

Comprehensive Annual Financial Report

for the year ended December 31, 2006



Issued by
Kim R. Perez
Stark County Auditor



**American Indoor Football League
2006 Champions**

Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2006**



Kim R. Perez
Stark County Auditor

Prepared by The Stark County Auditor's Office

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2006

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July 16, 2007

To the Citizens of Stark County
and to the Board of County Commissioners:
the Honorable Jane Vignos,
the Honorable Todd Bosley, and
the Honorable Tom Harmon

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006. State law requires 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.

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

The Auditor of State of Ohio's office has issued an unqualified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2006. The independent accountant's report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

The County's economy has been in decline over the past several years. This is indicated through an increase in unemployment from 3.9 percent in 2001 to 5.8 percent in 2006. This decrease in employment is attributable in great part to decreased employment in manufacturing industries. Nonetheless, employment in the non-manufacturing sector remains significant and has been stable since 1985.

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

Long-Term Financial Planning

The Stark County Engineer's Office is responsible for maintaining the county roads, bridges, and storm sewers throughout the county. This amounts to approximately 415 miles of roads and 358 bridges and numerous storm sewers. In order to maintain the entire infrastructure that it is responsible for, the Engineer's office had outlined a five year plan which began in 2004. Over the next three years, 2007 through 2009, the Engineer's Office plans to begin approximately \$38 million in road, bridge and storm sewer projects. A majority of these will result in assets to the county in the form of infrastructure.

Major Initiatives

The Stark County Auditor, Kim R. Perez, and the Stark County Treasurer, Gary Zeigler, are committed to moving the Auditor and Treasurer offices into the 21st Century with essential, technological upgrades. These upgrades will also aid the offices of the Stark County Sheriff and Emergency 911. They are in contract with ACS Government Systems, Inc. to implement an integrated tax appraisal and collection system. This new system will provide upgrades that will facilitate workflow management, reporting and querying, imaging, valuations, and GIS integration. This system will eliminate the inefficiency and rigidity of the currently established system and will provide accurate, detailed information along with the highest level of customer service.

The project implementation will begin in February, 2007 and has an estimated "go live" date for the 2008 tax year billable in 2009. The contract with ACS Government Systems, Inc. is for \$1,286,025. Auditor Perez initiated the application, and a grant was awarded from the Office of COPS (Community Oriented Policing Services) for \$518,639 toward payment on this contract.

The Stark County Auditor's office and the Stark County Sheriff's Office were the administrators for a \$468,545.70 grant approved by the Office of COPS, covering the collection of oblique imagery, provided by Pictometry International for Stark, Wayne, Ashland and Medina Counties. This product allows for all branches of local government, including, but not limited to, the offices of the Sheriff, Auditor, Engineer, and the Commissioners, along with the local Health, Parks, Emergency Management, and Public Safety Departments. Pictometry is an information system that enables mapping users to, quickly and easily, access up to 12 different views of any property, building, highway, or other landmark in a county. Pictometry enables precise geographic coordinates, as well as the ability to measure distances, heights, perimeters, lengths, widths, and area of objects within images.

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, 2005.

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.

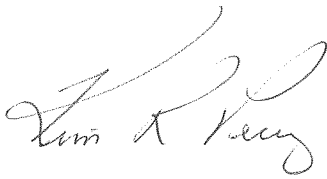
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

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 Departments was invaluable in the completion of this project.

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

Sincerely,

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

Kim R. Perez
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2006

COUNTY COMMISSIONERS

Gayle A. Jackson
Richard S. Regula
Jane Vignos

COUNTY AUDITOR

Kim R. Perez

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Michael J. Rehfus

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

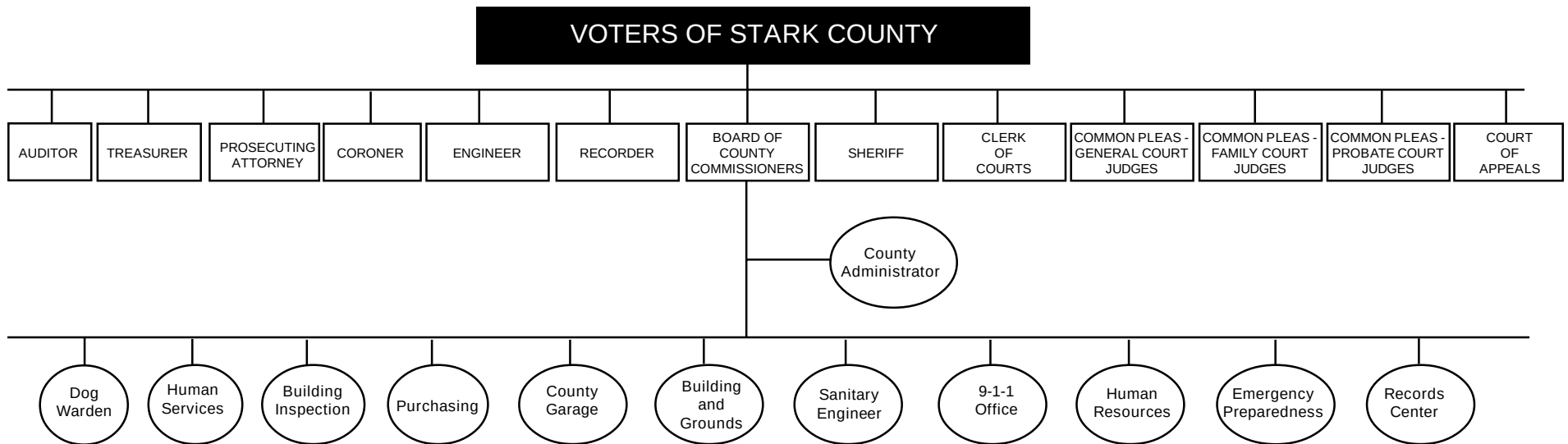
PROBATE COURT JUDGE

Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

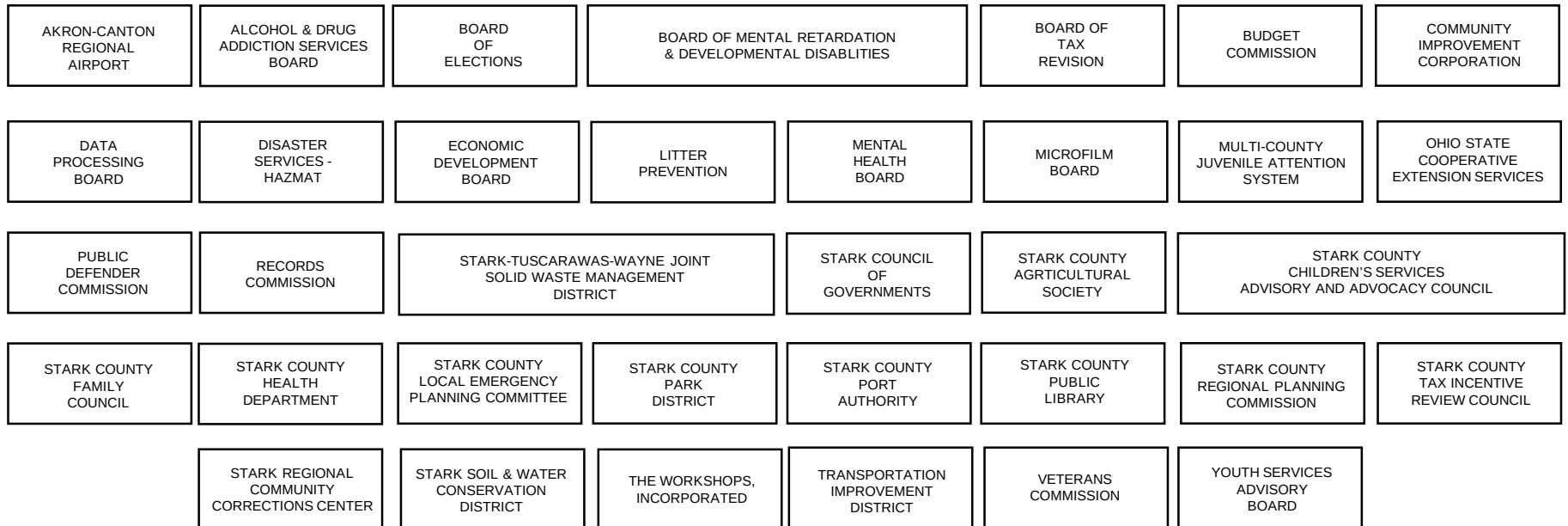
Patricia A. Delaney
Julie A. Edwards
Sheila G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART



×

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, 2005

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



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2006, 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, 5 percent and 6 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable cash flows, thereof and the respective budgetary comparisons for the General, Special Revenue Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As more fully discussed in Note 3 to the basic financial statements, the County implemented the retroactive infrastructure reporting requirements of Governmental Accounting Standards Board Statement No. 34, resulting in the restatement of capital and net assets of governmental activities as of December 31, 2005. The County has also added Northeast Ohio Network on-behalf monies held outside the County Treasury to the major Mental Retardation and Developmental Disabilities Fund. Fund balance/net assets at January 1, 2006 have been restated.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

A handwritten signature in black ink that reads "Mary Taylor". The script is cursive and fluid, with the first letter of each name being capitalized and prominent.

