt	3,392	-	-	-	3,392
Principal Paid on Capital Debt	(505,000)	-	-	-	(505,000)
Interest Paid on Capital Debt	(29,073)	-	-	-	(29,073)
Issuance Costs on Capital Debt	(19,948)	-	-	-	(19,948)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(100,629)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,629)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	95,114	-	21,271	86,344	202,729
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>794,195</u>	<u>10</u>	<u>40,868</u>	<u>39,044</u>	<u>874,117</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 889,309</u>	<u>\$ 10</u>	<u>\$ 62,139</u>	<u>\$ 125,388</u>	<u>\$ 1,076,846</u>
 <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>					
<b>Operating Income (Loss)</b>	\$ (644)	\$ (233)	\$ 22,688	\$ 93,482	\$ 115,293
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b>					
Depreciation Expense	192,113	233	-	-	192,346
(Increase) Decrease in Assets					
Accounts Receivable	(2,312)	-	-	(2,731)	(5,043)
Prepays	810	-	-	448	1,258
Increase (Decrease) in Liabilities					
Accounts Payable	(6)	-	-	(5,143)	(5,149)
Accrued Wages and Benefits	2,960	-	-	181	3,141
Compensated Absences Payable	2,110	-	-	375	2,485
Intergovernmental Payable	712	-	(1,417)	(268)	(973)
<b>Total Adjustments</b>	<u>196,387</u>	<u>233</u>	<u>(1,417)</u>	<u>(7,138)</u>	<u>188,065</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 195,743</u>	<u>\$ -</u>	<u>\$ 21,271</u>	<u>\$ 86,344</u>	<u>\$ 303,358</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Internal Service Funds*

*For the Year Ended December 31, 2010*

### *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, 2010

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Investments	\$ 7,573,690	\$ 3,009,055	\$ 10,582,745
Due from Other Funds	87,578	-	87,578
Prepaid Items	<u>33,644</u>	<u>-</u>	<u>33,644</u>
<b>Total Assets</b>	<u>7,694,912</u>	<u>3,009,055</u>	<u>10,703,967</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 71,195	\$ 9,125	\$ 80,320
Accrued Wages	7,508	2,060	9,568
Due to Other Funds		350	350
Intergovernmental Payable	1,676	875,939	877,615
Claims Payable	<u>742,920</u>	<u>577,158</u>	<u>1,320,078</u>
<b>Total Current Liabilities</b>	<u>823,299</u>	<u>1,464,632</u>	<u>2,287,931</u>
<b>Long-Term Liabilities:</b>			
Compensated Absences (Net of Current Portion)	10,529	5,553	16,082
Claims Payable - (Net of Current Portion)	<u>-</u>	<u>2,234,802</u>	<u>2,234,802</u>
<b>Total Long-Term Liabilities</b>	<u>10,529</u>	<u>2,240,355</u>	<u>2,250,884</u>
<b>Total Liabilities</b>	<u>833,828</u>	<u>3,704,987</u>	<u>4,538,815</u>
<b>Net Assets</b>			
Unrestricted	<u>6,861,084</u>	<u>(695,932)</u>	<u>6,165,152</u>
<b>Total Net Assets</b>	<u>\$ 6,861,084</u>	<u>\$ (695,932)</u>	<u>\$ 6,165,152</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, 2010

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$ 16,251,265	\$ 1,185,116	\$ 17,436,381
Other	<u>137,863</u>	<u>122,132</u>	<u>259,995</u>
<b>Total Operating Revenues</b>	<u>16,389,128</u>	<u>1,307,248</u>	<u>17,696,376</u>
<b>Operating Expenses</b>			
Salaries	\$ 4,832	\$ (873)	\$ 3,959
Contractual Services	176,040	30,929	206,969
Materials and Supplies	137	-	137
Claims and Judgments	14,507,552	1,292,851	15,800,403
Other	<u>39,215</u>	<u>110</u>	<u>39,325</u>
<b>Total Operating Expenses</b>	<u>14,727,776</u>	<u>1,323,017</u>	<u>16,050,793</u>
<b>Operating Income (Loss)</b>	<u>1,661,352</u>	<u>(15,769)</u>	<u>1,645,583</u>
<b>Non-Operating Revenues (Expenses)</b>			
Interest	<u>37</u>	<u>-</u>	<u>37</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>37</u>	<u>-</u>	<u>37</u>
<b>Income (Loss) before Transfers</b>	<u>1,661,389</u>	<u>(15,769)</u>	<u>1,645,620</u>
Transfers In	<u>195,350</u>	<u>-</u>	<u>195,350</u>
<b>Change in Net Assets</b>	1,856,739	(15,769)	1,840,970
<b>Net Assets Beginning of Year</b>	<u>5,004,345</u>	<u>(680,163)</u>	<u>4,324,182</u>
<b>Net Assets End of Year</b>	<u>\$ 6,861,084</u>	<u>\$ (695,932)</u>	<u>\$ 6,165,152</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2010

	Self Insurance	Workers' Compensation	Total
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$ 16,253,335	\$ 1,185,116	\$ 17,438,451
Cash Received from Other Operating Revenues	137,863	122,132	259,995
Cash Payments for Goods and Services	(209,821)	(21,454)	(231,275)
Cash Payments for Claims	(14,381,264)	(1,883,008)	(16,264,272)
Cash Payments for Other Operating Expenses	(39,215)	(110)	(39,325)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>1,760,898</u>	<u>(597,324)</u>	<u>1,163,574</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In	195,350	-	195,350
<b>Cash Flows from Investing Activities</b>			
Interest	37	-	37
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	1,956,285	(597,324)	1,358,961
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>5,617,405</u>	<u>3,606,379</u>	<u>9,223,784</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 7,573,690</u>	<u>\$ 3,009,055</u>	<u>\$ 10,582,745</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
<b>Operating Income (Loss)</b>	<u>\$ 1,661,352</u>	<u>\$ (15,769)</u>	<u>\$ 1,645,583</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
(Increase) Decrease in Assets			
Due from Other Funds	2,070	-	2,070
Prepays	(33,644)	-	(33,644)
Increase (Decrease) in Liabilities			
Accounts Payable	(11,889)	9,125	(2,764)
Accrued Wages and Benefits	2,506	(1,250)	1,256
Compensated Absences Payable	1,905	569	2,474
Due to Other Funds		350	350
Intergovernmental Payable	421	(152,674)	(152,253)
Claims Payable	138,177	(437,675)	(299,498)
<b>Total Adjustments</b>	<u>99,546</u>	<u>(581,555)</u>	<u>(482,009)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 1,760,898</u>	<u>\$ (597,324)</u>	<u>\$ 1,163,574</u>

# STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2010*

## 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.

SCBDD Gifts & Donations – To account for monies received in trust to be used by the SCBDD 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, 2010*

	<u>George C. Brissel</u>	<u>SCBDD Gifts &amp; Donations</u>	<u>Juvenile Court Gifts &amp; Donations</u>	<u>Total</u>
<i>Assets</i>				
Cash and Cash Equivalents	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 2,796</u>	<u>\$ 166,011</u>
<i>Net Assets</i>				
Held in Trust for Private Purposes	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 2,796</u>	<u>\$ 166,011</u>

# STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2010

	<u>George C. Brissel</u>	<u>SCBDD Gifts &amp; Donations</u>	<u>Juvenile Court Gifts &amp; Donations</u>	<u>Total</u>
<b><i>Additions</i></b>				
Contributions	\$ -	\$ -	\$ 1,715	\$ 1,715
<b><i>Deductions</i></b>				
Other Operating Expense	-	-	310	310
<b><i>Change in Net Assets</i></b>	-	-	1,405	1,405
<b><i>Net Assets Beginning of Year</i></b>	<u>2,190</u>	<u>161,025</u>	<u>1,391</u>	<u>164,606</u>
<b><i>Net Assets End of Year</i></b>	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 2,796</u>	<u>\$ 166,011</u>



# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
<b>Undivided General Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 6,326,180	\$ 353,094,978	\$ 352,257,925	\$ 7,163,233
Taxes Receivable	303,699,557	313,009,158	303,699,557	313,009,158
Special Assessments	<u>12,259,610</u>	<u>667,300</u>	<u>-</u>	<u>12,926,910</u>
<b>Total Assets</b>	<b><u>\$ 322,285,347</u></b>	<b><u>\$ 666,771,436</u></b>	<b><u>\$ 655,957,482</u></b>	<b><u>\$ 333,099,301</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 322,285,347</u>	<u>\$ 312,546,341</u>	<u>\$ 301,732,387</u>	<u>\$ 333,099,301</u>
<b>Undivided Personal Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 166,609	\$ 7,291,264	\$ 7,437,008	\$ 20,865
Taxes Receivable	<u>2,324,220</u>	<u>1,907,435</u>	<u>2,324,220</u>	<u>1,907,435</u>
<b>Total Assets</b>	<b><u>\$ 2,490,829</u></b>	<b><u>\$ 9,198,699</u></b>	<b><u>\$ 9,761,228</u></b>	<b><u>\$ 1,928,300</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,490,829</u>	<u>\$ 1,903,924</u>	<u>\$ 2,466,453</u>	<u>\$ 1,928,300</u>
<b>Undivided Estate Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 2,428,036</u>	<u>\$ 12,503,276</u>	<u>\$ 10,816,909</u>	<u>\$ 4,114,403</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,428,036</u>	<u>\$ 1,686,367</u>	<u>\$ -</u>	<u>\$ 4,114,403</u>
<b>Local Government</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,920,715	\$ 15,920,715	\$ -
Intergovernmental Receivable	<u>8,062,887</u>	<u>5,849,205</u>	<u>8,062,887</u>	<u>5,849,205</u>
<b>Total Assets</b>	<b><u>\$ 8,062,887</u></b>	<b><u>\$ 21,769,920</u></b>	<b><u>\$ 23,983,602</u></b>	<b><u>\$ 5,849,205</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 8,062,887</u>	<u>\$ 5,849,205</u>	<u>\$ 8,062,887</u>	<u>\$ 5,849,205</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2010

	Balance 1/1/10	Additions	Reductions	Balance 12/31/10
<b>Library and Local Government Support</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 11,343,213	\$ 11,343,213	\$ -
Intergovernmental Receivable	<u>5,847,683</u>	<u>6,269,466</u>	<u>5,847,683</u>	<u>6,269,466</u>
<b>Total Assets</b>	<b><u>\$ 5,847,683</u></b>	<b><u>\$ 17,612,679</u></b>	<b><u>\$ 17,190,896</u></b>	<b><u>\$ 6,269,466</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 5,847,683</u>	<u>\$ 6,269,466</u>	<u>\$ 5,847,683</u>	<u>\$ 6,269,466</u>
<b>Court Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 3,859,663</u>	<u>\$ 63,942,561</u>	<u>\$ 64,902,165</u>	<u>\$ 2,900,059</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 3,859,663</u>	<u>\$ 63,942,561</u>	<u>\$ 64,902,165</u>	<u>\$ 2,900,059</u>
<b>Other Agency Funds</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 10,746,545	\$ 82,499,761	\$ 80,941,031	\$ 12,305,275
Cash and Cash Equivalents in Segregated Accounts	12,465	-	2,243	10,222
Taxes Receivable	3,728,357	3,820,843	3,728,357	3,820,843
Intergovernmental Receivable	<u>1,738,494</u>	<u>1,767,889</u>	<u>1,738,494</u>	<u>1,767,889</u>
<b>Total Assets</b>	<b><u>\$ 16,225,861</u></b>	<b><u>\$ 88,088,493</u></b>	<b><u>\$ 86,410,125</u></b>	<b><u>\$ 17,904,229</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 4,355,853	\$ 2,547,826	\$ 2,139,784	\$ 4,763,895
Undistributed Monies	8,067,744	5,590,480	4,118,629	9,539,595
Deposits Held and Due to Others	<u>3,802,264</u>	<u>94,395</u>	<u>295,920</u>	<u>3,600,739</u>
<b>Total Liabilities</b>	<b><u>\$ 16,225,861</u></b>	<b><u>\$ 8,232,701</u></b>	<b><u>\$ 6,554,333</u></b>	<b><u>\$ 17,904,229</u></b>
<b>All Agency Funds</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 19,667,370	\$ 482,653,207	\$ 478,716,801	\$ 23,603,776
Cash and Cash Equivalents in Segregated Accounts	3,872,128	63,942,561	64,904,408	2,910,281
Taxes Receivable	309,752,134	318,737,436	309,752,134	318,737,436
Special Assessments	12,259,610	667,300	-	12,926,910
Intergovernmental Receivable	<u>15,649,064</u>	<u>13,886,560</u>	<u>15,649,064</u>	<u>13,886,560</u>
<b>Total Assets</b>	<b><u>\$ 361,200,306</u></b>	<b><u>\$ 879,887,064</u></b>	<b><u>\$ 869,022,407</u></b>	<b><u>\$ 372,064,963</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 345,470,635	\$ 330,803,129	\$ 320,249,194	\$ 356,024,570
Undistributed Monies	8,067,744	5,590,480	4,118,629	9,539,595
Deposits Held and Due to Others	<u>7,661,927</u>	<u>64,036,956</u>	<u>65,198,085</u>	<u>6,500,798</u>
<b>Total Liabilities</b>	<b><u>\$ 361,200,306</u></b>	<b><u>\$ 400,430,565</u></b>	<b><u>\$ 389,565,908</u></b>	<b><u>\$ 372,064,963</u></b>

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

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - General Fund  
 For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 13,699,990	\$ 13,699,990	\$ 12,892,030	\$ (807,960)
Permissive Sales Tax	21,000,000	21,000,000	21,747,627	747,627
Charges for Services	11,468,090	11,468,090	13,362,390	1,894,300
Licenses and Permits	38,000	38,000	37,515	(485)
Fines and Forfeitures	429,300	429,300	458,809	29,509
Intergovernmental	9,807,727	9,807,727	10,647,712	839,985
Interest	2,701,700	2,701,700	2,256,402	(445,298)
Rentals	318,000	318,000	320,068	2,068
Other	1,024,000	1,024,000	1,681,733	657,733
<b>Total Revenues</b>	<b>60,486,807</b>	<b>60,486,807</b>	<b>63,404,286</b>	<b>2,917,479</b>
<b>Expenditures</b>				
Current:				
<b>General Government - Legislative and Executive</b>				
Commissioners' Office				
Personal Services	1,491,121	1,416,262	1,374,531	41,731
Materials and Supplies	33,802	32,376	24,309	8,067
Contractual Services	12,305,658	7,894,927	7,439,606	455,321
Capital Outlay	-	68,900	62,851	6,049
Other	1,943,941	2,923,506	2,513,300	410,206
Total Commissioners' Office	15,774,522	12,335,971	11,414,597	921,374
County Auditor				
Personal Services	1,032,553	1,013,881	1,013,881	-
Materials and Supplies	7,589	5,057	5,057	-
Contractual Services	268,966	290,685	290,685	-
Other	1,200	685	685	-
Total County Auditor	1,310,308	1,310,308	1,310,308	-
County Treasurer				
Personal Services	526,670	561,706	558,814	2,892
Materials and Supplies	2,000	2,000	1,700	300
Contractual Services	281,538	246,038	240,102	5,936
Other	-	464	235	229
Total County Treasurer	810,208	810,208	800,851	9,357
Prosecuting Attorney				
Personal Services	2,915,511	3,249,926	3,249,776	150
Materials and Supplies	16,000	9,140	9,140	-
Contractual Services	64,793	19,325	19,325	-
Capital Outlay	-	678	678	-
Other	132,171	57,851	57,851	-
Total Prosecuting Attorney	\$ 3,128,475	\$ 3,336,920	\$ 3,336,770	\$ 150

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Recorder</b>				
Personal Services	\$ 550,901	\$ 567,251	\$ 565,550	\$ 1,701
Materials and Supplies	6,166	6,466	6,466	-
Contractual Services	58,205	39,055	39,055	-
Other	2,100	4,600	3,311	1,289
<b>Total Recorder</b>	<u>617,372</u>	<u>617,372</u>	<u>614,382</u>	<u>2,990</u>
<b>Record Center</b>				
Personal Services	-	108,778	103,442	5,336
Materials and Supplies	-	2,145	1,774	371
Contractual Services	-	2,500	2,316	184
Other	-	1,600	880	720
<b>Total Record Center</b>	<u>-</u>	<u>115,023</u>	<u>108,412</u>	<u>6,611</u>
<b>Citizen's Building Operating</b>				
Personal Services	334,747	334,747	307,624	27,123
Materials and Supplies	521,985	521,985	470,772	51,213
Contractual Services	177,879	175,079	127,897	47,182
Capital Outlay	-	2,800	2,788	12
Other	50,000	50,000	103	49,897
<b>Total Citizen's Building Operating</b>	<u>1,084,611</u>	<u>1,084,611</u>	<u>909,184</u>	<u>175,427</u>
<b>Board of Elections</b>				
Personal Services	1,780,881	1,738,881	1,578,957	159,924
Materials and Supplies	93,179	44,679	28,502	16,177
Contractual Services	410,729	474,885	461,908	12,977
Capital Outlay	-	62,000	62,000	-
Other	20,000	21,500	10,017	11,483
<b>Total Board of Elections</b>	<u>2,304,789</u>	<u>2,341,945</u>	<u>2,141,384</u>	<u>200,561</u>
<b>Data Processing</b>				
Personal Services	1,531,805	1,531,805	1,518,178	13,627
Materials and Supplies	19,153	21,263	19,957	1,306
Contractual Services	568,745	500,457	495,573	4,884
Capital Outlay	38,215	107,418	107,418	-
Other	13,050	10,025	10,025	-
<b>Total Data Processing</b>	<u>2,170,968</u>	<u>2,170,968</u>	<u>2,151,151</u>	<u>19,817</u>
<b>Buildings and Grounds Maintenance</b>				
Personal Services	175,460	175,460	171,824	3,636
Materials and Supplies	371,957	371,057	346,952	24,105
Contractual Services	320,989	320,989	261,132	59,857
<b>Total Buildings and Grounds Maintenance</b>	<u>868,406</u>	<u>867,506</u>	<u>779,908</u>	<u>87,598</u>
<b>Unclaimed Monies</b>				
Other	632,568	632,568	16,317	616,251
<b>Total Unclaimed Monies</b>	<u>632,568</u>	<u>632,568</u>	<u>16,317</u>	<u>616,251</u>
<b>Total General Government - Legislative and Executive</b>	<u>\$ 28,702,227</u>	<u>\$ 25,623,400</u>	<u>\$ 23,583,264</u>	<u>\$ 2,040,136</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>General Government - Judicial</b>				
Court of Appeals				
Materials and Supplies	\$ 65,625	\$ 67,563	\$ 67,169	\$ 394
Contractual Services	120,486	104,755	103,975	780
Capital Outlay	7,154	13,895	13,544	351
Other	<u>13,000</u>	<u>20,052</u>	<u>19,464</u>	<u>588</u>
Total Court of Appeals	<u>206,265</u>	<u>206,265</u>	<u>204,152</u>	<u>2,113</u>
Common Pleas Court				
Personal Services	3,061,110	3,135,744	3,129,695	6,049
Materials and Supplies	109,040	72,801	68,099	4,702
Contractual Services	390,439	298,430	288,387	10,043
Capital Outlay	-	5,672	5,672	-
Other	<u>108,692</u>	<u>76,489</u>	<u>74,580</u>	<u>1,909</u>
Total Common Pleas Court	<u>3,669,281</u>	<u>3,589,136</u>	<u>3,566,433</u>	<u>22,703</u>
Common Pleas Jury Commission				
Personal Services	<u>44,000</u>	<u>124,145</u>	<u>122,239</u>	<u>1,906</u>
Total Common Pleas Jury Commission	<u>44,000</u>	<u>124,145</u>	<u>122,239</u>	<u>1,906</u>
Juvenile Court				
Personal Services	2,975,900	2,948,003	2,947,409	594
Materials and Supplies	41,417	43,387	42,814	573
Contractual Services	128,890	120,917	118,143	2,774
Capital Outlay	-	22,000	22,000	-
Other	<u>9,899</u>	<u>6,799</u>	<u>6,588</u>	<u>211</u>
Total Juvenile Court	<u>3,156,106</u>	<u>3,141,106</u>	<u>3,136,954</u>	<u>4,152</u>
Probate Court				
Personal Services	651,188	655,340	655,339	1
Materials and Supplies	8,603	7,214	7,202	12
Contractual Services	72,673	70,260	68,434	1,826
Other	<u>600</u>	<u>250</u>	<u>250</u>	<u>-</u>
Total Probate Court	<u>733,064</u>	<u>733,064</u>	<u>731,225</u>	<u>1,839</u>
Clerk of Courts				
Personal Services	1,436,766	1,436,766	1,432,877	3,889
Materials and Supplies	19,345	16,845	16,553	292
Contractual Services	326,164	328,165	327,986	179
Other	<u>500</u>	<u>1,000</u>	<u>980</u>	<u>20</u>
Total Clerk of Courts	<u>1,782,775</u>	<u>1,782,776</u>	<u>1,778,396</u>	<u>4,380</u>
Public Defender				
Personal Services	1,520,067	1,520,067	1,479,929	40,138
Materials and Supplies	7,053	7,053	3,598	3,455
Contractual Services	992,887	993,387	926,642	66,745
Other	<u>2,000</u>	<u>1,500</u>	<u>847</u>	<u>653</u>
Total Public Defender	<u>\$ 2,522,007</u>	<u>\$ 2,522,007</u>	<u>\$ 2,411,016</u>	<u>\$ 110,991</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Municipal Court				
Personal Services	\$ 686,293	\$ 656,292	\$ 635,559	\$ 20,733
Contractual Services	27,805	27,806	25,870	1,936
Total Municipal Court	714,098	684,098	661,429	22,669
<b>Total General Government - Judicial</b>	<b>12,827,596</b>	<b>12,782,597</b>	<b>12,611,844</b>	<b>170,753</b>
<b>Public Safety</b>				
Sheriff				
Personal Services	12,526,732	12,543,995	12,507,998	35,997
Materials and Supplies	1,235,376	1,200,376	1,190,436	9,940
Contractual Services	3,005,757	2,864,908	2,857,068	7,840
Capital Outlay	29,913	34,300	34,300	-
Other	166,814	162,388	162,388	-
Total Sheriff	16,964,592	16,805,967	16,752,190	53,777
Sheriff's Rotary				
Personal Services	2,231,310	2,266,311	2,227,644	38,667
Materials and Supplies	55,477	38,977	31,091	7,886
Contractual Service	22,846	25,346	22,340	3,006
Capital Outlay	-	1,120	-	1,120
Other	63,955	41,835	1,882	39,953
Total Sheriff's Rotary	2,373,588	2,373,589	2,282,957	90,632
Coroner				
Personal Services	547,402	551,502	543,063	8,439
Materials and Supplies	39,019	34,919	31,753	3,166
Contractual Services	219,478	202,736	198,179	4,557
Capital Outlay	-	16,743	16,724	19
Other	3,190	3,190	2,874	316
Total Coroner	809,089	809,090	792,593	16,497
Building Inspection				
Personal Services	580,313	555,313	538,523	16,790
Materials and Supplies	15,000	13,250	12,916	334
Contractual Services	30,203	57,703	56,142	1,561
Other	2,500	1,750	1,689	61
Total Building Inspection	628,016	628,016	609,270	18,746
Emergency Preparedness/HAZMAT				
Materials and Supplies	681	681	-	681
Contractual Services	2,062	2,063	100	1,963
Total Emergency Preparedness/HAZMAT	\$ 2,743	\$ 2,744	\$ 100	\$ 2,644

(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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
911 Central Dispatch				
Other	\$ -	\$ 2,750,000	\$ 2,690,070	\$ 59,930
Total 911 Central Dispatch	-	2,750,000	2,690,070	59,930
<b>Total Public Safety</b>	<u>20,778,028</u>	<u>23,369,406</u>	<u>23,127,180</u>	<u>242,226</u>
<b>Public Works</b>				
Buildings and Grounds Capital				
Materials and Supplies	-	93	-	93
Capital Outlay	103,003	81,837	59,910	21,927
Total Buildings and Grounds Capital	103,003	81,930	59,910	22,020
<b>Total Public Works</b>	<u>103,003</u>	<u>81,930</u>	<u>59,910</u>	<u>22,020</u>
<b>Human Services</b>				
Veteran's Service Commission				
Personal Services	915,430	915,430	855,017	60,413
Materials and Supplies	35,075	33,475	24,808	8,667
Contractual Services	67,909	140,852	135,454	5,398
Capital Outlay	1,513	3,113	1,523	1,590
Other	472,934	447,934	432,196	15,738
Total Veteran's Service Commission	1,492,861	1,540,804	1,448,998	91,806
<b>Total Human Services</b>	<u>1,492,861</u>	<u>1,540,804</u>	<u>1,448,998</u>	<u>91,806</u>
<b>Total Expenditures</b>	<u>63,903,715</u>	<u>63,398,137</u>	<u>60,831,196</u>	<u>2,566,941</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,416,908)</u>	<u>(2,911,330)</u>	<u>2,573,090</u>	<u>5,484,420</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	74,329	74,329
Advances Out	-	(15,000)	(15,000)	-
Transfers Out	-	(190,890)	(190,890)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(205,890)</u>	<u>(131,561)</u>	<u>74,329</u>
<b>Net Change in Fund Balance</b>	<u>(3,416,908)</u>	<u>(3,117,220)</u>	<u>2,441,529</u>	<u>5,558,749</u>
<b>Fund Balance at Beginning of Year</b>	<u>5,812,471</u>	<u>5,812,471</u>	<u>5,812,471</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>2,130,909</u>	<u>2,130,909</u>	<u>2,130,909</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 4,526,472</u>	<u>\$ 4,826,160</u>	<u>\$ 10,384,909</u>	<u>\$ 5,558,749</u>



# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Board of Developmental Disabilities

For the Year Ended December 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Budget	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 28,140,893	\$ 28,140,893	\$ 27,806,438	\$ (334,455)
Charges for Services	53,461	53,461	694,130	640,669
Intergovernmental	23,583,664	23,689,664	29,422,530	5,732,866
Interest	-	-	31	31
Rentals	-	-	248	248
Other	<u>1,473,473</u>	<u>1,473,473</u>	<u>843,878</u>	<u>(629,595)</u>
<b>Total Revenues</b>	<u>53,251,491</u>	<u>53,357,491</u>	<u>58,767,255</u>	<u>5,409,764</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	34,799,801	32,640,777	31,503,866	1,136,911
Materials and Supplies	2,078,575	2,123,792	1,899,430	224,362
Contractual Services	4,573,209	5,288,805	3,948,846	1,339,959
Capital Outlay	957,573	1,467,566	944,734	522,832
Other	<u>6,836,207</u>	<u>12,292,546</u>	<u>12,037,460</u>	<u>255,086</u>
<b>Total Expenditures</b>	<u>49,245,365</u>	<u>53,813,486</u>	<u>50,334,336</u>	<u>3,479,150</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>4,006,126</u>	<u>(455,995)</u>	<u>8,432,919</u>	<u>8,888,914</u>
<b>Other Financing Use</b>				
Transfers Out	<u>(138,834)</u>	<u>(887,933)</u>	<u>(872,419)</u>	<u>15,514</u>
<b>Net Change in Fund Balance</b>	3,867,292	(1,343,928)	7,560,500	8,904,428
<b>Fund Balance Beginning of Year</b>	12,511,068	12,511,068	12,511,068	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,818,376</u>	<u>1,818,376</u>	<u>1,818,376</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 18,196,736</u>	<u>\$ 12,985,516</u>	<u>\$ 21,889,944</u>	<u>\$ 8,904,428</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Budget	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,118,698	\$ 6,118,698	\$ 6,147,884	\$ 29,186
Charges for Services	-	-	112,686	112,686
Intergovernmental	31,297,852	31,297,852	33,314,180	2,016,328
Interest	-	-	17	17
Other	-	-	199,353	199,353
<b>Total Revenues</b>	<u>37,416,550</u>	<u>37,416,550</u>	<u>39,774,120</u>	<u>2,357,570</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	1,924,400	1,964,469	1,839,784	124,685
Materials and Supplies	56,699	56,699	49,970	6,729
Contractual Services	38,790,008	38,885,637	37,342,613	1,543,024
Capital Outlay	79,400	79,400	29,536	49,864
Other	565,462	454,824	332,990	121,834
<b>Total Expenditures</b>	<u>41,415,969</u>	<u>41,441,029</u>	<u>39,594,893</u>	<u>1,846,136</u>
<b>Net Change in Fund Balance</b>	(3,999,419)	(4,024,479)	179,227	4,203,706
<b>Fund Balance Beginning of Year</b>	3,238,031	3,238,031	3,238,031	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,017,271</u>	<u>4,017,271</u>	<u>4,017,271</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 3,255,883</u>	<u>\$ 3,230,823</u>	<u>\$ 7,434,529</u>	<u>\$ 4,203,706</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Budget	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 8,283,833	\$ 8,283,833	\$ 8,222,392	\$ (61,441)
Charges for Services	1,200,000	1,200,000	1,204,595	4,595
Intergovernmental	14,597,135	15,536,560	14,772,722	(763,838)
Other	<u>144,929</u>	<u>144,929</u>	<u>82,679</u>	<u>(62,250)</u>
<b>Total Revenues</b>	<u>24,225,897</u>	<u>25,165,322</u>	<u>24,282,388</u>	<u>(882,934)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	4,266,716	4,662,609	4,588,746	73,863
Materials and Supplies	933	14,933	14,535	398
Contractual Services	18,962,261	13,702,638	12,670,465	1,032,173
Capital Outlay	15,221	65,721	31,170	34,551
Other	<u>4,366,417</u>	<u>12,815,647</u>	<u>12,402,975</u>	<u>412,672</u>
<b>Total Expenditures</b>	<u>27,611,548</u>	<u>31,261,548</u>	<u>29,707,891</u>	<u>1,553,657</u>
<b>Net Change in Fund Balance</b>	(3,385,651)	(6,096,226)	(5,425,503)	670,723
<b>Fund Balance Beginning of Year</b>	8,130,412	8,130,412	8,130,412	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,746,559</u>	<u>3,746,559</u>	<u>3,746,559</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 8,491,320</u>	<u>\$ 5,780,745</u>	<u>\$ 6,451,468</u>	<u>\$ 670,723</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, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Budget	Actual	
<b>Revenues</b>				
Intergovernmental	\$ 40,000,000	\$ 41,634,855	\$ 29,346,113	\$ (12,288,742)
Other	<u>3,401,526</u>	<u>3,401,526</u>	<u>10,641,962</u>	<u>7,240,436</u>
<b>Total Revenues</b>	<u>43,401,526</u>	<u>45,036,381</u>	<u>39,988,075</u>	<u>(5,048,306)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	24,901,963	25,801,963	24,258,928	1,543,035
Materials and Supplies	549,461	949,461	789,907	159,554
Contractual Services	19,685,587	15,570,443	10,572,882	4,997,561
Capital Outlay	-	500,000	478,089	21,911
Other	<u>295,758</u>	<u>4,245,757</u>	<u>3,869,835</u>	<u>375,922</u>
<b>Total Expenditures</b>	<u>45,432,769</u>	<u>47,067,624</u>	<u>39,969,641</u>	<u>7,097,983</u>
<b>Net Change in Fund Balance</b>	(2,031,243)	(2,031,243)	18,434	2,049,677
<b>Fund Deficit Beginning of Year</b>	(1,427,653)	(1,427,653)	(1,427,653)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,631,243</u>	<u>3,631,243</u>	<u>3,631,243</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 172,347</u>	<u>\$ 172,347</u>	<u>\$ 2,222,024</u>	<u>\$ 2,049,677</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, 2010