Mary Taylor, CPA
Auditor of State

July 16, 2007

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2006*

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, 2006. 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 \$22.6 million as a result of this year's operations. Net assets of our business-type activities increased by \$3.4 million, or 3.3 percent, and net assets of governmental activities increased by \$19.2 million, or 7.6 percent.
- All revenues totaled \$283.4 million. General revenues accounted for \$95.1 million in revenue or 33.6 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$188.3 million or 66.4 percent of all revenues.
- Total assets of governmental activities increased by \$17.3 million while capital assets increased by \$12.5 million and current and other assets increased by \$4.8 million.
- The County had \$241.2 million in expenses related to governmental activities: only \$165.8 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$94.6 million of which \$62.6 million was taxes with the remaining \$32.0 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

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 2006 compared to 2005:

Table 1
Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	<u>2006</u>	<u>2005</u> <i>Restated</i>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u> <i>Restated</i>
Assets						
Current & Other Assets	\$ 207.3	\$ 202.5	\$ 19.1	\$ 19.4	\$ 226.4	\$ 221.9
Capital Assets, Net	<u>151.1</u>	<u>138.6</u>	<u>119.8</u>	<u>118.0</u>	<u>270.9</u>	<u>256.6</u>
Total Assets	<u>\$ 358.4</u>	<u>\$ 341.1</u>	<u>\$ 138.9</u>	<u>\$ 137.4</u>	<u>\$ 497.3</u>	<u>\$ 478.5</u>
Liabilities						
Current & Other Liabilities	\$ 68.7	\$ 70.5	\$ 0.8	\$ 0.7	\$ 69.5	\$ 71.2
Long Term Liabilities:						
Due Within One Year	5.3	5.0	1.7	1.7	7.0	6.7
Due Within More Than One	<u>11.8</u>	<u>12.2</u>	<u>28.9</u>	<u>30.9</u>	<u>40.7</u>	<u>43.1</u>
Total Liabilities	<u>85.8</u>	<u>87.7</u>	<u>31.4</u>	<u>33.3</u>	<u>117.2</u>	<u>121.0</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	147.2	138.2	89.5	85.7	236.7	223.9
Restricted for:						
Capital Projects	0.4	1.4	-	-	0.4	1.4
Debt Service	-	2.3	-	-	-	2.3
Special Programs	103.2	90.8	-	-	103.2	90.8
Unrestricted	<u>21.8</u>	<u>20.7</u>	<u>18.0</u>	<u>18.4</u>	<u>39.8</u>	<u>39.1</u>
Total Net Assets	<u>\$ 272.6</u>	<u>\$ 253.4</u>	<u>\$ 107.5</u>	<u>\$ 104.1</u>	<u>\$ 380.1</u>	<u>\$ 357.5</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$380.1 million (\$272.6 million in governmental activities and \$107.5 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$357.5 million to \$380.1 million. Of which the County's governmental activities increased by 7.6 percent (\$253.4 million compared to \$272.6 million) and the County's business-type

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2006*

activities increased by 3.3 percent (\$104.1 million compared to \$107.5 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 (62.3 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 (26.3 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$43.5 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

Table 2 shows the changes in net assets for the year ended December 31, 2006.

Table 2
Changes in Net Assets
(In Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Program Revenues						
Charges for Services	\$ 31.0	\$ 29.0	\$ 20.2	\$ 20.3	\$ 51.2	\$ 49.3
Operating Grants, Contributions, and Interest	125.5	111.4	-	-	125.5	111.4
Capital Grants and Contributions	<u>9.3</u>	<u>15.8</u>	<u>2.3</u>	<u>2.6</u>	<u>11.6</u>	<u>18.4</u>
Total Program Revenues	<u>165.8</u>	<u>156.2</u>	<u>22.5</u>	<u>22.9</u>	<u>188.3</u>	<u>179.1</u>
General Revenues						
Property Taxes	51.1	55.5	-	-	51.1	55.5
Sales Tax	11.5	11.3	-	-	11.5	11.3
Grants and Entitlements	19.9	16.0	-	-	19.9	16.0
Gain on Sale of Capital Asset	0.2	-	-	-	0.2	-
Investment Earnings	5.4	3.2	-	-	5.4	3.2
Miscellaneous	<u>6.5</u>	<u>6.7</u>	<u>0.5</u>	<u>0.1</u>	<u>7.0</u>	<u>6.8</u>
Total General Revenues	<u>94.6</u>	<u>92.7</u>	<u>0.5</u>	<u>0.1</u>	<u>95.1</u>	<u>92.8</u>
Total Revenues	<u>260.4</u>	<u>248.9</u>	<u>23.0</u>	<u>23.0</u>	<u>283.4</u>	<u>271.9</u>
Program Expenses						
General Government:						
Legislative and Executive	19.5	22.5	-	-	19.5	22.5
Judicial	15.2	14.3	-	-	15.2	14.3
Public Safety	12.8	25.9	-	-	12.8	25.9
Public Works	34.0	17.6	-	-	34.0	17.6
Health	79.7	75.0	-	-	79.7	75.0
Human Services	68.5	63.7	-	-	68.5	63.7
Other	-	2.2	-	-	-	2.2
Intergovernmental	11.2	10.4	-	-	11.2	10.4
Interest and Fiscal Charges	0.3	0.3	-	-	0.3	0.3
Sewer	-	-	18.9	17.6	18.9	17.6
Water	<u>-</u>	<u>-</u>	<u>0.7</u>	<u>0.7</u>	<u>0.7</u>	<u>0.7</u>
Total Program Expenses	<u>241.2</u>	<u>231.9</u>	<u>19.6</u>	<u>18.3</u>	<u>260.8</u>	<u>250.2</u>
Increase in Net Assets	19.2	17.0	3.4	4.7	22.6	21.7
Net Assets Beginning of Year (Restated)	<u>253.4</u>	<u>236.4</u>	<u>104.1</u>	<u>99.4</u>	<u>357.5</u>	<u>335.8</u>
Net Assets End of Year	<u>\$ 272.6</u>	<u>\$ 253.4</u>	<u>\$ 107.5</u>	<u>\$ 104.1</u>	<u>\$ 380.1</u>	<u>\$ 357.5</u>

STARK COUNTY, OHIO

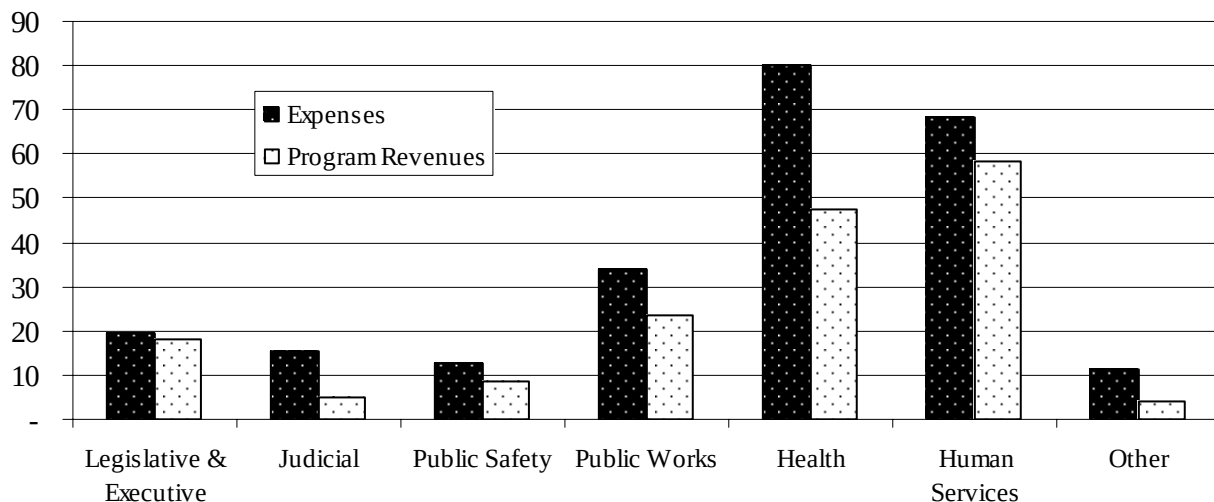
Management Discussion and Analysis
For the Year Ended December 31, 2006

Governmental Activities

Governmental activities increased the County's net assets by \$19.2 million. Key elements of this change are as follows:

- Revenues and expenses both increased in 2006. Total revenues increased almost \$11.5 million while the governmental activities had an increase of \$9.3 million.
- Most categories of revenues increased, with the exception of property tax and capital grants, which decreased. The decrease in property tax is due to the phase out of tangible personal property tax. The county received an increase in operating grants of approximately \$12 million from 2005 for the Public Assistance service fund of the department of job and family services. This fund offers temporary assistance programs and the help me grow program among many other assistance services to those in need.
- Expenses increased \$9.3 million (4.0 percent). The Department of Job and Family Services and the Board of MRDD, increased spending by approximately \$6.0 and \$3.6 million respectively. Public works increased spending by \$16.4 million while Public Safety was able to decrease spending by \$13.1 in 2006.

Graph 3
Expenses and Program Revenues 2006
Governmental Activities (Amounts in Millions)



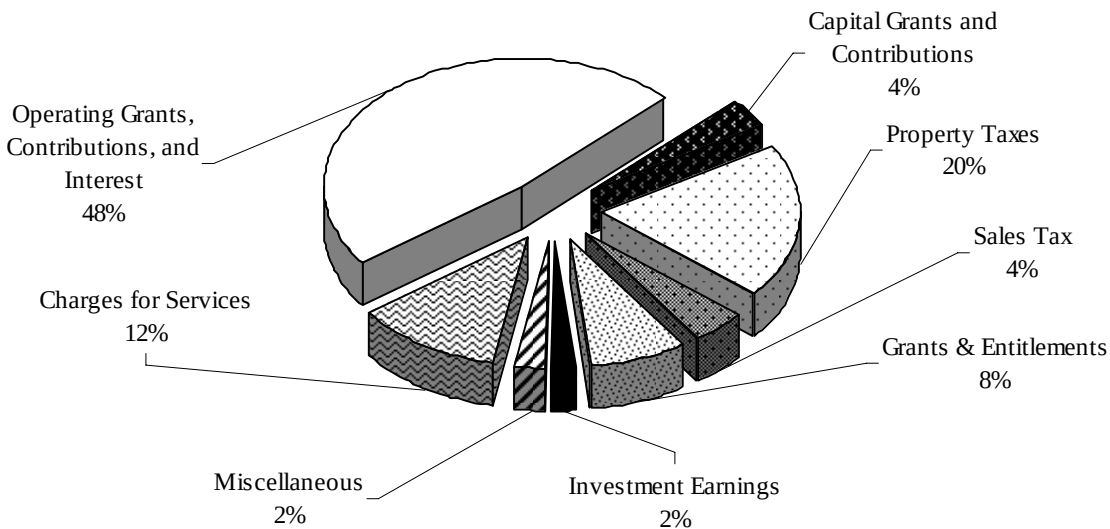
The health program accounted for \$79.7 million or 33.0 percent of total governmental expenses. The next largest program was human services, accounting for \$68.5 million or 28.4 percent of the total expenses for governmental activities.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

Current year expenses were 92.6 percent of current year revenues. This percentage has decreased slightly compared with 93.2 percent in 2005 because of the reduction in expenses.

Graph 4
Revenues by Source 2006
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$125.5 million or 75.7 percent of total governmental activities program revenues. The major recipients of intergovernmental program revenues were the Board of MRDD \$14.6 million, Public Assistance \$42.9 million, the Children Services Board \$14.1 million and the Mental Health Board \$20.6 million. Direct charges to users of governmental services, another type of program revenue, made up \$31.0 million or 18.7 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 \$51.1 million or 19.6 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD \$22.1 million, the Children Services Board \$9.0 million, the Mental Health Board \$5.2 million and the General Fund \$14.2 million.