### Victim Assistance

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 416,739	\$ 205,501	\$ (211,238)
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	238,643	187,268	51,375
<b>Net Change in Fund Balance</b>	178,096	18,233	(159,863)
<b>Fund Balance Beginning of Year</b>	56,852	56,852	-
<b>Fund Balance End of Year</b>	\$ 234,948	\$ 75,085	\$ (159,863)

### Youth Services

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 2,123,499	\$ 2,102,421	\$ (21,078)
Other	-	680	680
<b>Total Revenues</b>	2,123,499	2,103,101	(20,398)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	1,312,671	1,141,628	171,043
Materials and Supplies	59,192	25,725	33,467
Contractual Services	1,670,327	1,552,096	118,231
Capital Outlay	54,037	14,037	40,000
Other	50,610	35,992	14,618
<b>Total Expenditures</b>	3,146,837	2,769,478	377,359
<b>Deficiency of Revenues Under Expenditures</b>	(1,023,338)	(666,377)	356,961
<b>Other Financing Source</b>			
Advances In	-	14,397	14,397
<b>Net Change in Fund Balance</b>	(1,023,338)	(651,980)	371,358
<b>Fund Balance Beginning of Year</b>	745,623	745,623	-
<b>Prior Year Encumbrances Appropriated</b>	360,760	360,760	-
<b>Fund Balance End of Year</b>	\$ 83,045	\$ 454,403	\$ 371,358

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

### Pass Through Grants

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 36,762	\$ 81,965	\$ 45,203
<b>Expenditures</b>			
Intergovernmental	79,888	79,888	-
<b>Net Change in Fund Balance</b>	(43,126)	2,077	45,203
<b>Fund Balance Beginning of Year</b>	43,126	43,126	-
<b>Fund Balance End of Year</b>	-	\$ 45,203	\$ 45,203

### Justice System Sales Tax

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Capital Outlay	\$ 5,693	\$ 5,693	-
<b>Net Change in Fund Balance</b>	(5,693)	(5,693)	-
<b>Fund Balance Beginning of Year</b>	4,314	4,314	-
<b>Prior Year Encumbrances Appropriated</b>	1,379	1,379	-
<b>Fund Balance End of Year</b>	-	-	-

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

	<b>Real Estate Tax Prepayment</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ 9,000	\$ 1,102	\$ (7,898)
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	8,300	307	7,993
Contractual Services	700	-	700
Capital Outlay	4,810	4,810	-
<b>Total Expenditures</b>	<b>13,810</b>	<b>5,117</b>	<b>8,693</b>
<b>Net Change in Fund Balance</b>	<b>(4,810)</b>	<b>(4,015)</b>	<b>795</b>
<b>Fund Deficit Beginning of Year</b>	<b>(643)</b>	<b>(643)</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>5,510</b>	<b>5,510</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 57</b>	<b>\$ 852</b>	<b>\$ 795</b>

	<b>HOME Program</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 3,277,400	\$ 842,109	\$ (2,435,291)
Interest	5	5	-
Other	-	146,661	146,661
<b>Total Revenues</b>	<b>3,277,405</b>	<b>988,775</b>	<b>(2,288,630)</b>
<b>Expenditures</b>			
Current:			
Public Works			
Contractual Services	3,304,706	1,970,229	1,334,477
Other	20,000	-	20,000
<b>Total Expenditures</b>	<b>3,324,706</b>	<b>1,970,229</b>	<b>1,354,477</b>
<b>Net Change in Fund Balance</b>	<b>(47,301)</b>	<b>(981,454)</b>	<b>(934,153)</b>
<b>Fund Deficit Beginning of Year</b>	<b>(712,078)</b>	<b>(712,078)</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>759,379</b>	<b>759,379</b>	<b>-</b>
<b>Fund Deficit End of Year</b>	<b>\$ -</b>	<b>\$ (934,153)</b>	<b>\$ (934,153)</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis) - 911 System

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 534,232	\$ 531,995	\$ (2,237)
Intergovernmental	867,930	1,166,139	298,209
<b>Total Revenues</b>	<u>1,402,162</u>	<u>1,698,134</u>	<u>295,972</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	876,503	800,259	76,244
Materials and Supplies	15,243	4,763	10,480
Contractual Services	436,170	431,183	4,987
Capital Outlay	2,060,460	1,977,783	82,677
Other	10,130	8,430	1,700
<b>Total Expenditures</b>	<u>3,398,506</u>	<u>3,222,418</u>	<u>176,088</u>
<b>Net Change in Fund Balance</b>	(1,996,344)	(1,524,284)	472,060
<b>Fund Balance Beginning of Year</b>	3,184,771	3,184,771	-
<b>Prior Year Encumbrances Appropriated</b>	<u>300,506</u>	<u>300,506</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 1,488,933</u>	<u>\$ 1,960,993</u>	<u>\$ 472,060</u>



# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,500,000	\$ 2,206,770	\$ 706,770
Other	-	1,063	1,063
<b>Total Revenues</b>	<u>1,500,000</u>	<u>2,207,833</u>	<u>707,833</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	1,366,000	1,360,131	5,869
Materials and Supplies	25,834	24,189	1,645
Contractual Services	173,522	158,737	14,785
Capital Outlay	3,374	3,349	25
Other	4,821	4,456	365
<b>Total Expenditures</b>	<u>1,573,551</u>	<u>1,550,862</u>	<u>22,689</u>
<b>Net Change in Fund Balance</b>	(73,551)	656,971	730,522
<b>Fund Balance Beginning of Year</b>	309,838	309,838	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,550</u>	<u>3,550</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 239,837</u>	<u>\$ 970,359</u>	<u>\$ 730,522</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, 2010

### Child Assault Prosecution

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 659,508	\$ 230,692	\$ (428,816)
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	352,902	256,469	96,433
<b>Net Change in Fund Balance</b>	306,606	(25,777)	(332,383)
<b>Fund Balance Beginning of Year</b>	126,258	126,258	-
<b>Fund Balance End of Year</b>	<u>\$ 432,864</u>	<u>\$ 100,481</u>	<u>\$ (332,383)</u>

### Community Development

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 12,483,490	\$ 4,757,527	\$ (7,725,963)
Interest	-	149	149
Other	-	654,546	654,546
<b>Total Revenues</b>	<u>12,483,490</u>	<u>5,412,222</u>	<u>(7,071,268)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Materials and Supplies	20,000	-	20,000
Contractual Services	11,573,878	7,612,273	3,961,605
Capital Outlay	738,078	716,584	21,494
Other	203,860	41,890	161,970
<b>Total Expenditures</b>	<u>12,535,816</u>	<u>8,370,747</u>	<u>4,165,069</u>
<b>Net Change in Fund Balance</b>	(52,326)	(2,958,525)	(2,906,199)
<b>Fund Deficit Beginning of Year</b>	(3,378,751)	(3,378,751)	-
<b>Prior Year Encumbrances Appropriated</b>	3,558,912	3,558,912	-
<b>Fund Balance (Deficit) End of Year</b>	<u>\$ 127,835</u>	<u>\$ (2,778,364)</u>	<u>\$ (2,906,199)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 59,554	\$ 9,554
Other	-	250	250
<b>Total Revenues</b>	<u>50,000</u>	<u>59,804</u>	<u>9,804</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	5,700	1,847	3,853
Contractual Services	54,031	6,020	48,011
Capital Outlay	6,000	-	6,000
Other	<u>5,250</u>	<u>959</u>	<u>4,291</u>
<b>Total Expenditures</b>	<u>70,981</u>	<u>8,826</u>	<u>62,155</u>
<b>Net Change in Fund Balance</b>	(20,981)	50,978	71,959
<b>Fund Balance Beginning of Year</b>	143,563	143,563	-
<b>Prior Year Encumbrances Appropriated</b>	<u>20,981</u>	<u>20,981</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 143,563</u>	<u>\$ 215,522</u>	<u>\$ 71,959</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Computer Technology  
 For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,095,000	\$ 2,653,455	\$ 558,455
Other	<u>114,000</u>	<u>138,771</u>	<u>24,771</u>
<b>Total Revenues</b>	<u>2,209,000</u>	<u>2,792,226</u>	<u>583,226</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	100,780	92,369	8,411
Materials and Supplies	11,663	9,613	2,050
Contractual Services	216,528	163,709	52,819
Capital Outlay	<u>24,931</u>	<u>23,944</u>	<u>987</u>
Total General Government - Legislative and Executive	<u>353,902</u>	<u>289,635</u>	<u>64,267</u>
General Government - Judicial			
Personal Services	1,608,027	1,016,599	591,428
Materials and Supplies	283,706	54,177	229,529
Contractual Services	1,002,988	709,104	293,884
Capital Outlay	173,758	56,937	116,821
Other	<u>313,868</u>	<u>168,045</u>	<u>145,823</u>
Total General Government - Judicial	<u>3,382,347</u>	<u>2,004,862</u>	<u>1,377,485</u>
<b>Total Expenditures</b>	<u>3,736,249</u>	<u>2,294,497</u>	<u>1,441,752</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,527,249)	497,729	2,024,978
<b>Other Financing Sources (Uses)</b>			
Advances In	-	51,305	51,305
Advances Out	<u>(66,465)</u>	<u>(66,465)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	(66,465)	(15,160)	51,305
<b>Net Change in Fund Balance</b>	(1,593,714)	482,569	2,076,283
<b>Fund Balance Beginning of Year</b>	4,183,276	4,183,276	-
<b>Prior Year Encumbrances Appropriated</b>	<u>107,165</u>	<u>107,165</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 2,696,727</u>	<u>\$ 4,773,010</u>	<u>\$ 2,076,283</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 718,227	\$ 637,432	\$ (80,795)
Other	<u>100,000</u>	<u>24,095</u>	<u>(75,905)</u>
<b>Total Revenues</b>	<u>818,227</u>	<u>661,527</u>	<u>(156,700)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	767,927	610,574	157,353
Materials and Supplies	30,775	9,010	21,765
Contractual Services	142,257	102,696	39,561
Capital Outlay	106,891	106,891	-
Other	<u>225,719</u>	<u>3,268</u>	<u>222,451</u>
<b>Total Expenditures</b>	<u>1,273,569</u>	<u>832,439</u>	<u>441,130</u>
<b>Net Change in Fund Balance</b>	(455,342)	(170,912)	284,430
<b>Fund Balance Beginning of Year</b>	398,521	398,521	-
<b>Prior Year Encumbrances Appropriated</b>	<u>112,558</u>	<u>112,558</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 55,737</u>	<u>\$ 340,167</u>	<u>\$ 284,430</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 575,000	\$ 653,514	\$ 78,514
Fines and Forfeitures	5,000	3,180	(1,820)
Other	<u>20,000</u>	<u>34,330</u>	<u>14,330</u>
<b>Total Revenues</b>	<u>600,000</u>	<u>691,024</u>	<u>91,024</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	527,179	520,446	6,733
Materials and Supplies	73,670	68,195	5,475
Contractual Services	132,380	116,934	15,446
Capital Outlay	10,400	8,666	1,734
Other	<u>10,104</u>	<u>8,546</u>	<u>1,558</u>
<b>Total Expenditures</b>	<u>753,733</u>	<u>722,787</u>	<u>30,946</u>
<b>Deficiency of Revenues Under Expenditures</b>	(153,733)	(31,763)	121,970
<b>Other Financing Uses</b>			
Transfers Out	<u>(4,460)</u>	<u>(4,460)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(158,193)	(36,223)	121,970
<b>Fund Balance Beginning of Year</b>	32,418	32,418	-
<b>Prior Year Encumbrances Appropriated</b>	<u>133,194</u>	<u>133,194</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 7,419</u>	<u>\$ 129,389</u>	<u>\$ 121,970</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

## Immobilization and Impoundment

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 2,800	\$ 2,800
<b>Net Change in Fund Balance</b>	-	2,800	2,800
<b>Fund Balance Beginning of Year</b>	36,291	36,291	-
<b>Fund Balance End of Year</b>	<u>\$ 36,291</u>	<u>\$ 39,091</u>	<u>\$ 2,800</u>