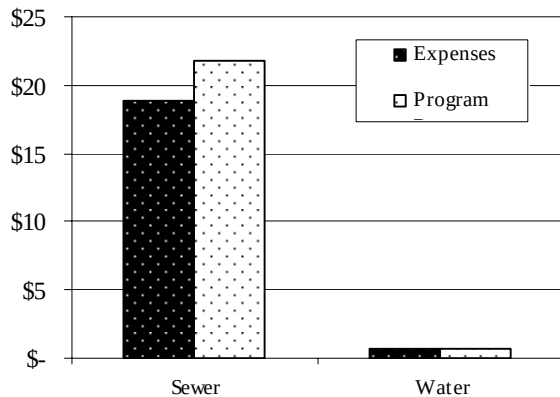
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

Business-type Activities

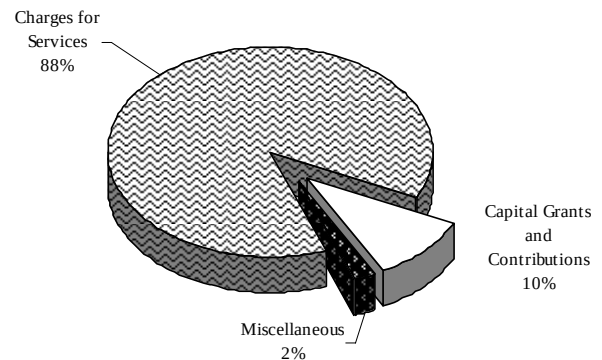
Graph 5

*Expenses and Program Revenues 2006
Business-type Activities (Amounts in Millions)*



Graph 6

*Revenues by Source 2006
Business-type Activities*



Capital grants and contributions for business-type activities decreased by 11.5 percent when compared to 2005. The majority of this was due to a decrease of \$478,553 in contributions of capital in the form of sewer and water lines from property owners. Additionally, a contribution from governmental activities in the form of a contribution to the sewer enterprise fund for capital assets which will be funded by special assessment debt carried by governmental activities in 2005 caused a decrease in revenues reported in 2006. Overall, however, business-type activities did have an increase in net assets due to holding expenses at the same level as 2005.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$79.3 million. \$61.5 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2006*

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 \$10.5 million with a total fund balance of \$13.5 million. Unreserved fund balance represents 18.0 percent of expenditures. This is one measurement of the general fund's liquidity. The fund balance of the general fund increased by \$0.3 million in 2006. While the overall fund balance remained stable, some key factors should be noted: Interest income increased by \$2.2 million, this is \$1 million increase from the prior year due to higher interest rates related to investments. Expenditures remained relatively level compared to revenues as the County continues to make a significant effort to control spending.

The mental retardation and developmental disabilities fund balance increased by \$0.1 million as compared to an 8.5 million increase in 2005. This is due to a decrease in both property tax and state revenues and related expenditures.

The mental health board fund balance decreased by \$0.9 million primarily due to a slight increase in expenditures not offset by an increase in total revenues.

The children's services fund balance increased by \$3.4 million. This is primarily due to an increase in property taxes revenue stemming from the children services levy.

The public assistance fund balance increased by \$2.6 million as compared to a \$0.9 million decrease in 2005. This is due to both an increase in state and federal monies of approximately \$9.2 million coincided with an increase in expenditures of approximately \$5.6 million.

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 \$17.2 million. The total growth in net assets in this fund was \$3.5 million. This is due largely to the capital contributions.

GENERAL FUND BUDGETING HIGHLIGHTS

Differences between the original budget and the final amended budget were relatively minor (\$1.9 million increase in appropriations). Significant changes included \$ 0.2 million for the Sheriff's operations, \$0.1 million for building operations, \$0.1 million for common pleas operations, \$0.5 million for the board of election operations, \$0.7 million transfer out from building operations and \$0.7 million for the county obligations.

Actual revenues and financing sources were \$2.9 million higher than final budgeted revenues and financing sources. This increase is primarily due to greater than anticipated receipts in charges for services revenue.

Actual expenditures and other financing uses were \$4.1 million less than final budgeted expenditures and financing uses. This decrease was due to the County's ability to control expenditures in the general fund during the year.

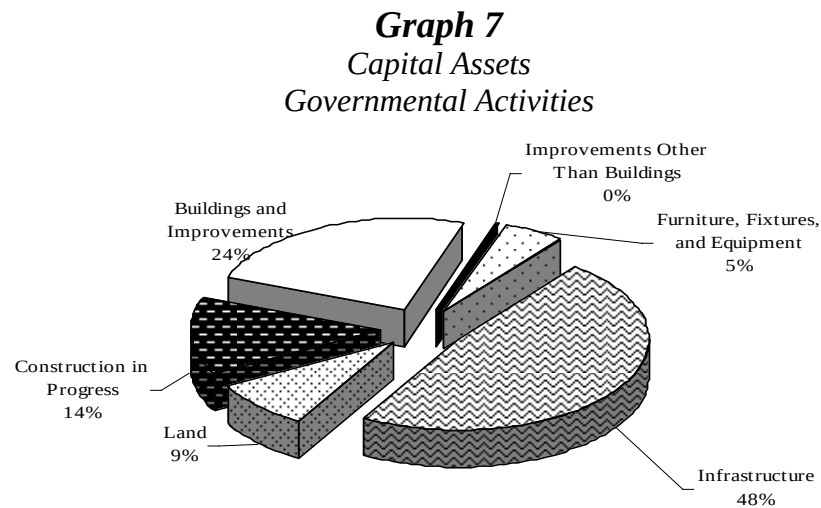
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

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, 2006 amounts to \$270.9 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 5.6 percent (a 9.1 percent increase in governmental activities and a 1.5 percent increase for business-type activities). Infrastructure accounted for 93.5 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.



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

- Security Renovation project was completed at the County office building.
- The Engineer's office completed multiple road resurfacing projects throughout the county.
- Portage Street West Widening Phase II project and Strausser & Lutz intersection project was completed by the Engineer's department.
- The Sheriff's office completed the Stark County Jail Expansion project.
- The Sanitary sewer department completed several storm sewer projects throughout the county.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$20.9 million in the Governmental Activities and \$1.7 million in the Business-Type Activities.

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
		<i>Restated</i>				<i>Restated</i>
<i>Land</i>	\$ 13.0	\$ 12.6	\$ 0.6	\$ 0.6	\$ 13.6	\$ 13.2
<i>Construction in Progress</i>	20.9	27.9	1.7	2.6	22.6	30.5
<i>Buildings and Improvements</i>	36.6	20.9	3.3	2.3	39.9	23.2
<i>Improvements Other Than Buildings</i>	0.4	0.4	0.8	0.9	1.2	1.3
<i>Furniture, Fixtures, and Equipment</i>	8.2	8.5	1.4	1.5	9.6	10.0
<i>Infrastructure</i>	<u>72.0</u>	<u>68.3</u>	<u>112.0</u>	<u>110.1</u>	<u>184.0</u>	<u>178.4</u>
<i>Total Capital Assets</i>	<u>\$ 151.1</u>	<u>\$ 138.6</u>	<u>\$ 119.8</u>	<u>\$ 118.0</u>	<u>\$ 270.9</u>	<u>\$ 256.6</u>

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

Debt

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

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 15.3	\$ 16.4	\$ 15.3	\$ 16.4
<i>Special Assessment Bonds</i>	5.2	5.6	-	-	5.2	5.6
<i>OWDA Loans</i>	-	-	14.3	15.2	14.3	15.2
<i>OPWC Loans</i>	-	-	0.6	0.7	0.6	0.7
<i>ODOT Loans</i>	3.6	3.6	-	-	3.6	3.6
<i>Capital Leases</i>	0.2	0.4	-	-	0.2	0.4
<i>Compensated Absences</i>	<u>8.2</u>	<u>7.6</u>	<u>0.3</u>	<u>0.3</u>	<u>8.5</u>	<u>7.9</u>
<i>Total</i>	<u>\$ 17.2</u>	<u>\$ 17.2</u>	<u>\$ 30.5</u>	<u>\$ 32.6</u>	<u>\$ 47.7</u>	<u>\$ 49.8</u>

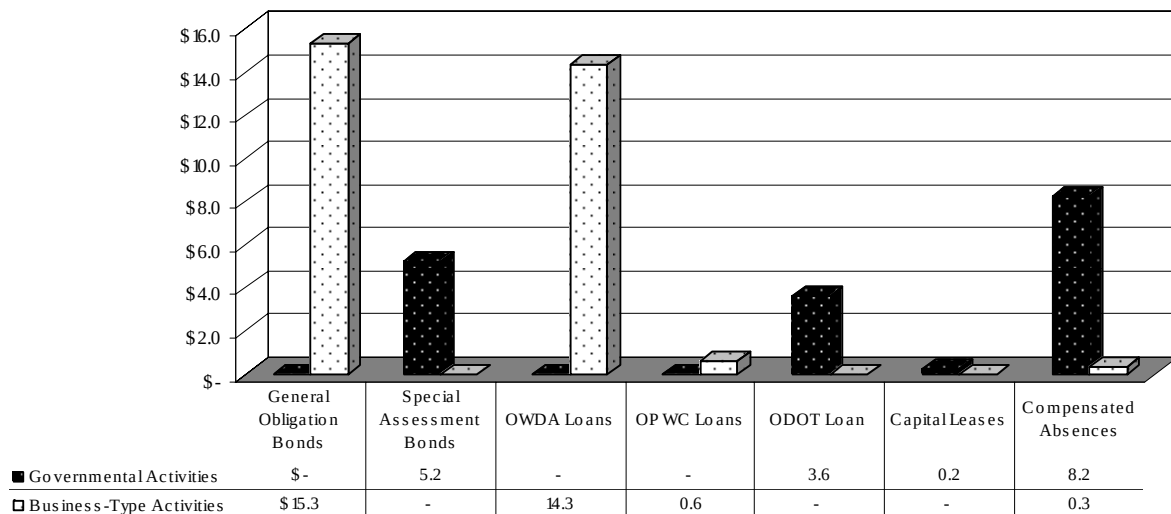
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2006

Additional information on the County's long-term obligations outstanding can be found in Note 17. The County's overall legal debt margin was \$177.1 million at December 31, 2006. The County's unvoted legal debt margin was \$71.4 million at December 31, 2006.

At December 31, 2006, the County had outstanding long-term obligations in the amount of \$17.2 million for the governmental activities and \$30.5 million for the business-type activities. The breakout on debt is presented in the graph below.

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



The County's general obligation bond rating is A3 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 17 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2006

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Cash Equivalents	\$ 72,618,975	\$ 11,542,819	\$ 84,161,794	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	559,418	10,182	569,600	291,521	899,024
Cash and Cash Equivalents with Fiscal & Escrow Agents	2,266,562	58,653	2,325,215	-	-
Materials and Supplies Inventory	1,631,879	3,553	1,635,432	-	-
Accrued Interest Receivable	679,184	-	679,184	-	-
Accounts Receivable	1,180,212	3,175,752	4,355,964	-	-
Internal Balances	61,453	(61,453)	-	-	-
Intergovernmental Receivable	60,880,204	-	60,880,204	-	-
Prepaid Items	925,203	92,686	1,017,889	-	-
Sales Taxes Receivable	3,106,445	-	3,106,445	-	-
Property Taxes Receivable	54,203,604	-	54,203,604	-	-
Special Assessments Receivable	7,213,496	4,227,557	11,441,053	-	-
Loans Receivable	2,074,427	-	2,074,427	-	-
Land and Construction in Progress	33,922,718	2,337,146	36,259,864	-	2,598,494
Depreciable Capital Assets, Net	<u>117,169,702</u>	<u>117,475,693</u>	<u>234,645,395</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 358,493,482</u>	<u>\$ 138,862,588</u>	<u>\$ 497,356,070</u>	<u>\$ 291,521</u>	<u>\$ 3,497,518</u>
Liabilities					
Accounts Payable	\$ 3,147,131	\$ 141,428	\$ 3,288,559	\$ 7,013	\$ 10,282
Accrued Wages	3,833,308	150,205	3,983,513	-	-
Contracts Payable	3,818,164	364,812	4,182,976	-	-
Intergovernmental Payable	2,429,077	61,017	2,490,094	-	-
Accrued Interest Payable	20,689	-	20,689	-	-
Retainage Payable	659,400	58,653	718,053	-	-
Claims Payable	3,762,596	-	3,762,596	-	-
Unearned Revenue	51,048,782	-	51,048,782	-	-
CIC Loans Payable	-	-	-	-	50,000
Long Term Liabilities Due Within One Year	5,330,301	1,709,170	7,039,471	-	-
Long Term Liabilities Due Within More Than One Year	<u>11,836,131</u>	<u>28,848,156</u>	<u>40,684,287</u>	<u>-</u>	<u>2,303,469</u>
Total Liabilities	<u>85,885,579</u>	<u>31,333,441</u>	<u>117,219,020</u>	<u>7,013</u>	<u>2,363,751</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	147,130,113	89,525,292	236,655,405	-	295,025
Restricted for:					
Capital Projects	440,114	-	440,114	-	-
Debt Service	-	-	-	-	-
Special Programs	103,240,147	-	103,240,147	-	-
Unrestricted	<u>21,797,529</u>	<u>18,003,855</u>	<u>39,801,384</u>	<u>284,508</u>	<u>838,742</u>
Total Net Assets	<u>\$ 272,607,903</u>	<u>\$ 107,529,147</u>	<u>\$ 380,137,050</u>	<u>\$ 284,508</u>	<u>\$ 1,133,767</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2006

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 19,519,084	\$ 16,507,205	\$ 1,440,874	\$ 60,244
Judicial	15,212,867	4,878,013	189,953	-
Public Safety	12,848,370	3,846,083	4,945,964	-
Public Works	33,964,161	116,340	15,874,094	8,175,293
Health	79,741,796	4,351,288	42,508,412	400,441
Human Services	68,499,511	1,199,335	57,294,497	-
Conservation and Recreation	29,200	-	-	-
Intergovernmental	11,173,112	81,223	3,290,038	640,713
Interest and Fiscal Charges	<u>283,533</u>	<u>-</u>	<u>-</u>	<u>37,018</u>
Total Governmental Activities	<u>241,271,634</u>	<u>30,979,487</u>	<u>125,543,832</u>	<u>9,313,709</u>
Business-Type Activities:				
Sewer	18,833,692	19,658,495	-	2,183,621
Other Enterprise Funds				
Water	741,256	588,197	-	104,318
Molly	4,066	-	-	-
Nist	-	-	-	-
Sheriff's Webcheck	<u>5,710</u>	<u>10,560</u>	<u>-</u>	<u>-</u>
Total Business-Type Activities	<u>19,584,724</u>	<u>20,257,252</u>	<u>-</u>	<u>2,287,939</u>
Total - Primary Government	<u>\$ 260,856,358</u>	<u>\$ 51,236,739</u>	<u>\$ 125,543,832</u>	<u>\$ 11,601,648</u>
Component Units				
Stark County TID	159,602	-	-	144,126
Stark County Port Authority	<u>552,336</u>	<u>19,862</u>	<u>25,000</u>	<u>-</u>
Totals - Component Units	<u>\$ 711,938</u>	<u>\$ 19,862</u>	<u>\$ 25,000</u>	<u>\$ 144,126</u>

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Special Item

Total General Revenues and Special Item

Change in Net Assets

Net Assets Beginning of Year (Restated)

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
\$ (1,510,761)	\$ -	\$ (1,510,761)	\$ -	\$ -
(10,144,901)	-	(10,144,901)	-	-
(4,056,323)	-	(4,056,323)	-	-
(9,798,434)	-	(9,798,434)	-	-
(32,481,655)	-	(32,481,655)	-	-
(10,005,679)	-	(10,005,679)	-	-
(29,200)	-	(29,200)	-	-
(7,161,138)	-	(7,161,138)	-	-
(246,515)	-	(246,515)	-	-
(75,434,606)	-	(75,434,606)	-	-
-	3,008,424	3,008,424	-	-
-	(48,741)	(48,741)	-	-
-	(4,066)	(4,066)	-	-
-	-	-	-	-
-	4,850	4,850	-	-
-	2,960,467	2,960,467	-	-
(75,434,606)	2,960,467	(72,474,139)	-	-
-	-	-	(15,476)	-
-	-	-	-	(507,474)
-	-	-	(15,476)	(507,474)
14,181,225	-	14,181,225	-	-
22,074,476	-	22,074,476	-	-
585,534	-	585,534	-	-
5,152,576	-	5,152,576	-	-
9,044,770	-	9,044,770	-	-
11,536,284	-	11,536,284	-	-
19,938,057	-	19,938,057	-	-
172,518	-	172,518	-	-
5,446,884	-	5,446,884	13,512	18,861
6,475,336	474,325	6,949,661	-	-
94,607,660	474,325	95,081,985	13,512	18,861
-	-	-	-	1,107,539
94,607,660	474,325	95,081,985	13,512	1,126,400
19,173,054	3,434,792	22,607,846	(1,964)	618,926
253,434,849	104,094,355	357,529,204	286,472	514,841
<u>272,607,903</u>	<u>\$ 107,529,147</u>	<u>\$ 380,137,050</u>	<u>\$ 284,508</u>	<u>\$ 1,133,767</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2006

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Cash Equivalents	\$ 11,404,803	\$ 26,392,045	\$ 2,708,631	\$ 4,877,965	\$ 4,982,162
Cash and Cash Equivalents in Segregated Accounts	435,681	-	-	82,415	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	2,296	1,648,484	-	-	-
Property Taxes Receivable	15,988,456	23,035,788	5,343,130	9,229,128	-
Sales Taxes Receivable	3,106,445	-	-	-	-
Accounts Receivable	275,987	614,687	87,300	1,395	-
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	1,523,868
Intergovernmental Receivable	5,238,817	9,129,376	8,750,761	6,038,976	18,457,556
Accrued Interest Receivable	679,184	-	-	-	-
Materials and Supplies Inventory	449,438	150,446	4,425	-	11,380
Loans Receivable	-	-	-	-	-
Prepaid Items	276,616	356,740	215,012	2	43,385
Total Assets	\$ 37,857,723	\$ 61,327,566	\$ 17,109,259	\$ 20,229,881	\$ 25,018,351
Liabilities					
Accounts Payable	\$ 407,140	\$ 244,631	\$ 209,070	\$ 740,022	\$ 886,656
Accrued Wages	1,249,692	1,106,966	67,484	140,909	736,094
Contracts Payable	258,617	14,879	-	-	1,025,445
Due to Other Funds	484,660	-	-	1,582,233	284,636
Intergovernmental Payable	538,119	306,077	144,055	167,447	404,626
Retainage Payable	2,296	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	21,454,614	31,424,037	10,011,863	13,719,049	13,346,265
Total Liabilities	24,395,138	33,096,590	10,432,472	16,349,660	16,683,722
Fund Balances					
Reserved for Encumbrances	2,548,884	695,360	1,006,517	1,351,231	2,555,939
Reserved for Debt Service	-	-	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	463,273	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	10,450,428				
Special Revenue Funds	-	27,535,616	5,670,270	2,528,990	5,778,690
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	13,462,585	28,230,976	6,676,787	3,880,221	8,334,629
Total Liabilities and Fund Balances	\$ 37,857,723	\$ 61,327,566	\$ 17,109,259	\$ 20,229,881	\$ 25,018,351

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 14,344,559	\$ 64,710,165
41,322	559,418
615,782	2,266,562
607,102	54,203,604
-	3,106,445
200,843	1,180,212
7,213,495	7,213,495
59,038	59,038
-	1,523,868
13,222,715	60,838,201
-	679,184
1,016,190	1,631,879
2,074,427	2,074,427
<u>28,636</u>	<u>920,391</u>
<u>\$ 39,424,109</u>	<u>\$ 200,966,889</u>
\$ 349,701	\$ 2,837,220
532,163	3,833,308
2,519,223	3,818,164
207,390	2,558,919
243,907	1,804,231
657,104	659,400
59,038	59,038
<u>16,121,207</u>	<u>106,077,035</u>
<u>20,689,733</u>	<u>121,647,315</u>
6,794,532	14,952,463
369,576	369,576
2,074,427	2,074,427
-	463,273
-	10,450,428
8,981,750	50,495,316
<u>514,091</u>	<u>514,091</u>
<u>18,734,376</u>	<u>79,319,574</u>
<u>\$ 39,424,109</u>	<u>\$ 200,966,889</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2006*