## In - Home Detention

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

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2010*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Tax	\$ 3,000,000	\$ 3,824,847	\$ 824,847
Charges for Services	-	9,508	9,508
Licenses and Permits	-	3,375	3,375
Fines and Forfeitures	-	94,756	94,756
Intergovernmental	11,951,747	11,711,080	(240,667)
Interest	-	243	243
Other	-	36,775	36,775
<b>Total Revenues</b>	<u>14,951,747</u>	<u>15,680,584</u>	<u>728,837</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	7,438,900	7,243,025	195,875
Materials and Supplies	2,843,620	2,586,705	256,915
Contractual Services	1,546,140	1,317,381	228,759
Capital Outlay	5,531,349	5,085,872	445,477
Other	26,017	23,069	2,948
Total Public Works	<u>17,386,026</u>	<u>16,256,052</u>	<u>1,129,974</u>
Debt Service			
Principal Retirement	154,316	154,316	-
<b>Total Expenditures</b>	<u>17,540,342</u>	<u>16,410,368</u>	<u>1,129,974</u>
<b>Net Change in Fund Balance</b>	(2,588,595)	(729,784)	1,858,811
<b>Fund Balance Beginning of Year</b>	1,541,297	1,541,297	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,047,298</u>	<u>1,047,298</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 1,858,811</u>	<u>\$ 1,858,811</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, 2010

### Jail Commissary

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 275,000	\$ 252,490	\$ (22,510)
Other	-	6,988	6,988
<b>Total Revenues</b>	<u>275,000</u>	<u>259,478</u>	<u>(15,522)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	253,552	221,408	32,144
Contractual Services	30,536	24,208	6,328
Capital Outlay	3,504	3,504	-
Other	32,952	8,369	24,583
<b>Total Expenditures</b>	<u>320,544</u>	<u>257,489</u>	<u>63,055</u>
<b>Net Change in Fund Balance</b>	(45,544)	1,989	47,533
<b>Fund Balance Beginning of Year</b>	33,986	33,986	-
<b>Prior Year Encumbrances Appropriated</b>	<u>11,558</u>	<u>11,558</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 47,533</u>	<u>\$ 47,533</u>

### Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 5,500	\$ 4,830	\$ (670)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Materials and Supplies	1,711	1,619	92
Contractual Services	2,457	2,426	31
Capital Outlay	100	-	100
Other	1,550	1,531	19
<b>Total Expenditures</b>	<u>5,818</u>	<u>5,576</u>	<u>242</u>
<b>Net Change in Fund Balance</b>	(318)	(746)	(428)
<b>Fund Balance Beginning of Year</b>	1,359	1,359	-
<b>Prior Year Encumbrances Appropriated</b>	<u>318</u>	<u>318</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 1,359</u>	<u>\$ 931</u>	<u>\$ (428)</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, 2010

### Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 3,000,000	\$ 3,610,611	\$ 610,611
Other	-	37,115	37,115
<b>Total Revenues</b>	<u>3,000,000</u>	<u>3,647,726</u>	<u>647,726</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	2,956,917	2,917,809	39,108
Materials and Supplies	46,101	13,482	32,619
Contractual Services	591,246	586,556	4,690
Capital Outlay	163,899	158,221	5,678
Other	39,109	29,527	9,582
<b>Total Expenditures</b>	<u>3,797,272</u>	<u>3,705,595</u>	<u>91,677</u>
<b>Net Change in Fund Balance</b>	(797,272)	(57,869)	739,403
<b>Fund Balance Beginning of Year</b>	1,731,913	1,731,913	-
<b>Prior Year Encumbrances Appropriated</b>	<u>194,523</u>	<u>194,523</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 1,129,164</u>	<u>\$ 1,868,567</u>	<u>\$ 739,403</u>

### Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenue</b>			
Intergovernmental	\$ 210,000	\$ 210,600	\$ 600
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	216,934	215,840	1,094
Materials and Supplies	7,678	5,460	2,218
Contractual Services	6,538	572	5,966
<b>Total Expenditures</b>	<u>231,150</u>	<u>221,872</u>	<u>9,278</u>
<b>Net Change in Fund Balance</b>	(21,150)	(11,272)	9,878
<b>Fund Balance Beginning of Year</b>	18,224	18,224	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,926</u>	<u>2,926</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 9,878</u>	<u>\$ 9,878</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 43,884	\$ 13,884
Intergovernmental	<u>874,763</u>	<u>836,602</u>	<u>(38,161)</u>
<b>Total Revenues</b>	<u>904,763</u>	<u>880,486</u>	<u>(24,277)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	21,050	20,590	460
Materials and Supplies	967	-	967
Contractual Services	11,808	3,738	8,070
Other	<u>1,134</u>	<u>-</u>	<u>1,134</u>
Total General Government - Judicial	<u>34,959</u>	<u>24,328</u>	<u>10,631</u>
Public Safety			
Personal Services	688,189	610,168	78,021
Materials and Supplies	60,598	57,321	3,277
Contractual Services	158,607	54,298	104,309
Capital Outlay	43,542	43,429	113
Other	<u>44,121</u>	<u>34,180</u>	<u>9,941</u>
Total Public Safety	<u>995,057</u>	<u>799,396</u>	<u>195,661</u>
<b>Total Expenditures</b>	<u>1,030,016</u>	<u>823,724</u>	<u>206,292</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(125,253)</u>	<u>56,762</u>	<u>182,015</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	113,465	66,465	(47,000)
Advances Out	<u>(113,465)</u>	<u>(47,000)</u>	<u>66,465</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>19,465</u>	<u>19,465</u>
<b>Net Change in Fund Balance</b>	(125,253)	76,227	201,480
<b>Fund Balance Beginning of Year</b>	166,303	166,303	-
<b>Prior Year Encumbrances Appropriated</b>	<u>6,437</u>	<u>6,437</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 47,487</u>	<u>\$ 248,967</u>	<u>\$ 201,480</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Day Reporting  
For the Year Ended December 31, 2010*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><i>Expenditures</i></b>			
Current:			
Public Safety			
Other	\$ 329	\$ 329	\$ -
<b><i>Net Change in Fund Balance</i></b>	(329)	(329)	-
<b><i>Fund Balance Beginning of Year</i></b>	<u>910</u>	<u>910</u>	<u>-</u>
<b><i>Fund Balance End of Year</i></b>	<u>\$ 581</u>	<u>\$ 581</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Bureau of Justice Assistance Block Grant

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 52,620	\$ 2,620
Intergovernmental	153,297	153,297	-
Interest	<u>118</u>	<u>125</u>	<u>7</u>
<b>Total Revenues</b>	<u>203,415</u>	<u>206,042</u>	<u>2,627</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	84,092	57,112	26,980
Materials and Supplies	34,510	32,919	1,591
Contractual Services	15,000	2,807	12,193
Capital Outlay	188,791	117,456	71,335
Other	<u>64,961</u>	<u>64,961</u>	<u>-</u>
<b>Total Expenditures</b>	<u>387,354</u>	<u>275,255</u>	<u>112,099</u>
<b>Net Change in Fund Balance</b>	(183,939)	(69,213)	114,726
<b>Fund Balance Beginning of Year</b>	181,882	181,882	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,057</u>	<u>2,057</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 114,726</u>	<u>\$ 114,726</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, 2010

### Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 6,555	\$ 6,555
Fines and Forfeitures	-	795	795
Intergovernmental	135,000	44,398	(90,602)
<b>Total Revenues</b>	<u>135,000</u>	<u>51,748</u>	<u>(83,252)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	22,916	20,142	2,774
Contractual Services	47,536	41,564	5,972
Capital Outlay	5,000	5,000	-
Other	30,024	14,287	15,737
<b>Total Expenditures</b>	<u>105,476</u>	<u>80,993</u>	<u>24,483</u>
<b>Net Change in Fund Balance</b>	29,524	(29,245)	(58,769)
<b>Fund Balance Beginning of Year</b>	60,440	60,440	-
<b>Prior Year Encumbrances Appropriated</b>	<u>17,477</u>	<u>17,477</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 107,441</u>	<u>\$ 48,672</u>	<u>\$ (58,769)</u>

### House Arrest

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 32,383	\$ 32,383
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	60,737	44,682	16,055
<b>Net Change in Fund Balance</b>	(60,737)	(12,299)	48,438
<b>Fund Balance Beginning of Year</b>	298,727	298,727	-
<b>Prior Year Encumbrances Appropriated</b>	<u>13,737</u>	<u>13,737</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 251,727</u>	<u>\$ 300,165</u>	<u>\$ 48,438</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

### State Probation Supervision Fees

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 29,850	\$ 9,850
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	20,000	1,550	18,450
<b>Net Change in Fund Balance</b>	-	28,300	28,300
<b>Fund Balance Beginning of Year</b>	68,104	68,104	-
<b>Fund Balance End of Year</b>	\$ 68,104	\$ 96,404	\$ 28,300

### Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	-	\$ 3,632	\$ 3,632
<b>Expenditures</b>			
Current			
Public Safety			
Contractual Services	1,877	1,877	-
<b>Net Change in Fund Balance</b>	(1,877)	1,755	3,632
<b>Fund Balance Beginning of Year</b>	3,700	3,700	-
<b>Fund Balance End of Year</b>	\$ 1,823	\$ 5,455	\$ 3,632

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

### Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 2,000	\$ 2,972	\$ 972
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	5,390	3,534	1,856
<b>Net Change in Fund Balance</b>	(3,390)	(562)	2,828
<b>Fund Balance Beginning of Year</b>	3,368	3,368	-
<b>Prior Year Encumbrances Appropriated</b>	22	22	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 2,828</u>	<u>\$ 2,828</u>

### Violence Prevention

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 233,609	\$ 168,006	\$ (65,603)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	233,609	167,472	66,137
<b>Net Change in Fund Balance</b>	-	534	534
<b>Fund Balance Beginning of Year</b>	7,871	7,871	-
<b>Fund Balance End of Year</b>	<u>\$ 7,871</u>	<u>\$ 8,405</u>	<u>\$ 534</u>



# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Program for Addiction Rehabilitation

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 250,000	\$ 270,337	\$ 20,337
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	357,500	290,918	66,582
Materials and Supplies	4,737	4,737	-
Contractual Services	23,871	23,473	398
Other	6,000	2,253	3,747
<b>Total Expenditures</b>	<b>392,108</b>	<b>321,381</b>	<b>70,727</b>
<b>Net Change in Fund Balance</b>	<b>(142,108)</b>	<b>(51,044)</b>	<b>91,064</b>
<b>Fund Balance Beginning of Year</b>	<b>188,276</b>	<b>188,276</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,337</b>	<b>2,337</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 48,505</b>	<b>\$ 139,569</b>	<b>\$ 91,064</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Year Ended December 31, 2010

<b>Emergency Preparedness Grant</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 90	90
Intergovernmental	1,323,117	724,303	(598,814)
<b>Total Revenues</b>	<b>1,323,117</b>	<b>724,393</b>	<b>(598,724)</b>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	148,000	115,032	32,968
Materials and Supplies	20,000	1,773	18,227
Contractual Services	284,318	12,291	272,027
Capital Outlay	676,969	676,969	-
Other	3,600	2,640	960
<b>Total Expenditures</b>	<b>1,132,887</b>	<b>808,705</b>	<b>324,182</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>190,230</b>	<b>(84,312)</b>	<b>(274,542)</b>
<b>Other Financing Sources</b>			
Transfers In	20,000	-	(20,000)
<b>Net Change in Fund Balance</b>	<b>210,230</b>	<b>(84,312)</b>	<b>(294,542)</b>
<b>Fund Deficit Beginning of Year</b>	<b>(114,514)</b>	<b>(114,514)</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>130,000</b>	<b>130,000</b>	<b>-</b>
<b>Fund Balance (Deficit) End of Year</b>	<b>\$ 225,716</b>	<b>\$ (68,826)</b>	<b>\$ (294,542)</b>

<b>Juvenile Justice</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 659,788	\$ 443,346	\$ (216,442)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	230,900	163,156	67,744
Materials and Supplies	58,700	138	58,562
Contractual Services	395,570	143,823	251,747
Capital Outlay	5,000	-	5,000
Other	118,771	7,254	111,517
<b>Total Expenditures</b>	<b>808,941</b>	<b>314,371</b>	<b>494,570</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(149,153)</b>	<b>128,975</b>	<b>278,128</b>
<b>Other Financing Sources</b>			
Advances In	4,934	15,000	(10,066)
Advances Out	(14,397)	(14,397)	-
<b>Total Other Financing Sources</b>	<b>(9,463)</b>	<b>603</b>	<b>-</b>
<b>Net Change In Fund Balance</b>	<b>(158,616)</b>	<b>129,578</b>	<b>278,128</b>
<b>Fund Balance Beginning of Year</b>	<b>425,301</b>	<b>425,301</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>122,051</b>	<b>122,051</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 388,736</b>	<b>\$ 676,930</b>	<b>\$ 278,128</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

### Child Victim Support

	Final Budget	Actual	Variance Favorable Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 28,280	\$ -	\$ (28,280)
Other	79	2,362	2,283
<b>Total Revenues</b>	<u>28,359</u>	<u>2,362</u>	<u>(25,997)</u>
<b>Expenditures</b>			
Current:			
General Government -			
Legislative and Executive			
Contractual Services	3,596	3,596	-
Other	6,483	6,483	-
<b>Total Expenditures</b>	<u>10,079</u>	<u>10,079</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	18,280	(7,717)	(25,997)
<b>Fund Balance Beginning of Year</b>	<u>9,449</u>	<u>9,449</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 27,729</u>	<u>\$ 1,732</u>	<u>\$ (25,997)</u>

### Law Library

	Final Budget	Actual	Variance Favorable Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 15,200	\$ 11,223	\$ (3,977)
Fines and Forfeitures	391,000	421,890	30,890
Intergovernmental	150,097	150,097	-
Other	-	7,836	7,836
<b>Total Revenues</b>	<u>556,297</u>	<u>591,046</u>	<u>34,749</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	138,500	135,179	3,321
Materials and Supplies	336,297	329,917	6,380
Contractual Services	80,000	78,755	1,245
Other	1,500	561	939
<b>Total Expenditures</b>	<u>556,297</u>	<u>544,412</u>	<u>11,885</u>
<b>Net Change in Fund Balance</b>	-	46,634	46,634
<b>Fund Balance Beginning of Year</b>	<u>3,960</u>	<u>3,960</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 3,960</u>	<u>\$ 50,594</u>	<u>\$ 46,634</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, 2010

## Childrens' Trust State Grant

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Fund Balance Beginning of Year</b>	\$ 3,838	\$ 3,838	\$ -
<b>Fund Balance End of Year</b>	\$ 3,838	\$ 3,838	\$ -

## Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 19,000	\$ 8,706	\$ (10,294)
Intergovernmental	206,913	96,416	(110,497)
<b>Total Revenues</b>	<u>225,913</u>	<u>105,122</u>	<u>(120,791)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	30,622	28,906	1,716
Materials and Supplies	4,972	500	4,472
Contractual Services	124,074	38,596	85,478
Capital Outlay	6,146	6,146	-
Other	17,753	10,623	7,130
Total General Government - Judicial	<u>183,567</u>	<u>84,771</u>	<u>98,796</u>
Public Safety			
Personal Services	21,889	13,903	7,986
Materials and Supplies	3,620	2,394	1,226
Contractual Services	15,891	8,101	7,790
Other	3,600	2,100	1,500
Total Public Safety	<u>45,000</u>	<u>26,498</u>	<u>18,502</u>
<b>Total Expenditures</b>	<u>228,567</u>	<u>111,269</u>	<u>117,298</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(2,654)</u>	<u>(6,147)</u>	<u>(3,493)</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	4,305	-	(4,305)
Advances Out	(4,305)	(4,305)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>(4,305)</u>	<u>(4,305)</u>
<b>Net Change in Fund Balance</b>	(2,654)	(10,452)	(7,798)
<b>Fund Balance Beginning of Year</b>	52,311	52,311	-
<b>Prior Year Encumbrances Appropriated</b>	426	426	-
<b>Fund Balance End of Year</b>	<u>\$ 50,083</u>	<u>\$ 42,285</u>	<u>\$ (7,798)</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, 2010