Total Governmental Fund Balances	79,319,574
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Certain long-term assets are not available to pay for current period expenditures and and therefore are deferred in the fund.	
Special Assessments Receivable	7,213,496
Sales Taxes Receivable	1,263,984
Taxes Receivable	5,045,222
Intergovernmental Receivable	<u>41,505,552</u>
	55,028,254
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	(8,151,942)
Special Assessment Bonds	(5,162,150)
ODOT SIB Loan	(3,638,234)
Accrued Interest	(20,689)
Capital Leases	<u>(214,106)</u>
	(17,187,121)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	151,092,420
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	<u>4,354,776</u>
<i>Net Assets of Governmental Activities</i>	<u><u>272,607,903</u></u>

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2006

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 14,382,548	\$ 22,368,177	\$ 5,225,773	\$ 9,055,962	\$ -
Permissive Sales Tax	11,506,508	-	-	-	-
Charges for Services	14,886,803	3,328,178	388,309	1,191,233	-
Licenses and Permits	50,110	-	-	-	-
Fines and Forfeitures	457,747	-	-	-	-
Intergovernmental	10,348,705	16,811,611	22,154,630	15,955,805	44,444,103
Special Assessments	-	-	-	-	-
Interest	5,317,077	11,504	783	-	-
Rent	374,201	120	-	-	-
Other	<u>1,109,786</u>	<u>773,287</u>	<u>64,377</u>	<u>225,180</u>	<u>3,017,608</u>
Total Revenues	<u>58,433,485</u>	<u>43,292,877</u>	<u>27,833,872</u>	<u>26,428,180</u>	<u>47,461,711</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ 13,849,051	\$ -	\$ -	\$ -	\$ -
Judicial	12,519,845	-	-	-	-
Public Safety	20,296,112	-	-	-	-
Public Works	2,550,383	-	-	-	-
Health	-	42,056,510	28,737,190	-	1,024,383
Human Services	1,055,447	-	-	22,979,638	43,854,857
Other	639,792	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	7,133,706	-	-	-	-
Debt Service:					
Principal Retirement	95,151	-	-	-	-
Interest and Fiscal Charges	<u>2,349</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>58,141,836</u>	<u>42,056,510</u>	<u>28,737,190</u>	<u>22,979,638</u>	<u>44,879,240</u>
Excess of Revenues Over (Under) Expenditures	<u>291,649</u>	<u>1,236,367</u>	<u>(903,318)</u>	<u>3,448,542</u>	<u>2,582,471</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Proceeds from Sale of Capital Assets	14,844	-	-	-	-
Inception of Capital Lease	32,090	-	-	-	-
Transfers Out	<u>(35,477)</u>	<u>(1,136,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>11,457</u>	<u>(1,136,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	303,106	100,367	(903,318)	3,448,542	2,582,471
Fund Balances Beginning of Year (Restated)	<u>13,159,479</u>	<u>28,130,609</u>	<u>7,580,105</u>	<u>431,679</u>	<u>5,752,158</u>
Fund Balances End of Year	<u>\$ 13,462,585</u>	<u>\$ 28,230,976</u>	<u>\$ 6,676,787</u>	<u>\$ 3,880,221</u>	<u>\$ 8,334,629</u>

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
--------------------------------	--------------------------------

\$ 591,015	\$ 51,623,475
1,230,897	12,737,405
8,930,949	28,725,472
19,715	69,825
172,617	630,364
39,570,667	149,285,521
702,783	702,783
117,520	5,446,884
-	374,321
<u>1,878,141</u>	<u>7,068,379</u>
<u>53,214,304</u>	<u>256,664,429</u>

\$ 4,958,335	\$ 18,807,386
3,083,176	15,603,021
5,546,446	25,842,558
15,737,903	18,288,286
7,501,189	79,319,272
543,265	68,433,207
-	639,792
14,128,155	14,128,155
4,039,406	11,173,112
509,118	604,269
<u>282,756</u>	<u>285,105</u>
<u>56,329,749</u>	<u>253,124,163</u>
<u>(3,115,445)</u>	<u>3,540,266</u>

1,179,477	1,179,477
157,674	172,518
13,718	45,808
<u>(8,000)</u>	<u>(1,179,477)</u>
<u>1,342,869</u>	<u>218,326</u>
(1,772,576)	3,758,592
<u>20,506,952</u>	<u>75,560,982</u>
<u>\$ 18,734,376</u>	<u>\$ 79,319,574</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 Government Funds \$ 3,758,592

*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 2,402,622

Some items reported in the statement of activities do not require the use
of current financial resources and therefore are not reported as
expenditures in the governmental funds. Changes in intergovernmental
payables, accrued interest payable, and compensated absences (508,449)

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense. This is the
amount by which capital outlay exceeded depreciation in the period. 12,531,792

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. 604,269

Internal service funds are used by management to change the costs of
certain activities, such as insurance, to individual funds. The net
revenue of the internal service funds is reported with governmental
activities 430,036

Inception of capital leases provide current financial resources to
government funds, but capital leases increase long term liabilities
on the statement of net assets. (45,808)

Change in Net Assets of Governmental Activities \$ 19,173,054

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, 2006

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 13,702,824	\$ 14,377,824	\$ 14,382,548	\$ 4,724
Permissive Sales Tax	11,000,000	11,180,000	11,420,215	240,215
Charges for Services	13,372,495	13,717,495	15,162,270	1,444,775
Licenses and Permits	54,000	54,000	50,050	(3,950)
Fines and Forfeitures	345,000	345,000	469,268	124,268
Intergovernmental	9,580,340	9,660,340	10,323,974	663,634
Interest	3,304,500	4,104,500	4,394,989	290,489
Rentals	200,000	230,000	370,933	140,933
Other	<u>1,383,000</u>	<u>1,583,000</u>	<u>1,309,500</u>	<u>(273,500)</u>
Total Revenues	<u>52,942,159</u>	<u>55,252,159</u>	<u>57,883,747</u>	<u>2,631,588</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	16,112,909	16,545,912	15,116,323	1,429,589
Judicial	12,544,521	12,954,867	12,857,401	97,466
Public Safety	19,367,407	20,901,059	20,737,060	163,999
Public Works	4,084,151	3,318,504	2,967,068	351,436
Human Services	1,072,500	1,206,849	1,124,029	82,820
Other	2,867,642	2,867,641	920,552	1,947,089
Intergovernmental	<u>7,718,998</u>	<u>7,509,821</u>	<u>7,509,821</u>	<u>-</u>
Total Expenditures	<u>63,768,128</u>	<u>65,304,653</u>	<u>61,232,254</u>	<u>4,072,399</u>
Deficiency of Revenues Under Expenditures	<u>(10,825,969)</u>	<u>(10,052,494)</u>	<u>(3,348,507)</u>	<u>6,703,987</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	14,844	14,844
Advances - In	-	-	278,000	278,000
Advances - Out	-	(278,000)	(278,000)	-
Inception of Capital Lease	-	-	-	-
Transfers In	650,000	-	-	-
Transfers Out	<u>-</u>	<u>(35,477)</u>	<u>(35,477)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>650,000</u>	<u>(313,477)</u>	<u>(20,633)</u>	<u>292,844</u>
Net Change in Fund Balance	(10,175,969)	(10,365,971)	(3,369,140)	6,996,831
Fund Balance at Beginning of Year	6,947,339	6,947,339	6,947,339	-
Prior Year Encumbrances Appropriated	<u>3,690,130</u>	<u>3,690,130</u>	<u>3,690,130</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 461,500</u>	<u>\$ 271,498</u>	<u>\$ 7,268,329</u>	<u>\$ 6,996,831</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 21,647,916	\$ 21,647,916	\$ 22,368,177	\$ 720,261
Charges for Services	110,288	110,288	3,134,172	3,023,884
Intergovernmental	11,123,041	13,148,975	16,272,451	3,123,476
Interest	-	-	11,504	11,504
Rentals	-	-	120	120
Other	<u>557,566</u>	<u>557,566</u>	<u>765,125</u>	<u>207,559</u>
Total Revenues	<u>33,438,811</u>	<u>35,464,745</u>	<u>42,551,549</u>	<u>7,086,804</u>
Expenditures				
Current				
Health	<u>43,751,978</u>	<u>45,793,027</u>	<u>43,646,925</u>	<u>2,146,102</u>
Deficiency of Revenues Under Expenditures	(10,313,167)	(10,328,282)	(1,095,376)	9,232,906
Other Financing Uses				
Transfers Out	<u>(568,940)</u>	<u>(1,324,640)</u>	<u>(1,136,000)</u>	<u>188,640</u>
Net Change in Fund Balance	(10,882,107)	(11,652,922)	(2,231,376)	9,421,546
Fund Balance Beginning of Year	25,285,234	25,285,234	25,285,234	-
Prior Year Encumbrances Appropriated	<u>1,508,066</u>	<u>1,508,066</u>	<u>1,508,066</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 15,911,193</u>	<u>\$ 15,140,378</u>	<u>\$ 24,561,924</u>	<u>\$ 9,421,546</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, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,032,729	\$ 5,032,729	\$ 5,225,773	\$ 193,044
Charges for Services	180,000	180,000	323,597	143,597
Intergovernmental	21,299,849	21,360,240	21,322,829	(37,411)
Interest	-	-	768	768
Other	<u>1,148,151</u>	<u>146,022</u>	<u>146,022</u>	<u>-</u>
Total Revenues	<u>27,660,729</u>	<u>26,718,991</u>	<u>27,018,989</u>	<u>299,998</u>
Expenditures				
Current:				
Health	<u>27,624,405</u>	<u>31,117,354</u>	<u>30,309,494</u>	<u>807,860</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,324	(4,398,363)	(3,290,505)	1,107,858
Fund Balance Beginning of Year	3,739,048	3,739,048	3,739,048	-
Prior Year Encumbrances Appropriated	<u>732,634</u>	<u>732,634</u>	<u>732,634</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,508,006</u>	<u>\$ 73,319</u>	<u>\$ 1,181,177</u>	<u>\$ 1,107,858</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, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 8,847,440	\$ 8,847,440	\$ 9,055,962	\$ 208,522
Charges for Services	1,425,000	1,425,000	1,299,447	(125,553)
Intergovernmental	17,503,062	18,523,062	16,224,956	(2,298,106)
Other	<u>342,000</u>	<u>342,000</u>	<u>223,785</u>	<u>(118,215)</u>
Total Revenues	<u>28,117,502</u>	<u>29,137,502</u>	<u>26,804,150</u>	<u>(2,333,352)</u>
Expenditures				
Current:				
Human Services	<u>25,617,395</u>	<u>28,193,395</u>	<u>26,874,010</u>	<u>1,319,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,500,107	944,107	(69,860)	(1,013,967)
Fund Deficit Beginning of Year	(582,203)	(582,203)	(582,203)	-
Prior Year Encumbrances Appropriated	<u>3,057,395</u>	<u>3,057,395</u>	<u>3,057,395</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,975,299</u>	<u>\$ 3,419,299</u>	<u>\$ 2,405,332</u>	<u>\$ (1,013,967)</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, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 41,740,000	\$ 47,490,000	\$ 44,892,032	\$ (2,597,968)
Other	<u>1,650,000</u>	<u>1,650,000</u>	<u>3,388,878</u>	<u>1,738,878</u>
Total Revenues	<u>43,390,000</u>	<u>49,140,000</u>	<u>48,280,910</u>	<u>(859,090)</u>
Expenditures				
Human Services	<u>44,136,293</u>	<u>49,736,293</u>	<u>48,694,278</u>	<u>1,042,015</u>
Deficiency of Revenues Under Expenditures	(746,293)	(596,293)	(413,368)	182,925
Fund Deficit Beginning of Year	(4,112,822)	(4,112,822)	(4,112,822)	-
Prior Year Encumbrances Appropriated	<u>4,859,293</u>	<u>4,859,293</u>	<u>4,859,293</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 178</u>	<u>\$ 150,178</u>	<u>\$ 333,103</u>	<u>\$ 182,925</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2006

	Business-Type Activities - Enterprise Funds			Governmental Activities
		Other		Internal
	Sewer	Enterprise Funds	Total	Service Funds
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 10,698,841	\$ 843,978	\$ 11,542,819	\$ 7,908,810
Cash and Cash Equivalents in Segregated Accounts	10,182	-	10,182	-
Cash and Cash Equivalents with Fiscal Agents	58,653	-	58,653	-
Accounts Receivable	3,136,742	39,010	3,175,752	-
Special Assessments Receivable	4,227,557	-	4,227,557	-
Due from Other Funds	-	-	-	1,096,504
Intergovernmental Receivable	-	-	-	42,003
Materials and Supplies Inventory	3,553	-	3,553	-
Prepaid Items	92,053	633	92,686	4,812
Total Current Assets	<u>18,227,581</u>	<u>883,621</u>	<u>19,111,202</u>	<u>9,052,129</u>
Noncurrent Assets				
Land and Construction in Progress	2,283,345	53,801	2,337,146	-
Depreciable Capital Assets, Net	<u>110,120,582</u>	<u>7,355,111</u>	<u>117,475,693</u>	-
Total Noncurrent Assets	<u>112,403,927</u>	<u>7,408,912</u>	<u>119,812,839</u>	-
Total Assets	<u>\$ 130,631,508</u>	<u>\$ 8,292,533</u>	<u>\$ 138,924,041</u>	<u>\$ 9,052,129</u>
Liabilities				
Current Liabilities				
Accounts Payable	\$ 119,653	\$ 21,775	\$ 141,428	\$ 309,911
Contracts Payable	364,812	-	364,812	-
Accrued Wages	144,163	6,042	150,205	-
Compensated Absences Payable	267,128	2,651	269,779	-
Retainage Payable	58,653	-	58,653	-
Due to Other Funds	58,684	2,769	61,453	-
Intergovernmental Payable	58,544	2,473	61,017	624,846
Claims Payable	-	-	-	3,762,596
OPWC Loan Payable	46,826	-	46,826	-
OWDA Loan Payable	456,140	-	456,140	-
General Obligation Bonds Payable	<u>1,082,485</u>	<u>50,000</u>	<u>1,132,485</u>	-
Total Current Liabilities	<u>2,657,088</u>	<u>85,710</u>	<u>2,742,798</u>	<u>4,697,353</u>
Long-Term Liabilities				
OPWC Loans Payable (Net of Current Portion)	570,800	-	570,800	-
OWDA Loans Payable (Net of Current Portion)	13,874,272	-	13,874,272	-
General Obligation Bonds Payable (Net of Current Portion)	<u>13,592,024</u>	<u>615,000</u>	<u>14,207,024</u>	-
Total Long-Term Liabilities	<u>28,037,096</u>	<u>615,000</u>	<u>28,652,096</u>	-
Total Liabilities	<u>30,694,184</u>	<u>700,710</u>	<u>31,394,894</u>	<u>4,697,353</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	82,781,380	6,743,912	89,525,292	-
Unrestricted	<u>17,155,944</u>	<u>847,911</u>	<u>18,003,855</u>	<u>4,354,776</u>
Total Net Assets	<u>\$ 99,937,324</u>	<u>\$ 7,591,823</u>	<u>\$ 107,529,147</u>	<u>\$ 4,354,776</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

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

Proprietary Funds

For the Year Ended December 31, 2006

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 19,658,495	\$ 588,287	\$ 20,246,782	\$ 13,833,316
Special Assessments	176,482	-	176,482	-
Other	474,325	10,470	484,795	121,093
Total Operating Revenues	<u>20,309,302</u>	<u>598,757</u>	<u>20,908,059</u>	<u>13,954,409</u>
Operating Expenses				
Salaries	\$ 4,496,383	\$ 189,748	\$ 4,686,131	\$ 126,492
Contractual Services	8,351,848	300,033	8,651,881	64,365
Materials and Supplies	857,668	17,945	875,613	2,141
Claims	-	-	-	13,294,578
Depreciation	3,652,892	187,111	3,840,003	-
Other	158,714	14,822	173,536	36,797
Total Operating Expenses	<u>17,517,505</u>	<u>709,659</u>	<u>18,227,164</u>	<u>13,524,373</u>
Operating Income (Loss)	<u>2,791,797</u>	<u>(110,902)</u>	<u>2,680,895</u>	<u>430,036</u>
Non-Operating Expenses				
Interest and Fiscal Charges	(1,306,255)	(41,373)	(1,347,628)	-
Loss on Sale of Capital Assets	(9,932)	-	(9,932)	-
Total Non-Operating Expenses	<u>(1,316,187)</u>	<u>(41,373)</u>	<u>(1,357,560)</u>	<u>-</u>
Income (Loss) before Capital Contributions	<u>1,475,610</u>	<u>(152,275)</u>	<u>1,323,335</u>	<u>430,036</u>
Capital Contributions	<u>2,007,139</u>	<u>104,318</u>	<u>2,111,457</u>	<u>-</u>
Change in Net Assets	<u>3,482,749</u>	<u>(47,957)</u>	<u>3,434,792</u>	<u>430,036</u>
Net Assets Beginning of Year	<u>96,454,575</u>	<u>7,639,780</u>	<u>104,094,355</u>	<u>3,924,740</u>
Net Assets End of Year	<u>\$ 99,937,324</u>	<u>\$ 7,591,823</u>	<u>\$ 107,529,147</u>	<u>\$ 4,354,776</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2006

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 19,793,790	\$ 590,529	\$ 20,384,319	\$ -
Cash Received from Interfund Services Provided	-	-	-	12,848,657
Cash Received from Other Operating Revenues	341,406	-	341,406	121,093
Cash Payments for Employee Services and Benefits	(4,442,578)	(187,435)	(4,630,013)	(126,492)
Cash Payments to Suppliers for Goods and Services	(9,266,427)	(327,118)	(9,593,545)	(68,334)
Cash Payments for Claims		-	-	(12,817,233)
Cash Payments for Other Operating Expenses	<u>(158,714)</u>	<u>(14,396)</u>	<u>(173,110)</u>	<u>(36,797)</u>
Net Cash Provided by (Used for) Operating Activities	<u>6,267,477</u>	<u>61,580</u>	<u>6,329,057</u>	<u>(79,106)</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received from Special Assessments	353,343	-	353,343	-
Acquisition of Capital Assets	(3,506,426)	(2,340)	(3,508,766)	-
Principal Paid on Capital Debt	(2,003,000)	(50,000)	(2,053,000)	-
Interest Paid on Capital Debt	<u>(1,306,255)</u>	<u>(41,373)</u>	<u>(1,347,628)</u>	<u>-</u>
Net Cash Used for Capital and Related Financing Activities	<u>(6,462,338)</u>	<u>(93,713)</u>	<u>(6,556,051)</u>	<u>-</u>
Net Decrease in Cash and Cash Equivalents	(194,861)	(32,133)	(226,994)	(79,106)
Cash and Cash Equivalents Beginning of Year	<u>10,962,537</u>	<u>876,111</u>	<u>11,838,648</u>	<u>7,987,916</u>
Cash and Cash Equivalents End of Year	<u>\$ 10,767,676</u>	<u>\$ 843,978</u>	<u>\$ 11,611,654</u>	<u>\$ 7,908,810</u>

(continued)

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2006

	Business-Type Activities - Enterprise Funds			Governmental Activities
		Other Enterprise Funds	Total	Internal Service Funds
	Sewer			
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 2,791,797	\$ (110,902)	\$ 2,680,895	\$ 430,036
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation Expense	3,652,892	187,111	3,840,003	-
(Increase) Decrease in Assets				
Accounts Receivable	(220,727)	(8,228)	(228,955)	9,136
Due from Other Funds	(17,829)	-	(17,829)	(960,687)
Intergovernmental Receivable	5,797	-	5,797	(33,108)
Materials and Supplies Inventory	21	-	21	-
Prepays	(52,346)	(214)	(52,560)	(1,828)
Increase (Decrease) in Liabilities				
Accounts Payable	47,197	1,859	49,056	299,803
Contracts Payable	330,000	(9,121)	320,879	-
Accrued Wages and Benefits	4,756	(86)	4,670	-
Compensated Absences Payable	(11,782)	(324)	(12,106)	-
Retainage Payable	58,653	-	58,653	-
Due to Other Funds	58,684	2,769	61,453	-
Intergovernmental Payable	(379,636)	(1,284)	(380,920)	14,857
Claims Payable	-	-	-	162,685
Total Adjustments	<u>3,475,680</u>	<u>172,482</u>	<u>3,648,162</u>	<u>(509,142)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 6,267,477</u>	<u>\$ 61,580</u>	<u>\$ 6,329,057</u>	<u>\$ (79,106)</u>

Non-Cash Capital Financing Activities

Developers during the year donated \$2,007,139 of sewer lines to the sewer fund.

Developers during the year donated \$104,318 of water lines to the water fund.