	<u>Indigent Guardianship</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 47,000	\$ 58,219	\$ 11,219
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	33,000	32,332	668
Materials and Supplies	1,000	563	437
Contractual Services	19,199	16,504	2,695
Capital Outlay	1,000	-	1,000
Other	1,100	1,093	7
<b>Total Expenditures</b>	<u>55,299</u>	<u>50,492</u>	<u>4,807</u>
<b>Net Change in Fund Balance</b>	(8,299)	7,727	16,026
<b>Fund Balance Beginning of Year</b>	18,266	18,266	-
<b>Prior Year Encumbrances Appropriated</b>	2,299	2,299	-
<b>Fund Balance End of Year</b>	<u>\$ 12,266</u>	<u>\$ 28,292</u>	<u>\$ 16,026</u>

	<u>Computer Justice Information System</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$ 15,000	\$ 15,421	\$ 421
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Materials and Supplies	11,219	11,219	-
Contractual Services	6,966	6,966	-
Capital Outlay	1,335	1,335	-
<b>Total Expenditures</b>	<u>19,520</u>	<u>19,520</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(4,520)	(4,099)	421
<b>Fund Balance Beginning of Year</b>	7,893	7,893	-
<b>Prior Year Encumbrances Appropriated</b>	1,541	1,541	-
<b>Fund Balance End of Year</b>	<u>\$ 4,914</u>	<u>\$ 5,335</u>	<u>\$ 421</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, 2010

	<b>Probate Court Security Grant</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 21,900	\$ 1,900
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Contractual Services	22,239	10,000	12,239
<b>Net Change in Fund Balance</b>	(2,239)	11,900	14,139
<b>Fund Balance Beginning of Year</b>	90,119	90,119	-
<b>Prior Year Encumbrances Appropriated</b>	2,239	2,239	-
<b>Fund Balance End of Year</b>	<u>\$ 90,119</u>	<u>\$ 104,258</u>	<u>\$ 14,139</u>

	<b>Sheriff Law Enforcement</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 75,000	\$ -	\$ (75,000)
Licenses and Permits	-	78,560	78,560
Intergovernmental	300,000	123,689	(176,311)
<b>Total Revenues</b>	<u>375,000</u>	<u>202,249</u>	<u>(172,751)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	40,000	18,872	21,128
Materials and Supplies	6,515	1,359	5,156
Contractual Services	144,290	112,293	31,997
Capital Outlay	166,810	110,548	56,262
Other	103,416	36,755	66,661
<b>Total Expenditures</b>	<u>461,031</u>	<u>279,827</u>	<u>181,204</u>
<b>Net Change in Fund Balance</b>	(86,031)	(77,578)	8,453
<b>Fund Balance Beginning of Year</b>	78,582	78,582	-
<b>Prior Year Encumbrances Appropriated</b>	7,449	7,449	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 8,453</u>	<u>\$ 8,453</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, 2010

## Geographical Information Systems

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Fund Balance Beginning of Year</b>	\$ 11,272	\$ 11,272	\$ -
<b>Fund Balance End of Year</b>	<u>\$ 11,272</u>	<u>\$ 11,272</u>	<u>\$ -</u>

## Board of Elections

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 41,909	\$ 26,804	\$ (15,105)
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	39,425	15,220	24,205
Other	<u>2,484</u>	<u>2,484</u>	-
<b>Total Expenditures</b>	<u>41,909</u>	<u>17,704</u>	<u>24,205</u>
<b>Net Change in Fund Balance</b>	-	9,100	9,100
<b>Fund Balance Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 9,100</u>	<u>\$ 9,100</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, 2010

	<b>Special Assessment Bond Retirement</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ 525,000	\$ 516,633	\$ (8,367)
<b>Expenditures</b>			
Debt Service			
Principal Retirement	422,248	299,986	122,262
Interest and Fiscal Charges	196,723	196,723	-
Issuance Costs	39,378	39,378	-
<b>Total Expenditures</b>	<b>658,349</b>	<b>536,087</b>	<b>122,262</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(133,349)</b>	<b>(19,454)</b>	<b>113,895</b>
<b>Other Financing Sources (Uses)</b>			
Payment to Refunded Bond Escrow Agent	(855,000)	(855,000)	-
Proceeds of Refunding Bonds	2,578,072	2,578,072	-
Premium on Bonds Issued	19,433	19,433	-
<b>Total Other Financing Sources (Uses)</b>	<b>1,742,505</b>	<b>1,742,505</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>1,609,156</b>	<b>1,723,051</b>	<b>113,895</b>
<b>Fund Balance Beginning of Year</b>	<b>200,374</b>	<b>200,374</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 1,809,530</b>	<b>\$ 1,923,425</b>	<b>\$ 113,895</b>

	<b>General Obligation Bond Retirement</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Fund Balance Beginning of Year</b>	<b>200,940</b>	<b>200,940</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 200,940</b>	<b>\$ 200,940</b>	<b>\$ -</b>



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

## Jail Capital Improvements

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Fund Balance Beginning of Year</b>	\$ 6,775	6,775	-
<b>Fund Balance End of Year</b>	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>

## Board of Developmental Disabilities Capital

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 919,935	\$ -	\$ (919,935)
<b>Expenditures</b>			
Capital Outlay	885,000	632,499	252,501
<b>Deficiency of Revenues Under Expenditures</b>	34,935	(632,499)	(667,434)
<b>Other Financing Source</b>			
Transfers In	435,000	872,419	437,419
<b>Net Change in Fund Balance</b>	469,935	239,920	(230,015)
<b>Fund Balance Beginning of Year</b>	108,751	108,751	-
<b>Fund Balance End of Year</b>	<u>\$ 578,686</u>	<u>\$ 348,671</u>	<u>\$ (230,015)</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, 2010

## Courthouse Restoration

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<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

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<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

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	\$ 15,335,319	\$ 10,402,211	\$ (4,933,108)
<i>Expenditures</i>			
Capital Outlay	<u>15,335,319</u>	<u>10,402,211</u>	<u>4,933,108</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

	<u>Permanent Improvement</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ -	\$ 1,529	\$ 1,529
<b>Expenditures</b>			
Capital Outlay	706,016	675,207	30,809
<b>Deficiency of Revenues Under Expenditures</b>	(706,016)	(673,678)	32,338
<b>Other Financing Source</b>			
Sale of Capital Assets	-	5,552	5,552
<b>Net Change in Fund Balance</b>	(706,016)	(668,126)	37,890
<b>Fund Balance Beginning of Year</b>	1,675,435	1,675,435	-
<b>Prior Year Encumbrances Appropriated</b>	595,702	595,702	-
<b>Fund Balance End of Year</b>	<u>\$ 1,565,121</u>	<u>\$ 1,603,011</u>	<u>\$ 37,890</u>

	<u>Survey Monument</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 3,600	\$ 3,600	\$ -
<b>Expenditures</b>			
Capital Outlay	3,600	3,548	52
<b>Net Change in Fund Balance</b>	-	52	52
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 52</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,500,000	\$ 21,291,857	\$ 791,857
Intergovernmental	2,161,273	1,499,462	(661,811)
Special Assessments	441,925	458,446	16,521
Other Operating Revenues	-	24,699	24,699
<b>Total Revenues</b>	<u>23,103,198</u>	<u>23,274,464</u>	<u>171,266</u>
<b>Expenses</b>			
Personal Services	5,475,000	4,999,389	475,611
Contractual Services	10,677,184	9,842,761	834,423
Materials and Supplies	1,293,862	1,131,400	162,462
Other Operating Expenses	171,278	127,573	43,705
Capital Outlay	10,630,090	4,668,084	5,962,006
Debt Service			
Principal Retirement	17,738,566	17,476,436	262,130
Interest and Fiscal Charges	1,624,136	1,624,136	-
Bond Issuance Costs	217,098	217,098	-
<b>Total Expenses</b>	<u>47,827,214</u>	<u>40,086,877</u>	<u>7,740,337</u>
<b>Operating Income (Loss)</b>	(24,724,016)	(16,812,413)	7,911,603
<b>Non-Operating Revenue (Expense)</b>			
Payment to Refunded Bond Escrow Agent	(1,498,602)	(1,498,602)	-
Proceeds of Loans	6,710,000	6,710,000	-
Proceeds of OWDA Loans	1,088,287	1,672,576	584,289
Proceeds of OPWC Loans	-	199,714	199,714
Proceeds of Refunding Bonds	6,356,928	6,356,928	-
Premium on Bonds Issued	47,918	47,918	-
<b>Total Non-Operating Revenue (Expense)</b>	<u>12,704,531</u>	<u>13,488,534</u>	<u>784,003</u>
<b>Change in Fund Equity</b>	(12,019,485)	(3,323,879)	8,695,606
<b>Fund Equity Beginning of Year</b>	8,170,667	8,170,667	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,823,610</u>	<u>3,823,610</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ (25,208)</u>	<u>\$ 8,670,398</u>	<u>\$ 8,695,606</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 670,000	\$ 676,270	\$ 6,270
Other Operating Revenues	<u>5,000</u>	<u>49</u>	<u>(4,951)</u>
<b>Total Revenues</b>	<u>675,000</u>	<u>676,319</u>	<u>1,319</u>
<b>Expenses</b>			
Personal Services	206,000	138,565	67,435
Contractual Services	499,160	425,355	73,805
Materials and Supplies	75,625	5,844	69,781
Other Operating Expenses	10,898	2,050	8,848
Capital Outlay	100,000	-	100,000
Debt Service			
Principal Retirement	71,952	60,000	11,952
Interest and Fiscal Charges	29,073	29,073	-
Issuance Costs	<u>19,948</u>	<u>19,948</u>	<u>-</u>
<b>Total Expenses</b>	<u>1,012,656</u>	<u>680,835</u>	<u>331,821</u>
<b>Operating Income (Loss)</b>	(337,656)	(4,516)	333,140
<b>Non-Operating Revenue (Expense)</b>			
Payment to Refunded Bond Escrow Agent	(445,000)	(445,000)	-
Proceeds of Refunding Bonds	450,000	450,000	-
Premium on Debt Issued	<u>3,392</u>	<u>3,392</u>	<u>-</u>
<b>Total Non-Operating Revenue (Expense)</b>	<u>8,392</u>	<u>8,392</u>	<u>-</u>
<b>Change in Fund Equity</b>	(329,264)	3,876	333,140
<b>Fund Equity Beginning of Year</b>	693,512	693,512	-
<b>Prior Year Encumbrances Appropriated</b>	<u>100,683</u>	<u>100,683</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 464,931</u>	<u>\$ 798,071</u>	<u>\$ 333,140</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity  
Budget and Actual (Non-GAAP Basis) - Molly Stark Hospital  
For the Year Ended December 31, 2010*

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<i><b>Fund Equity Beginning of Year</b></i>	\$ <u>10</u>	\$ <u>10</u>	\$ -
<i><b>Fund Equity End of Year</b></i>	\$ <u><u>10</u></u>	\$ <u><u>10</u></u>	\$ <u><u>-</u></u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
Budget and Actual (Non-GAAP Basis) - Sheriff's Webcheck Service  
For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 24,410	\$ (5,590)
Other Operating Revenues	<u>-</u>	<u>28,265</u>	<u>28,265</u>
<b>Total Revenues</b>	<u>30,000</u>	<u>52,675</u>	<u>22,675</u>
<b>Expenses</b>			
Personal Services	47,797	17,547	30,250
Contractual Services	2,500	400	2,100
Materials and Supplies	3,112	-	3,112
Other Operating Expenses	<u>15,454</u>	<u>15,434</u>	<u>20</u>
<b>Total Expenses</b>	<u>68,863</u>	<u>33,381</u>	<u>35,482</u>
<b>Change in Fund Equity</b>	(38,863)	19,294	58,157
<b>Fund Equity Beginning of Year</b>	34,617	34,617	-
<b>Prior Year Encumbrances Appropriated</b>	<u>6,251</u>	<u>6,251</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 2,005</u>	<u>\$ 60,162</u>	<u>\$ 58,157</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget and Actual (Non-GAAP Basis) - Auditor's License Bureau  
 For the Year Ended December 31, 2010

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 328,000	\$ 379,064	\$ 51,064
Other Operating Revenues	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
<b>Total Revenues</b>	<u>340,000</u>	<u>379,064</u>	<u>39,064</u>
<b>Expenses</b>			
Personal Services	204,000	197,720	6,280
Contractual Services	60,209	59,797	412
Materials and Supplies	13,581	9,962	3,619
Other Operating Expenses	39,217	30,392	8,825
Capital Outlay	<u>4,500</u>	<u>2,275</u>	<u>2,225</u>
<b>Total Expenses</b>	<u>321,507</u>	<u>300,146</u>	<u>21,361</u>
<b>Change in Fund Equity</b>	18,493	78,918	60,425
<b>Fund Equity Beginning of Year</b>	34,537	34,537	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,507</u>	<u>4,507</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 57,537</u>	<u>\$ 117,962</u>	<u>\$ 60,425</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, 2010

## Self Insurance

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 16,667,900	\$ 16,253,335	\$ (414,565)
Other Operating Revenues	-	137,863	137,863
<b>Total Revenues</b>	<u>16,667,900</u>	<u>16,391,198</u>	<u>(276,702)</u>
<b>Expenses</b>			
Contractual Services	328,837	288,625	40,212
Claims	17,509,286	15,046,355	2,462,931
Materials and Supplies	500	270	230
Other Operating Expenses	42,214	40,088	2,126
<b>Total Expenses</b>	<u>17,880,837</u>	<u>15,375,338</u>	<u>2,505,499</u>
<b>Operating Income (Loss)</b>	(1,212,937)	1,015,860	2,228,797
<b>Non-Operating Revenues</b>			
Interest	-	37	37
Transfers In	195,350	195,350	-
<b>Total Non-Operating Revenues</b>	195,350	195,387	37
<b>Change in Fund Equity</b>	(1,017,587)	1,211,247	2,228,834
<b>Fund Equity Beginning of Year</b>	4,726,899	4,726,899	-
<b>Prior Year Encumbrances Appropriated</b>	890,504	890,504	-
<b>Fund Equity End of Year</b>	<u>\$ 4,599,816</u>	<u>\$ 6,828,650</u>	<u>\$ 2,228,834</u>

## Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 1,185,116	\$ 1,185,116
Other Operating Revenues	-	122,132	122,132
<b>Total Revenues</b>	<u>-</u>	<u>1,307,248</u>	<u>1,307,248</u>
<b>Expenses</b>			
Contractual Services	53,300	36,879	16,421
Claims	3,542,880	1,886,709	1,656,171
Materials and Supplies	5,000	500	4,500
Other Operating Expenses	200	142	58
Capital Outlay	5,000	-	5,000
<b>Total Expenses</b>	<u>3,606,380</u>	<u>1,924,230</u>	<u>1,682,150</u>
<b>Change in Fund Equity</b>	(3,606,380)	(616,982)	2,989,398
<b>Fund Equity Beginning of Year</b>	3,599,907	3,599,907	-
<b>Prior Year Encumbrances Appropriated</b>	6,473	6,473	-
<b>Fund Equity End of Year</b>	<u>\$ -</u>	<u>\$ 2,989,398</u>	<u>\$ 2,989,398</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

## *George C. Brissel*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Equity Beginning of Year</i>	\$ 2,190	\$ 2,190	\$ -
<i>Fund Equity End of Year</i>	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>

## *Board of Developmental Disabilities Gifts & Donations*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Other	\$ 5,000	\$ -	\$ (5,000)
<i>Expenses</i>			
Other	5,000	-	5,000
<i>Net Change in Fund Equity</i>	-	-	-
<i>Fund Equity Beginning of Year</i>	161,025	161,025	-
<i>Fund Equity End of Year</i>	<u>\$ 161,025</u>	<u>\$ 161,025</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2010

	<u>Juvenile Court Gifts &amp; Donations</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Other	\$ 1,500	\$ 1,715	\$ 215
<b>Expenses</b>			
Current:			
General Government - Judicial			
Personal Services	135	135	-
Other	<u>2,756</u>	<u>1,456</u>	<u>1,300</u>
<b>Total Expenses</b>	<u>2,891</u>	<u>1,591</u>	<u>1,300</u>
<b>Net Change in Fund Equity</b>	(1,391)	124	1,515
<b>Fund Equity Beginning of Year</b>	<u>1,391</u>	<u>1,391</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>-</u>	<u>\$ 1,515</u>	<u>\$ 1,515</u>



# Statistical Section

# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2010  
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 Nine Years.....	S1
Changes in Net Assets – Primary Government- Last Nine Years.....	S2
Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S6

### **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.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S11
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	S12
Principal Tax Payers – Real Estate Property Tax – Current and Nine Years Ago....	S13
Principal Tax Payers – Public Utility Tangible Personal Property Tax – Current and Nine Years Ago.....	S14
Sales Tax Revenue by Industry – Current and Previous Year.....	S15
Special Assessments Billed and Collected – Last Ten Years.....	S16

### **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.....	S17
Computation of Legal Debt Margin – Current Year.....	S18

# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2010  
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*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.....	S19
Principal Employers – Current and Nine Years Ago.....	S20

## **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 Ten Years.....	S21
Operating Indicators – Last Seven Years.....	S22
Capital Asset Indicators – Last Seven Years.....	S23

# STARK COUNTY, OHIO

## Net Assets By Component

### Last Nine Years

(accrual basis of accounting)

	<u>2010</u>	<u>2009</u>	<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	\$ 160,060,611	\$ 153,723,551	\$ 149,914,590	\$ 149,410,966	\$ 147,130,113	\$ 138,175,132	\$ 92,523,227	\$ 58,545,669	\$ 49,347,662
Capital Projects	429,126	144,126	144,126	2,469,353	440,114	1,423,668	76,743	670,229	619,585
Debt Service	5,858,317	2,932,354	3,209,740	-	-	2,324,103	2,939,217	1,292,072	2,539,143
Other Purposes	115,699,339	102,232,991	92,000,325	106,296,995	103,240,147	90,844,694	85,767,688	69,179,655	77,249,447
Unrestricted	27,684,015	26,287,989	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>309,731,408</u>	<u>285,321,011</u>	<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 Unrestricted	99,885,543	97,890,013	98,265,965	93,768,684	89,525,292	85,698,958	82,891,649	71,905,106	66,326,759
<i>Total Business-Type Activity Net Assets</i>	<u>17,549,742</u>	<u>17,209,308</u>	<u>14,450,326</u>	<u>17,511,294</u>	<u>18,003,855</u>	<u>18,395,397</u>	<u>16,515,890</u>	<u>21,178,389</u>	<u>18,725,322</u>
	<u>117,435,285</u>	<u>115,099,321</u>	<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	259,946,154	251,613,564	248,180,555	243,179,650	236,655,405	223,874,090	175,414,876	130,450,775	115,674,421
Unrestricted	105,309,740	105,309,741	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>45,233,757</u>	<u>43,497,297</u>	<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>\$ 427,166,693</u>	<u>\$ 400,420,332</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

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

Changes in Net Assets - Primary Government  
Last Nine Years

Program Revenues	2010	2009	2008	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Revenues:</i>									
Charges for Services									
General Government:									
Legislative and Executive	\$ 11,541,299	\$ 13,364,708	\$ 12,925,934	\$ 18,091,777	\$ 16,507,205	\$ 16,287,032	\$ 16,221,304	\$ 15,840,691	\$ 15,946,658
Judicial	7,129,824	5,742,269	5,304,446	5,432,845	4,878,013	5,056,812	4,370,527	4,073,344	3,628,130
Public Safety	4,783,600	4,414,237	4,411,631	4,566,543	3,846,083	3,025,109	4,196,427	3,426,905	2,434,437
Public Works	107,248	115,664	99,911	106,638	116,340	99,871	106,811	125,000	155,329
Health	1,360,410	2,093,756	3,561,864	4,752,389	4,351,288	2,727,888	1,425,742	1,231,540	1,244,622
Human Services	1,194,941	1,210,993	2,573,947	1,386,473	1,199,335	1,680,629	1,439,316	1,474,535	1,162,805
Intergovernmental	81,650	77,913	80,774	87,188	81,223	90,386	85,597	89,791	96,347
<i>Total Charges for Services</i>	<u>26,198,972</u>	<u>27,019,540</u>	<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	1,171,234	3,938,487	896,183	497,797	1,440,874	862,428	957,092	732,770	996,601
Judicial	350,499	212,179	223,819	192,088	189,953	112,391	216,985	220,426	372,356
Public Safety	3,993,096	8,994,901	5,217,805	7,103,053	4,945,964	7,543,082	3,574,745	2,200,360	3,373,168
Public Works	17,440,944	15,926,703	16,050,955	15,780,835	15,874,094	14,674,273	17,104,017	14,785,049	13,795,662
Health	61,912,126	57,616,964	40,875,160	44,011,975	42,508,412	40,296,097	40,348,663	33,075,438	36,606,034
Human Services	42,632,176	53,477,821	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 &amp; Interest</i>	<u>127,500,075</u>	<u>140,167,055</u>	<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	13,213,520	9,367,575	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>13,213,520</u>	<u>9,367,575</u>	<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>\$ 166,912,567</u>	<u>\$ 176,554,170</u>	<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	21,349,721	21,335,953	20,693,375	19,533,414	19,658,495	19,563,248	18,860,765	16,099,037	15,569,420
Water	678,582	663,841	635,154	669,607	588,197	705,646	661,789	542,240	484,041
Sheriff's Webcheck	24,410	34,924	38,551	16,060	10,560	1,050	-	-	-
Auditor's License Bureau	381,795	323,954	99,986	-	-	-	-	-	-
<i>Total Charges for Services</i>	<u>22,434,508</u>	<u>22,358,672</u>	<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>
Operating and Capital Grants and Contribution									
Sewer	1,624,314	1,077,984	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
<i>Total Operating and Capital Grants and Contribution</i>	<u>1,624,314</u>	<u>1,077,984</u>	<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>24,058,822</u>	<u>23,436,656</u>	<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>\$ 190,971,389</u>	<u>\$ 199,990,826</u>	<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 Nine Years

Expenses	2010	2009	2008	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Expenses:</i>									
<i>General Government:</i>									
Legislative and Executive	\$ 27,652,672	\$ 27,297,677	\$ 20,726,938	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620	\$ 18,088,590	\$ 18,381,739
Judicial	16,259,692	16,619,845	16,508,346	16,373,379	15,212,867	14,295,927	13,863,270	12,263,463	13,262,811
Public Safety	27,189,232	28,967,133	29,035,723	28,753,397	12,848,370	25,940,588	22,751,546	20,021,976	19,766,531
Public Works	23,379,836	23,122,493	21,293,041	21,919,946	33,964,161	17,609,194	16,384,526	13,432,897	12,994,661
Health	84,524,663	84,924,805	81,485,624	80,806,196	79,741,796	75,026,635	71,168,032	64,499,775	67,800,614
Human Services	54,445,251	65,846,396	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
Other	-	-	943,632	4,595,577	-	2,162,923	2,081,356	1,916,627	1,677,857
Intergovernmental	79,888	78,984	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	204,749	219,165	287,439	260,811	283,533	316,067	206,312	209,671	207,494
Issuance Costs	39,378	-	-	-	-	-	-	-	-
<b>Total Governmental Program Expenses</b>	<b>233,775,361</b>	<b>247,076,498</b>	<b>247,762,056</b>	<b>253,542,169</b>	<b>241,271,634</b>	<b>231,963,963</b>	<b>214,936,608</b>	<b>201,803,466</b>	<b>209,150,925</b>
<i>Business-Type Expenses:</i>									
Sewer	20,779,522	20,085,452	20,044,904	19,282,458	18,833,692	17,528,352	17,589,480	16,150,958	16,522,243
Water	729,126	739,637	745,422	626,708	741,256	715,982	475,459	620,500	521,413
Molly	233	233	233	233	4,066	2,067	2,067	2,067	58,332
Nist	-	-	-	-	-	-	-	-	75,281
Sheriff's Webcheck	29,987	22,295	26,926	7,131	5,710	459	-	-	-
Auditor's License Bureau	288,313	269,662	139,660	-	-	-	-	-	-
<b>Total Business-Type Expenses</b>	<b>21,827,181</b>	<b>21,117,279</b>	<b>20,957,145</b>	<b>19,916,530</b>	<b>19,584,724</b>	<b>18,246,860</b>	<b>18,067,006</b>	<b>16,773,525</b>	<b>17,177,269</b>
<b>Total - Primary Government Expenses</b>	<b>\$ 255,602,542</b>	<b>\$ 268,193,777</b>	<b>\$ 268,719,201</b>	<b>\$ 273,458,699</b>	<b>\$ 260,856,648</b>	<b>\$ 250,210,823</b>	<b>\$ 233,003,614</b>	<b>\$ 218,576,991</b>	<b>\$ 226,328,194</b>
Net (Expense)/Revenue									
Governmental Activities	(66,862,794)	(70,522,328)	(93,792,887)	(91,109,726)	(75,434,606)	(75,741,204)	(58,718,780)	(65,659,043)	(68,155,747)
Business-Type Activities	2,231,641	2,319,377	1,373,473	3,525,956	2,263,102	4,616,058	5,631,478	7,699,709	1,679,937
<b>Total Primary government net expense</b>	<b>(64,631,153)</b>	<b>(68,202,951)</b>	<b>(92,419,414)</b>	<b>(87,583,770)</b>	<b>(73,171,504)</b>	<b>(71,125,146)</b>	<b>(53,087,302)</b>	<b>(57,959,334)</b>	<b>(66,475,810)</b>
<b>General Revenues</b>									
<i>Governmental Revenues</i>									
Property Taxes									
General Purposes	12,956,140	13,384,410	14,667,418	15,427,988	14,181,225	14,132,539	13,850,372	12,603,356	12,822,390
Developmental Disabilities	28,246,152	18,830,418	19,979,309	21,445,647	22,074,476	30,144,064	29,693,395	18,218,265	18,597,482
Emergency Services	535,062	527,204	551,042	580,720	585,534	587,883	578,378	502,487	512,424
Mental Health	6,230,275	4,646,607	4,828,872	5,110,371	5,152,576	5,193,474	5,111,407	5,101,318	5,160,639
Children's Services	8,266,992	8,157,590	8,602,472	8,996,940	9,044,770	5,441,622	5,357,212	5,315,963	5,420,396
Sales Tax	20,223,966	29,947,904	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	9,501,713	5,906,407	8,601,827	19,212,051	19,938,057	16,009,531	13,421,279	11,864,912	13,146,256
Premium on Debt Issued	19,433	-	-	-	-	-	-	-	-
Gain on Sale of Capital Asset	-	1,765,187	-	21,828	-	47,477	14,536	8,254	16,138
Investment Earnings	1,849,388	2,096,438	5,120,020	6,704,326	-	3,218,995	1,994,933	1,978,888	3,921,066
Miscellaneous	4,218,910	10,352,524	7,545,658	7,282,509	5,446,884	6,665,289	5,001,005	3,564,674	5,124,064
<b>Total Governmental Revenues</b>	<b>92,048,031</b>	<b>95,614,689</b>	<b>85,045,617</b>	<b>97,770,449</b>	<b>87,959,806</b>	<b>92,702,890</b>	<b>86,470,183</b>	<b>64,617,744</b>	<b>64,720,855</b>
<i>Business-Type Revenues</i>									
Investment earnings	-	-	-	-	-	-	56,015	85,145	173,671
Premium on Debt Issued	51,310	-	-	-	-	-	-	-	-
Miscellaneous	53,013	63,653	133,367	224,875	474,325	70,758	3,641,501	246,560	331,434
<b>Total Business-Type Revenues</b>	<b>104,323</b>	<b>63,653</b>	<b>133,367</b>	<b>224,875</b>	<b>474,325</b>	<b>70,758</b>	<b>3,697,516</b>	<b>331,705</b>	<b>505,105</b>
<i>Transfers</i>	-	-	(70,527)	-	-	-	-	-	-
<b>Total General Revenues</b>	<b>92,152,354</b>	<b>95,678,342</b>	<b>85,178,984</b>	<b>97,995,324</b>	<b>95,081,985</b>	<b>92,773,648</b>	<b>90,167,699</b>	<b>64,949,449</b>	<b>65,225,960</b>
Extraordinary Item	-	-	(1,107,130)	-	-	-	-	-	-
<b>Total General Revenues and Extraordinary Item</b>	<b>92,152,354</b>	<b>95,678,342</b>	<b>84,071,854</b>	<b>97,995,324</b>	<b>95,081,985</b>	<b>92,773,648</b>	<b>90,167,699</b>	<b>64,949,449</b>	<b>65,225,960</b>
<i>Transfers</i>	-	-	70,527	-	-	-	-	-	-
<i>Change in Net Assets</i>									
Governmental Activities	\$ 25,185,237	\$ 25,092,361	\$ (9,783,873)	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686	\$ 27,751,403	\$ (1,041,299)	\$ (3,434,892)
Business-Type Activities	2,335,964	2,383,030	1,436,313	3,750,831	3,434,792	4,686,816	9,328,994	8,031,414	2,185,042
<b>Total Primary Government</b>	<b>\$ 27,521,201</b>	<b>\$ 27,475,391</b>	<b>\$ (8,347,560)</b>	<b>\$ 10,411,554</b>	<b>\$ 22,607,846</b>	<b>\$ 21,648,502</b>	<b>\$ 37,080,397</b>	<b>\$ 6,990,115</b>	<b>\$ (1,249,850)</b>