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2006

	Private Purpose Trusts	Agency Funds
Assets		
Cash and Cash Equivalents	\$ 356,245	\$ 23,928,652
Cash and Cash Equivalents in Segregated Accounts	-	2,362,762
Taxes Receivable	-	341,228,562
Special Assessments Receivable	-	9,375,524
Intergovernmental Receivable	-	16,143,295
Total Assets	\$ 356,245	\$ 393,038,795
Liabilities		
Accounts Payable	\$ 75	\$ -
Intergovernmental Payable	-	379,742,589
Deposits Held and Due to Others	-	4,004,494
Undistributed Monies	-	9,291,712
Total Liabilities	75	\$ 393,038,795
Net Assets		
Restricted for Other Purposes	353,980	
Unrestricted	2,190	
Total Liabilities and Net Assets	\$ 356,245	

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, 2006

	Private Purpose Trusts
Additions	
Contributions	\$ 13,388
Interest	<u>26,502</u>
Total Additions	<u>39,890</u>
Deductions	
Other Operating Expenses	<u>105,104</u>
Change in Net Assets	(65,214)
Net Assets Beginning of Year	<u>421,384</u>
Net Assets End of Year	<u>\$ 356,170</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2006

Assets

Cash and Cash Equivalents	\$	446,288
Accounts Receivable		262,324
Interest Receivable		3,441
Inventories		103,731
Investments		822,512
Prepaid Expenses		41,554
Property and Equipment:		
Operational Equipment		460,194
Administrative Office Equipment		102,817
Administrative Software		81,693
Administrative Office Furniture		15,430
Building Improvements		<u>34,917</u>
		695,051
Accumulated Depreciation		<u>(538,750)</u>
		<u>156,301</u>
Total Assets	\$	<u>1,836,151</u>

Liabilities and Net Assets

Accounts Payable	\$	33,243
Deferred Revenue		6,600
Accrued Expenses:		
Wages		33,038
Payroll Taxes		2,382
Workers' Compensation		20,037
Sales Tax		<u>2,408</u>
		<u>57,865</u>
Total Liabilities		<u>97,708</u>
Unrestricted Net Assets		1,717,931
Temporarily Restricted Net Assets		<u>20,512</u>
Total Liabilities and Net Assets	\$	<u>1,836,151</u>

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, 2006

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$	2,078,577
Investment Income		55,024
Special events, net of expenses of \$23,443		77,832
Gain on Investments Reported at Fair Value		30,942
Contributions		449
In-Kind Contributions		1,554,085
Other		6,094
Net Assets Released from Restrictions		<u>11,585</u>
Total Unrestricted Revenues		<u>3,814,588</u>

Expenses

Program Services:		
Rehabilitation and Training		3,358,759
Supporting Services:		
General and Administration		<u>338,912</u>
Total Expenses		<u>3,697,671</u>

Change in Unrestricted Net Assets 116,917

Changes in Temporarily Restricted Net Assets (11,585)

Net Assets Released from Restrictions (11,585)

Change in Net Assets 105,332

Net Assets at Beginning of Year 1,633,111

Net Assets End of Year **\$ 1,738,443**

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

Discretely Presented Component Units The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 24, 25, and 26 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, 2006*

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 18, 19 and 20 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, 2006*

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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. Nonmajor funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. Fund Accounting

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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 96 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.

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

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, George C. Brissel trust, and juvenile court. The County's agency funds are mainly used for the collection and distribution of taxes, along with the County Park District, Health District, Multi-County Juvenile Attention System, and several other related entities described in Note 1.

C. Measurement Focus

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

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

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 6.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 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, 2006, but which were levied to finance year 2007 operations, have been recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

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

E. Budgetary Process

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

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

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

F. Cash, Cash Equivalents, and Investments

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

During 2006, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements, Financial Asset Management, and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2006. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2006.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

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 2006 amounted to \$5,317,077 which includes \$4,998,052 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "Cash and Cash Equivalents with Fiscal and Escrow Agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts."

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. During 2006, the County has elected to retroactively report Governmental Activities infrastructure that was acquired reconstructed, improved, etc. between 1980 and 2002 (see Note 10). (Since 2003, current additions to infrastructure have been previously recorded). The County's governmental infrastructure assets consist of roads and bridges. The County's business-type infrastructure assets consist of sanitary sewers. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Bond Discount/Issuance Costs

Bond discounts and issuance costs for governmental and business-type activities and for proprietary fund types are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond discounts are presented as a reduction

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

of the face amount of bonds payable whereas issuance costs are recorded as increases in the face amount of bonds payable.

N. Fund Balance Reserves

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

O. Net Assets

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

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

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for county sewer, county water, 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.

Q. Contributions of Capital

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

R. Interfund Activity

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2006.

T. Estimates

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

NOTE 3. ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For fiscal year 2006, the County has implemented GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" and GASB Statement No. 47, "Accounting for Termination Benefits".

The purpose of GASB Statement No. 44 is to improve the understandability and usefulness of the information that state and local governments present as supplementary information in the statistical section.

GASB Statement No. 46 defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation. GASB Statement No. 47 establishes accounting standards for termination benefits. The implementation of GASB Statement No.'s 44, 46 and 47 did not have an effect on the fund balances/net assets of the County as previously reported at December 31, 2005.

B. Restatement of Fund Balance/Net Assets

The County has reported a prior period adjustment to the fund balance of the Mental Retardation and Developmental Disabilities fund to properly record Northeast Ohio Network monies that were held outside of the County treasury at January 1, 2006. In addition, net assets of the governmental activities have been restated to retroactively report road infrastructure in the capital asset balances (see Note 2) and to correct for accounting changes reported as accumulated depreciation for furniture, fixtures and equipment as of December 31, 2005.

The prior period adjustments had the following effect on fund balance/net assets as previously reported:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	<u>Governmental Activities</u>
Net assets December 31, 2005	\$ 228,352,719
Retroactive reporting of roads	24,707,052
Accumulated depreciation adjustment	(993,500)
Cash in segregated accounts	1,368,578
Restated net assets December 31, 2005	<u>\$ 253,434,849</u>

	<u>Governmental Fund Mental Retardation and Developmental Disabilities</u>
Fund balance January 1, 2006	\$ 26,762,031
Cash in segregated accounts	1,368,578
Restated fund balance January 1, 2006	<u>\$ 28,130,609</u>

NOTE 4. BUDGETARY BASIS OF ACCOUNTING

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

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

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

	<u>Net Change in Fund Balance General and Major Special Revenue Funds</u>				
	<u>General</u>	<u>Mental Retardation and Developmental Disabilities</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Public Assistance</u>
GAAP Basis	\$ 303,106	\$ 100,367	\$ (903,318)	\$ 3,448,542	\$ 2,582,471
Net Adjustment for Revenue Accruals	(303,828)	(741,328)	(814,883)	375,970	819,199
Net Adjustment for Expenditure Accruals	2,518	(659,077)	(230,787)	(1,677,818)	834,021
Encumbrances	<u>(3,370,936)</u>	<u>(931,338)</u>	<u>(1,341,517)</u>	<u>(2,216,554)</u>	<u>(4,649,059)</u>
Budget Basis	<u>\$ (3,369,140)</u>	<u>\$ (2,231,376)</u>	<u>\$ (3,290,505)</u>	<u>\$ (69,860)</u>	<u>\$ (413,368)</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States; 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.
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 two percent and be marked to market daily, and that the term of the agreement must not exceed thirty 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 or 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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

exchange either securities described in division (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 five percent of the County's total average portfolio;
9. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

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

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. Of the bank balances, totaling \$32,781,091, \$30,565,692 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 moneys 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, 2006, 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	\$ 30,978,269	\$ 18,363,125	\$ 9,826,719	\$ 2,788,425	36.56%
FFCB Notes	2,982,813	2,982,813	-	-	3.52%
FHLM Notes	11,666,648	4,954,464	4,756,450	1,955,734	13.77%
FNMA Notes	26,367,526	11,647,734	12,745,573	1,974,219	31.12%
STAR Ohio	4,382,742	4,382,742	-	-	5.17%
Money Markets	2,935,302	2,935,302	-	-	3.46%
Repurchase Agreements	5,085,000	5,085,000	-	-	6.00%
Manuscript Bonds	340,818	-	-	340,818	0.40%
Total Investments	<u>\$ 84,739,118</u>	<u>\$ 50,351,180</u>	<u>\$ 27,328,742</u>	<u>\$ 7,059,196</u>	<u>100.00%</u>

Interest Rate Risk - The Ohio Revised Code and the Investment and Depository Policy of the County 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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. All federal agency notes had a rating of AAA from Standard & Poor's and Aaa from Moody's. Standard & Poor's has assigned STAR Ohio as an AAAm money market rating. The County had investments in seven other money market accounts at year-end, each rated AAAm by Standard & Poor's. The Manuscript bonds are not publicly traded and have no credit risk.

Concentration of Credit Risk - The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Of the County's total investments, 36.56 percent are FHLB notes, 13.77 percent are FHLM notes and 31.12 percent are FNMA notes; 5.17 percent is invested in STAR Ohio. All other investments not explicitly guaranteed by the U.S. government are less than five 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. In order to mitigate custodial risk, the County purchases its investments only through an approved broker/dealer or institution. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee. The County's investments in repurchase agreements of \$5,085,000 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 2006 for real and public utility property taxes represents collections of 2005 taxes. Property tax payments received during 2006 for tangible personal property (other than public utility property) were for 2006 taxes.

2006 real property taxes are levied after October 1, 2006 on the assessed value as of January 1, 2006, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2006 real property taxes are collected in and intended to finance 2007.

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. 2006 public utility property taxes became a lien December 31, 2005, are levied after October 1, 2006, and are collected in 2007 with real property taxes.

2006 tangible personal property taxes are levied after October 1, 2005, on the value as of December 31, 2005. Collections are made in 2006. Tangible personal property assessments are 18.75 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2006, was \$10.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2006 property tax receipts were based are as follows:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Real Property	\$ 6,306,131,820
Public Utility Personal Property	266,707,820
Tangible Personal Property	<u>570,720,229</u>
Total Assessed Value	<u>\$ 7,143,559,869</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2006, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2006 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 7. PERMISSIVE SALES AND USE TAX

During 2006, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and will end June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2006 totaled \$12,737,405, including monies attributable to state motor vehicle licensing sales. \$11,420,215 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2006. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unearned.