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**  
*Fund Balances - Governmental Funds*  
*Last Ten Years*

<b>Fund Balances</b>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>General Fund</i>						
Reserved for Encumbrances	\$ 4,276,266	\$ 1,635,434	\$ 1,827,785	\$ 2,946,965	\$ 2,548,884	\$ 3,327,170
Reserved for Inventory			-	-	-	-
Reserved for Unclaimed Monies	705,177	632,568	557,951	547,128	463,273	410,227
Unreserved:						
Undesignated, Reported in:						
General Fund	<u>12,982,951</u>	<u>13,572,152</u>	<u>5,008,022</u>	<u>10,097,617</u>	<u>10,450,428</u>	<u>9,422,082</u>
<i>Total General Fund Balances</i>	<u>\$ 17,964,394</u>	<u>\$ 15,840,154</u>	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>
<i>Other Governmental Funds</i>						
Reserved for Encumbrances	\$ 13,795,416	\$ 16,483,631	\$ 18,932,044	\$ 9,508,158	\$ 12,403,579	\$ 14,820,349
Reserved for Debt Service		-	-	377,380	369,576	337,172
Reserved for Loan Guarantee	2,914,587	2,811,794	2,632,587	2,464,176	2,074,427	1,996,068
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	65,882,120	46,377,626	40,086,827	61,607,674	50,495,316	42,639,887
Debt Service	2,124,365	401,314	395,074	-	-	-
Capital Projects Funds	<u>2,093,080</u>	<u>1,680,047</u>	<u>919,918</u>	<u>1,249,725</u>	<u>514,091</u>	<u>1,239,449</u>
<i>Total Other Governmental Fund Balances</i>	<u>\$ 86,809,568</u>	<u>\$ 67,754,412</u>	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>

(continued)

Source: Stark County Auditor

**STARK COUNTY, OHIO**  
*Fund Balances - Governmental Funds*  
*Last Ten Years*

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 4,362,677	\$ 3,115,826	\$ 2,995,691	\$ 1,547,789
-	-	-	-
535,534	757,713	855,220	549,043
<u>8,908,134</u>	<u>9,144,643</u>	<u>8,371,946</u>	<u>14,133,520</u>
<u>\$ 13,806,345</u>	<u>\$ 13,018,182</u>	<u>\$ 12,222,857</u>	<u>\$ 16,230,352</u>
\$ 23,845,861	\$ 8,467,213	\$ 9,087,996	\$ 8,884,488
355,609	320,942	360,760	-
1,799,892	1,674,733	1,493,087	1,621,541
34,747,927	35,284,835	41,924,216	46,748,865
-	-	-	-
523,294	10,705,048	11,715,312	-
<u>\$ 61,272,583</u>	<u>\$ 56,452,771</u>	<u>\$ 64,581,371</u>	<u>\$ 57,254,894</u>

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds

Last Ten Years

<i>Revenues</i>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Property and Other Local Taxes	\$ 55,600,739	\$ 49,831,845	\$ 48,113,981	\$ 51,463,575	\$ 51,623,475
Permissive Sales Tax	22,357,457	24,059,402	15,165,363	13,006,191	12,737,405
Charges for Services	24,866,762	26,012,183	26,609,384	29,315,443	28,725,472
Licenses and Permits	118,280	130,740	125,123	72,228	69,825
Fines and Forfeitures	981,762	562,994	652,430	672,351	630,364
Intergovernmental	151,962,425	150,854,585	136,248,661	150,291,154	149,285,521
Special Assessments	539,945	639,461	721,425	660,725	702,783
Interest	1,850,651	2,096,438	5,120,020	6,704,326	5,446,884
Rent	323,464	327,095	349,856	369,693	374,321
Other	<u>7,286,332</u>	<u>7,886,290</u>	<u>8,339,664</u>	<u>7,650,226</u>	<u>7,068,379</u>
<b>Total Revenues</b>	<b><u>265,887,817</u></b>	<b><u>262,401,033</u></b>	<b><u>241,445,907</u></b>	<b><u>260,205,912</u></b>	<b><u>256,664,429</u></b>

### Expenditures

Current:

General Government:					
Legislative and Executive	27,315,200	26,473,960	20,053,140	20,446,747	18,807,386
Judicial	16,597,403	16,376,811	16,753,767	16,746,257	15,603,021
Public Safety	27,873,870	28,951,667	27,045,819	26,557,309	25,842,558
Public Works	20,785,434	18,182,018	17,514,932	16,127,738	18,288,286
Health	83,583,620	84,120,127	81,291,464	80,054,933	79,319,272
Human Services	58,205,760	66,055,378	70,796,361	70,881,548	68,433,207
Other	-	-	943,632	523,167	639,792
Capital Outlay	11,097,607	12,546,755	7,461,021	9,684,316	14,128,155
Intergovernmental	79,888	78,984	6,874,483	8,986,247	11,173,112
Debt Service:					
Principal Retirement	553,869	450,026	592,091	537,964	604,269
Interest and Fiscal Charges	203,428	220,862	289,064	262,427	285,105
Issuance Costs	<u>39,378</u>	-	-	-	-
<b>Total Expenditures</b>	<b><u>246,335,457</u></b>	<b><u>253,456,588</u></b>	<b><u>249,615,774</u></b>	<b><u>250,808,653</u></b>	<b><u>253,124,163</u></b>

### Excess of Revenues Over (Under)

<b>Expenditures</b>	19,552,360	8,944,445	(8,169,867)	9,397,258	3,540,266
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### Other Financing Sources (Uses)

Transfers In	872,419	34,397	1,445,995	1,930,000	1,179,477
Proceeds of Loans	-	2,339,501	-	-	-
Proceeds from Sale of Capital Assets	79,881	1,882,863	23,958	21,828	172,518
Inception of Capital Lease	-	67,549	-	60,163	45,808
Issuance of Loans	-	-	-	-	-
Transfers Out	(1,067,769)	(34,397)	(1,375,468)	(1,930,000)	(1,179,477)
Proceeds of Bonds	2,578,072	-	-	-	-
Premium on Debt Issued	19,433	-	-	-	-
Payment to Refunded Bond Escrow Agent	(855,000)	-	-	-	-
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>1,627,036</u></b>	<b><u>4,289,913</u></b>	<b><u>94,485</u></b>	<b><u>81,991</u></b>	<b><u>218,326</u></b>

Extraordinary	-	-	(1,107,130)	-	-
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<b>Net Change in Fund Balances</b>	<b><u>\$ 21,179,396</u></b>	<b><u>\$ 13,234,358</u></b>	<b><u>\$ (9,182,512)</u></b>	<b><u>\$ 9,479,249</u></b>	<b><u>\$ 3,758,592</u></b>
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### Debt Service as a Percentage of Noncapital Expenditures

0.32%	0.28%	0.36%	0.33%	0.37%
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(continued)

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 55,272,781	\$ 54,278,347	\$ 41,705,229	\$ 41,742,588	\$ 42,240,286
12,511,134	12,574,129	5,564,319	1,438,992	1,230,287
25,897,268	24,809,447	23,757,323	22,174,314	20,710,971
75,166	96,213	72,710	66,110	63,025
578,195	944,476	880,887	644,595	1,028,600
141,879,957	131,346,268	125,043,646	128,945,114	128,965,492
706,541	442,842	441,763	501,310	525,817
3,218,997	1,994,933	1,978,889	3,921,068	7,460,524
399,983	363,010	418,420	438,672	473,366
<u>7,143,589</u>	<u>7,234,707</u>	<u>4,360,505</u>	<u>4,264,506</u>	<u>4,199,711</u>
<u>247,683,611</u>	<u>234,084,372</u>	<u>204,223,691</u>	<u>204,137,269</u>	<u>206,898,079</u>
22,050,554	17,413,027	16,802,004	16,240,362	17,276,975
15,499,876	14,332,415	12,573,286	12,897,945	12,655,934
25,963,813	27,332,284	19,433,106	19,811,479	20,218,484
24,389,113	20,276,427	16,496,313	16,981,670	15,315,913
72,047,118	70,383,075	65,888,811	65,174,271	59,848,299
63,317,341	61,232,137	64,615,161	64,134,927	67,012,593
867,147	1,049,024	889,611	694,952	1,310,711
16,623,836	5,566,454	5,961,169	8,330,772	1,997,036
10,408,714	10,521,880	8,766,802	10,185,441	10,001,689
638,886	467,544	367,771	627,823	651,817
322,464	191,623	211,165	209,352	256,221
-	-	-	-	-
<u>252,128,862</u>	<u>228,765,890</u>	<u>212,005,199</u>	<u>215,288,994</u>	<u>206,545,672</u>
(4,445,251)	5,318,482	(7,781,508)	(11,151,725)	352,407
138,284	1,063,558	412,314	8,381,934	648,081
47,477	14,536	8,254	16,138	56,798
50,516	274,957	439,979	50,445	71,192
3,638,234	(1,063,558)	-	-	-
(315,784)	3,488,264	(412,314)	(4,240,967)	(736,581)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	(3,488,264)	-	-	-
<u>3,558,727</u>	<u>289,493</u>	<u>448,233</u>	<u>4,207,550</u>	<u>39,490</u>
-	-	-	-	-
<u>\$ (886,524)</u>	<u>\$ 5,607,975</u>	<u>\$ (7,333,275)</u>	<u>\$ (6,944,175)</u>	<u>\$ 391,897</u>
0.41%	0.30%	0.28%	0.40%	0.44%

# 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)	
	Estimated		Estimated		Estimated		Estimated			
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value		
2010	\$ 6,841,753,930	\$ 19,547,868,371	\$ 259,195,100	\$ 1,036,780,400	\$ -	\$ -	\$ 7,100,949,030	\$ 20,584,648,771	34.5	11.50
2009	\$ 7,076,445,030	\$ 20,218,414,371	\$ 236,131,280	\$ 944,525,120	\$ 14,966,780	\$ 149,667,800	\$ 7,327,543,090	\$ 21,312,607,291	34.4	10.10
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	30.7	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	31.5	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	32.3	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	34.2	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	34.2	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	34.1	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	34.0	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	34.2	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% (2001-2005), and for tangible personal property equipment 25% (2001-2005) and 23% for inventory (2003-2005). The percentage for all real property was 35%, for public utility property was 25% (2006-2010), and for tangible personal property inventory, machinery and equipment 18.75% (2006), 12.5% (2007), 6.25% (2008), 0% (2009-2010);

local telephone company property placed into use after 1995 and all long distance and cellular property 25% (2006), 20% (2007), 15% (2008), 10% (2009), 5% (2010); telephone company legacy property 46% (2006), 20% (2007), 15% (2008), 10% (2009); 5% (2010);

(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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<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
Board of Developmental Disabilities	6.80	5.40	5.40	5.40	5.40	6.80	6.80	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	11.50	10.10	10.10	10.10	10.10	11.50	11.50	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	8.10	8.10	5.10
Canton - Canton City	6.10	6.10	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	6.10	6.10	3.10
Jackson	15.50	15.50	15.50	15.50	15.10	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	9.30	9.30	9.30	9.30	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	20.80	20.80	18.00	18.00	18.00	17.30	18.00	16.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	12.80	12.80
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	9.25	9.25	9.75	9.75	9.95	10.25
Nimishillen	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	8.40	8.40	8.40	8.40	7.90	7.90	7.90	7.90	6.90	9.90
Osnaburg - Canton City	6.40	6.40	6.40	-	-	-	-	-	-	-
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	5.90	5.90	5.90	5.90	4.90	7.90
Paris	6.50	6.50	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.70	2.70	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	12.15	12.15	12.15	12.15	10.90	9.75	9.75	9.75	9.25	9.25
Perry - Navarre Village	5.00	5.00	5.00	5.00	9.40	8.25	8.25	8.25	7.75	7.75
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	12.45	12.45	11.65	11.65	11.65	11.65	11.40	10.80
Plain - Canton City	0.10	0.10	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	2.60	2.60	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	7.20	7.20	7.70	7.70	7.70	8.70	8.70	8.70	8.70	8.70
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	5.70	5.70	4.70	4.70	4.70	4.70
Washington	4.75	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.25	5.25
Washington - Alliance City	2.85	2.85	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

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<u>School Districts</u>										
Alliance CSD	60.80	60.70	58.70	57.60	60.30	61.50	54.10	54.40	54.40	54.40
Brown LSD	44.10	44.10	44.10	44.50	44.90	38.60	38.60	38.70	38.70	39.41
Canton CSD	66.40	66.40	65.90	65.90	66.10	66.10	58.20	58.20	58.20	59.20
Canton LSD	50.10	50.10	50.10	50.10	46.20	46.20	46.20	46.20	46.20	46.80
Fairless LSD	50.40	50.30	50.00	49.10	50.40	51.60	46.80	46.50	47.40	47.00
Jackson LSD	52.70	47.40	49.00	48.40	48.50	49.00	46.90	48.30	48.50	45.60
Lake LSD	71.50	71.50	71.30	71.00	60.00	60.60	61.10	62.80	62.80	62.80
Louisville CSD	52.90	53.80	53.90	54.50	55.50	55.50	55.90	55.90	55.90	49.00
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	48.40	48.40	48.40
Massillon CSD	50.10	49.50	49.40	48.60	49.60	51.10	51.70	52.30	50.50	51.60
Minerva LSD	45.00	44.90	45.10	44.00	43.70	45.00	45.70	45.80	46.50	41.80
North Canton CSD	72.00	72.30	72.80	72.80	65.80	65.80	65.50	65.50	65.50	61.10
Northwest LSD	55.50	58.50	59.20	59.00	59.60	60.20	60.80	61.20	54.60	54.20
Osnaaburg LSD	64.40	64.40	63.90	57.20	57.20	57.20	57.20	57.20	57.20	57.20
Perry LSD	48.40	47.80	47.40	46.50	47.50	48.70	49.00	50.20	49.70	49.70
Plain LSD	63.60	57.00	57.50	56.60	57.10	57.60	57.70	57.70	52.60	52.60
Sandy Valley LSD	50.60	50.40	51.10	50.90	49.50	43.90	44.60	44.80	44.40	44.40
Southeast LSD	44.40	44.50	44.60	44.70	45.10	45.10	45.10	46.35	46.35	46.65
Tuscarawas Valley LSD	36.10	36.10	36.30	36.80	36.95	37.00	38.15	38.50	38.70	39.40
Tuslaw LSD	59.30	59.80	59.90	59.90	60.20	60.20	61.00	60.70	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	2.00	2.00	3.20
Wayne County JVSD	4.85	4.85	4.85	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	3.70	3.70	6.00	6.00	5.80	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	11.80	11.80	14.80	11.80	11.80	11.80
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	18.15	18.15	16.90	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	7.05	7.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Limaville	9.90	9.90	9.90	9.90	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	6.30	6.30	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	18.40	18.40	20.40	23.40	23.40	23.40	23.40	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	1.00	1.00	-	-	-	-	-
Massillon Public Library	1.90	1.90	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	1.00	1.00	-	-	-	0.70
Quad Ambulance District	7.00	7.00	7.00	7.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.00	4.00	4.50	4.50	4.50	4.50	4.50	1.50	1.50	1.50

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
2010	\$ 64,529,849	\$ 62,347,277	96.62 %	\$ 1,897,195	\$ 64,244,472	99.56 %	\$ 4,587,641	7.11 %
2009	53,066,270	51,289,784	96.65	1,741,130	53,030,914	99.93	3,965,656	7.47
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

(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
2010	\$ 84,334	\$ 84,319	99.98 %	\$ 48,677	\$ 132,997	157.70 %	\$ 320,975	380.60 %
2009	151,164	150,898	99.82	234,172	385,070	254.74	272,886	180.52
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

Source: Stark County Auditor

Note: The steady decrease in collections from 2005 and forward is due to the phase out of the tangible personal property tax.

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### REAL ESTATE TAX

#### CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2010	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 20,749,590	0.29%
Strip Delaware LLC	20,373,480	0.29%
R L Deville Enterprises LTD	10,882,300	0.15%
Sterilite Corporation of Ohio	9,419,700	0.13%
DHSC LLC	9,410,580	0.13%
HRM Enterprises Inc.	8,825,100	0.12%
WEA Belden LLC	8,579,180	0.12%
Hoover Company I L P	7,697,000	0.11%
Alliance Ventures Inc.	7,684,520	0.11%
American Landfill Inc.	7,261,560	0.10%
<b>Total</b>	<b>\$ 110,883,010</b>	<b>1.56%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 7,100,949,030</b>	

Taxpayer	2001	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	34,309,190	0.53%
Stark Commons Ltd	18,141,090	0.28%
Mercy Medical Center (CSAHS/UHHS - Canton Inc)	14,342,100	0.22%
Maytag Corporation (Hoover Company operations)	12,946,810	0.20%
American Landfill Inc	9,521,140	0.15%
J G Canton Ltd	8,773,520	0.14%
Health Group	7,779,320	0.12%
Roger L. Deville	7,694,210	0.12%
Fitzpatrick Enterprises	6,841,480	0.11%
Schoeppner Properties	6,832,370	0.11%
<b>Total</b>	<b>\$ 127,181,230</b>	<b>1.97%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 6,443,336,305</b>	

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

#### CURRENT YEAR AND NINE YEARS AGO

2010

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 137,923,660	1.94%
Ohio Edison	39,103,750	0.55%
Aqua Ohio Inc	32,170,730	0.45%
East Ohio Gas	21,300,670	0.30%
American Transmission Systems Inc.	10,330,220	0.15%
Norfolk Southern Railway Company	3,220,300	0.05%
Columbia Gas of Ohio Inc.	2,265,990	0.03%
Columbia Gas Transmission	2,118,870	0.03%
Corman R. J. Railroad Company	1,129,110	0.02%
Ohio Water Service Company	588,820	0.01%
<b>Total</b>	<b>\$ 250,152,120</b>	<b>3.52%</b>
Total County Assessed Valuation	<b>\$ 7,100,949,030</b>	

2001

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	\$ 127,948,860	1.99%
East Ohio Gas	60,101,710	0.93%
Ohio Bell Telephone	52,184,570	0.81%
Ohio Edison	47,122,900	0.73%
Consumers Ohio Water Company	18,737,970	0.29%
Norfolk Southern Combined Railroad Subsidiar	7,020,390	0.11%
Columbia Gas of Ohio Inc	6,508,170	0.10%
AT&T Communications of Ohio Inc	2,350,480	0.04%
MCI Telecommunications Corp.	2,082,180	0.03%
Columbia Gas Transmission Corp	1,747,010	0.03%
<b>Total</b>	<b>\$ 325,804,240</b>	<b>5.06%</b>
Total County Assessed Valuation	<b>\$ 6,443,336,305</b>	

Source: Stark County Auditor

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

Industry	2010			2009		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 2,721,471	1	14.68%	\$ 3,915,325	1	16.27%
General Merchandise Stores	2,496,872	2	13.47%	3,213,529	2	13.36%
Building Material and Garden Equip.	1,386,856	3	7.48%	2,207,173	3	9.17%
Miscellaneous Store Retailers	1,343,423	4	7.25%	1,863,049	4	7.74%
Accommodation and Food Services	1,324,222	5	7.15%	-		0.00%
Information	1,119,607	6	6.04%	1,513,673	5	6.29%
Food and Beverage Stores	830,241	7	4.48%	1,155,615	6	4.80%
Clothing & Clothing Accessories	716,507	8	3.87%	909,950	7	3.78%
Health and Personal Care Stores	625,391	9	3.37%	869,933	8	3.62%
Electronic and Appliance Stores	<u>603,332</u>	<u>10</u>	<u>3.26%</u>	<u>747,679</u>	<u>9</u>	<u>3.11%</u>
Total	<u>13,167,922</u>			<u>16,395,926</u>		
Total County Sales Tax	<u>\$ 18,532,610</u>		<u>71.05%</u>	<u>\$24,059,402</u>		<u>68.15%</u>

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>
2010	\$ 1,774,552	\$ 1,864,921	105.1%	\$ 167,487
2009	1,657,687	1,641,477	99.0%	172,205
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

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

**STARK COUNTY, OHIO**

*Ratios of Outstanding Debt by Type  
Last Ten Years*

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
<b>Fiscal Year</b>										
<b>Governmental Activities</b>										
Special Assessment Bonds	\$ 5,345,029	\$ 3,945,255	\$ 4,359,512	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220	\$ 5,959,546	\$ 2,742,592	\$ 3,012,904	\$ 3,278,214
SIB Loan	3,354,594	3,354,594	3,354,594	3,638,234	3,638,234	3,638,234	-	-	-	-
OPWC Loan	3,135,387	2,339,501	-	-	-	-	-	-	-	-
Capital Leases	10,654	86,809	55,130	131,132	214,107	385,498	564,471	499,889	157,369	479,071
<b>Business Type Activities</b>										
General Obligation Bonds	15,487,384	11,839,470	13,037,525	14,207,024	15,339,509	16,444,749	17,518,736	16,960,703	17,644,000	18,423,000
OPWC Loan	552,330	418,869	485,121	551,373	617,625	683,878	750,131	816,384	882,636	948,889
OWDA Loans	10,899,798	11,438,391	12,445,685	13,408,995	14,330,412	15,211,913	16,055,357	16,862,513	17,635,057	18,374,576
Capital Leases	-	-	-	-	-	-	3,046	3,046	4,031	-
<b>Total Primary Government</b>	<b>\$ 38,785,176</b>	<b>\$ 33,422,889</b>	<b>\$ 33,737,567</b>	<b>\$ 36,704,081</b>	<b>\$ 39,302,037</b>	<b>\$ 41,913,492</b>	<b>\$ 40,848,241</b>	<b>\$ 37,885,127</b>	<b>\$ 39,335,997</b>	<b>\$ 41,503,750</b>
Percentage of Personal Income (1)	0.31%	0.27%	0.27%	0.30%	0.33%	0.37%	0.38%	0.35%	0.36%	0.38%
Per Capita (2)	\$ 103.27	\$ 88.54	\$ 88.97	\$ 96.93	\$ 103.28	\$ 110.14	\$ 107.34	\$ 99.55	\$ 103.37	\$ 109.06
Percentage of actual value of taxable property (3)	0.19%	0.16%	0.14%	0.15%	0.18%	0.20%	0.20%	0.20%	0.21%	0.22%

**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, 2010

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2010	\$ 7,100,949,030	\$ 7,100,949,030
Debt Limitation	176,023,726	71,009,490
Total Outstanding Debt:		
General Obligation Bonds	15,487,384	15,487,384
Special Assessment Bonds	5,345,029	5,345,029
Notes	-	-
OWDA Loans	10,899,798	10,899,798
OPWC Loan	3,687,717	3,687,717
ODOT SIB Loan	<u>3,354,594</u>	<u>3,354,594</u>
Total	<u>38,774,522</u>	<u>38,774,522</u>
Exemptions:		
General Obligation Bonds - Enterprise	15,487,384	15,487,384
Special Assessment Bonds	5,345,029	5,345,029
Notes	-	-
OWDA Loans	10,899,798	10,899,798
OPWC Loan	3,687,717	3,687,717
ODOT SIB Loan	<u>3,354,594</u>	<u>3,354,594</u>
Total	<u>38,774,522</u>	<u>38,774,522</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 176,023,726</u>	<u>\$ 71,009,490</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>170,023,726</u>
	<u>\$ 176,023,726</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>
2010	375,586	40.4	61,185	11.3	\$ 12,504,760,284	\$ 33,294
2009	379,466	40.3	61,338	11.2	12,442,595,000	32,790
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

Note: 2010 personal income amounts are estimated using a 0.5% increase from prior year.  
 Median Age computed at 0.1% increase from prior year for 2001 - 2004, 2007, 2008, 2010  
 2005 - 2006 and 2009 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	2010			2001		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	4,955	1	2.95%	3,981	2	2.15%
The Timken Company	3,927	2	2.34%	5,640	1	3.05%
County of Stark	2,600	3	1.55%	2,896	4	1.56%
Mercy Medical Center	2,557	4	1.52%	2,725	5	1.47%
Canton City Board of Education	1,829	5	1.09%	1,914	6	1.03%
Stark State College	1,262	6	0.75%			
Freshmark, Inc.	1,251	7	0.75%			0.00%
Alliance Community Hospital	1,000	8	0.60%			0.00%
Republic Engineered Steels, Inc.	905	9	0.54%	1,660	7	
The Workshops, Inc.	901	10	0.54%			0.00%
Maytag Corp. (Hoover Company operations)	-	-	-	2,900	3	1.57%
General Electric Capital Corp	-	-	-	1,300	8	0.70%
PCC Airfoils	-	-	-	1,250	9	0.67%
Fisher Foods Marketing Inc.	-	-	-	1,034	10	0.56%
<b>Total</b>	<b>21,187</b>		<b>12.63%</b>	<b>25,300</b>		<b>13.66%</b>
<b>Total Employment within the County</b>	<b>167,758</b>			<b>185,200</b>		

Source: Stark County Auditor

Stark County Job and Family Services Profile

# STARK COUNTY, OHIO

## Government Employees by Function

### Last Ten Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Primary Government:</b>										
General Government:										
Legislative and Executive	257	278	254	268	257	255	259	241	256	258
Judicial	257	262	263	261	265	255	248	243	248	245
Public Safety	293	308	373	340	322	299	297	282	307	314
Public Works	107	113	116	129	125	135	133	135	128	133
Health	659	673	771	809	798	762	731	763	729	730
Human Services	552	507	546	565	568	579	581	613	652	657
<b>Proprietary:</b>										
Sewer	75	76	80	79	80	78	81	81	79	81
Water	3	2	3	4	4	4	3	1	1	-
<b>Fiduciary:</b>										
Agency Funds	397	441	395	452	463	458	445	419	419	402
<b>Total - Government Employees</b>	<u>2,600</u>	<u>2,660</u>	<u>2,801</u>	<u>2,907</u>	<u>2,882</u>	<u>2,825</u>	<u>2,778</u>	<u>2,778</u>	<u>2,819</u>	<u>2,820</u>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Operating Indicators by Function

Last Seven Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>							
<b>Legislative &amp; Executive</b>							
Commissioners - Number Official Meetings	53	74	99	97	108	108	108
Recorder - number of deeds recorded	12,292	13,388	13,476	14,946	17,303	18,940	18,475
Auditor - number of parcels billed	194,262	188,522	187,734	187,141	186,621	185,786	184,583
Auditor - number of checks issued	46,933	55,403	59,089	63,479	61,873	59,564	N/A
<b>Judicial</b>							
Probate Court Cases	2,433	2,695	2,840	2,939	2,933	2,997	2,675
<b>Public Safety (Sheriff)</b>							
Number of Traffic Stops	8,403	6,416	7,790	9,776	11,373	9,460	8,224
Number of inmates	281	403	386	400	380	393	348
<b>Public Works (Engineer)</b>							
Roads Resurfaced (miles)	15	26	13	11	16	50	30
Bridges Repaired	3	2	4	5	11	6	7
<b>Health</b>							
Mental Health - People Served	15,274	14,797	12,995	10,858	10,348	9,856	9,398
SCBDD - People Served in Clinic	3,185	2,995	2,841	2,692	2,570	2,453	2,381
EMA, HAZMAT AND 911-People Served	379,466	378,664	378,664	378,664	380,575	380,608	378,098
<b>Human Services (SCDJFS)</b>							
Children in programs	10,635	9,291	9,255	9,218	9,008	8,824	9,118
Support Dollars Collected	\$64,514,737	\$65,406,306	\$65,201,505	\$64,159,109	\$63,669,797	\$61,901,425	\$61,184,764
Number of Reports Received	3,204	2,868	2,815	3,033	2,715	2,724	2,675
<i>Business Activities</i>							
<b>Sewer</b>							
Connections	45,715	45,409	45,360	44,560	43,938	43,228	42,236
Miles	720	720	717	715	705	696	690

Source: Stark County Departments

Note: Data for Operating Indicators was not available prior to 2004

# STARK COUNTY, OHIO

## Capital Asset Indicators by Function

Last Seven Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>							
<b>Legislative and Executive</b>							
Commissioners Buildings	18	19	19	19	19	19	19
<b>Public Safety</b>							
Marked Vehicles	67	61	70	65	64	64	64
<b>Public Works</b>							
State Roads (in miles)	251	251	251	251	251	251	251
County Roads (in miles)	409	409	410	411	415	415	415
Township Roads (in miles)	1,309	1,309	1,309	1,300	1,273	1,273	1,273
Bridges	333	333	333	335	358	358	356
<b>Health</b>							
SCBDD Buildings	13	13	13	13	13	13	13
SCBDD Buses and Vans	140	132	157	140	140	120	120
<i>Business Activities</i>							
<b>Sewer</b>							
Number of Lift Stations	80	83	80	77	77	75	75
Total Lines (in miles)	720	720	717	715	705	696	690
<b>Water</b>							
Total Lines (in miles)	45	45	45	45	43	43	41

Source: Stark County Departments

Note: Data for Capital Asset Indicators was not available prior to 2004

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# Dave Yost • 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  
SEPTEMBER 22, 2011