NOTE 8. RECEIVABLES

Receivables at December 31, 2006 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets;

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits 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 \$12,461,471 for the County as a whole. Incurred but not reported claims of \$783,037 as of December 31, 2006 have been accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,979,559 have been accrued as a liability at December 31, 2006.

The total claims liability of \$3,762,596 reported in the internal service funds at December 31, 2006, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2004, 2005 and 2006 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2004	2,822,617	9,521,731	9,406,329	2,938,019
2005	2,938,019	11,177,195	10,515,303	3,599,911
2006	3,599,911	12,979,918	12,817,233	3,762,596

NOTE 10. CAPITAL ASSETS

The capital asset balances of the governmental activities have been restated due to the retroactive reporting of road infrastructure. Prior to 2006, the County reported sanitary sewers and bridges as governmental infrastructure as well as road infrastructure acquired or constructed in 2003, 2004 and 2005. The County elected to "phase in" the retroactive reporting of road infrastructure assets. In addition, the County has reported a prior period adjustment in the amount of \$993,500 to properly report accumulated depreciation for furniture, fixtures and equipment. The retroactive reporting of road infrastructure assets and the accounting change of accumulated depreciation for furniture, fixtures and equipment had the following effect on governmental activities capital assets as previously reported.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Balance		Restated Balance
<u>Governmental activities:</u>	<u>1/1/2006</u>	<u>Adjustments</u>	<u>1/1/2006</u>
Land	\$ 12,559,275	\$ -	\$ 12,559,275
Construction in progress	27,930,308		27,930,308
Buildings and improvements	51,831,368	-	51,831,368
Improvements other than buildings	1,371,181	-	1,371,181
Furniture, fixtures and equipment	28,003,232	-	28,003,232
Infrastructure	54,933,959	45,333,820	100,267,779
Less: accumulated depreciation	<u>(61,782,245)</u>	<u>(21,620,268)</u>	<u>(83,402,513)</u>
Total governmental activities capital assets, net	<u>\$ 114,847,078</u>	<u>\$ 23,713,552</u>	<u>\$ 138,560,630</u>

Capital Asset activity for the year ending December 31, 2006 was as follows:

	Balance			Balance
	<u>January 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2006</u>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 12,559,275	\$ 463,176	\$ 26,206	\$ 12,996,245
Construction in progress	<u>27,930,308</u>	<u>17,979,341</u>	<u>24,983,176</u>	<u>20,926,473</u>
Total capital assets not being depreciated	40,489,583	18,442,517	25,009,382	33,922,718
<i>Other capital assets:</i>				
Buildings and improvements	51,831,368	17,691,286	-	69,522,654
Improvements other than buildings	1,371,181	29,704	-	1,400,885
Furniture, fixtures and equipment	28,003,232	2,385,918	1,177,219	29,211,931
Infrastructure	<u>100,267,779</u>	<u>8,186,903</u>	<u>-</u>	<u>108,454,682</u>
Total other capital assets	181,473,560	28,293,811	1,177,219	208,590,152
<i>Accumulated depreciation:</i>				
Buildings and improvements	(30,905,915)	(2,007,365)	-	(32,913,280)
Improvements other than buildings	(937,098)	(60,523)	-	(997,621)
Furniture, fixtures and equipment	(19,555,623)	(2,587,577)	1,137,763	(21,005,437)
Infrastructure	<u>(32,003,877)</u>	<u>(4,500,235)</u>	<u>-</u>	<u>(36,504,112)</u>
Total accumulated depreciation	(83,402,513)	(9,155,700)	1,137,763	(91,420,450)
Other capital assets, net	98,071,047	19,138,111	39,456	117,169,702
Governmental activities capital assets, net	<u>\$ 138,560,630</u>	<u>\$ 37,580,628</u>	<u>\$ 25,048,838</u>	<u>\$ 151,092,420</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 794,269	Sewer	\$ 3,652,892
Judicial	98,772	Water	183,045
Public Safety	2,226,289	Molly	<u>4,066</u>
Public Works	4,977,801	Total Depreciation Expense	<u>\$ 3,840,003</u>
Health	922,314		
Human Services	107,055		
Conservation and Recreation	<u>29,200</u>		
Total Depreciation Expense	<u>\$ 9,155,700</u>		

	<u>Balance</u> <u>January 1, 2006</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2006</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 606,727	\$ -	\$ -	\$ 606,727
Construction in progress	<u>2,561,647</u>	<u>2,940,996</u>	<u>3,772,224</u>	<u>1,730,419</u>
Total capital assets not being depreciated	3,168,374	2,940,996	3,772,224	2,337,146
<i>Other capital assets:</i>				
Buildings and improvements	6,474,788	1,167,162	-	7,641,950
Improvements other than buildings	1,135,060	-	-	1,135,060
Furniture, fixtures and equipment	4,182,877	230,815	97,339	4,316,353
Infrastructure	<u>157,978,345</u>	<u>5,056,517</u>	<u>3,276</u>	<u>163,031,586</u>
Total other capital assets	169,771,070	6,454,494	100,615	176,124,949
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,161,678)	(177,162)	-	(4,338,840)
Improvements other than buildings	(253,571)	(76,351)	-	(329,922)
Furniture, fixtures and equipment	(2,648,940)	(350,138)	88,526	(2,910,552)
Infrastructure	<u>(47,835,753)</u>	<u>(3,236,352)</u>	<u>2,163</u>	<u>(51,069,942)</u>
Total accumulated depreciation	(54,899,942)	(3,840,003)	90,689	(58,649,256)
Other capital assets, net	114,871,128	2,614,491	9,926	117,475,693
Business-type activities capital assets, net	<u>\$ 118,039,502</u>	<u>\$ 5,555,487</u>	<u>\$ 3,782,150</u>	<u>\$ 119,812,839</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

NOTE 11. DEFINED BENEFIT RETIREMENT SYSTEMS

A. Ohio Public Employees Retirement System

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

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

Member of all three plans, other than those engaged in law enforcement, are required to contribute 9.0 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs participating in the traditional plan were required to contribute 10.1 percent while all other law enforcement employees contribute 9.0 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.70 percent of covered salary for 2006. The County contribution for law enforcement employees for 2006 was 16.93 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to OPERS for the years ended December 31, 2006, 2005, and 2004 were \$13,284,638, \$12,629,599, and \$12,219,500, respectively; 92 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. The unpaid contribution for 2006 is recorded as a liability.

B. Ohio State Teachers Retirement System

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent for the fiscal year ended June 30, 2006. Contribution rates are established by OSTRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's required contributions to OSTRS for the years ended December 31, 2006, 2005, and 2004 were \$534,794, \$466,331, and \$434,660, respectively; 96 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. The unpaid contribution for 2006 is recorded as a liability.

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2006 was 13.70 percent of covered payroll for employees not engaged in law enforcement; 4.50 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2006 was 16.93 percent; 4.50 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 and 6 percent annually for the next 8 years and 4 percent annually after 8 years.

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

The number of active contributing participants in the traditional and combined plans was 380,297. The County's actual contributions for 2006 which were used to fund post employment benefits were \$3,819,958. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2005, (the latest information available) were \$11.1 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

B. Ohio State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from OSTRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$38,200 for 2006.

OSTRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2006, was \$3.5 billion. For the year ended June 30, 2006, net health care costs paid by OSTRS were \$490,000,000 and there were 119,000 eligible benefit recipients.

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, 2006, the liability for unpaid compensated absences was \$8,421,721 for the entire County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 14. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease has been capitalized in the amount of \$630,686 as furniture, fixtures, and equipment. Principal payments in fiscal year 2006 total \$95,151 in the General fund and \$122,049 in special revenue funds.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2006:

<i>Year</i>	<i>Governmental Activities</i>
<i>2007</i>	<i>\$ 123,774</i>
<i>2008</i>	<i>65,580</i>
<i>2009</i>	<i>21,045</i>
<i>2010</i>	<i>7,309</i>
<i>2011</i>	<i>1,670</i>
<i>Total Minimum Lease Payments</i>	<i>219,378</i>
<i>Less: Amount Representing Interest</i>	<i>(5,272)</i>
<i>Present Value of Minimum Lease Payments</i>	<i>\$ 214,106</i>

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 multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. Total costs for such leases were \$19,376 for the year ended December 31, 2006. The minimum rental commitments under all such non-cancelable leases are \$1,776 and \$1,628 for 2007, and 2008, respectively.

NOTE 15. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2006. A majority of these contracts were for building renovations and road and bridge repair. These significant commitments amounted to \$1,977,351 in the special revenue funds, \$2,284,397 in the capital projects funds, and \$444,379 in the enterprise funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 16. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, consisted of the following, as reported on the fund statements:

<i>Transfers To</i>	<i>Transfers From</i>			<i>Total</i>
	<i>Nonmajor Governmental</i>	<i>General</i>	<i>Mental Retardation & Developmental Disabilities</i>	
<i>Nonmajor Governmental</i>	<u>\$ 8,000</u>	<u>\$ 35,477</u>	<u>\$ 1,136,000</u>	<u>\$ 1,179,477</u>

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

B. Interfund Balances

Interfund balances for the year ended December 31, 2006, 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.

<i>Interfund Payable</i>	<i>Interfund Receivable</i>	
	<i>Public Assistance Fund</i>	<i>Internal Service Fund</i>
<i>General Fund</i>	\$ -	\$ 484,660
<i>Children's Services</i>	1,523,868	58,365
<i>Public Assistance</i>	-	284,636
<i>Sewer Fund</i>	-	58,684
<i>Nonmajor Governmental Funds</i>	-	207,390
<i>Nonmajor Enterprise Funds</i>	-	2,769
<i>Total</i>	<u>\$ 1,523,868</u>	<u>\$ 1,096,504</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2006 were as follows:

	<i>Outstanding 1/1/2006</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2006</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
1990 - \$1,820,000 - 6.10-15.00%					
Various Sewer Projects	400,000	-	100,000	300,000	100,000
1993 - \$340,000 - 7.125%					
Sewer Project 409	114,000	-	19,000	95,000	19,000
1996 - \$2,155,242 - 4.000-6.250%					
Various Sewer Projects	1,451,000	-	107,000	1,344,000	112,000
1997 - \$179,880 - 5.25%					
Sewer Project 474-89	78,698	-	11,242	67,456	11,243
1997 - \$212,473 - 5.60%					
Sewer Project 500	127,484	-	10,623	116,861	10,624
1998 - \$28,903 - 5.25%					
Sewer Project 512	18,787	-	1,445	17,342	1,445
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	<u>3,359,251</u>	<u>-</u>	<u>137,760</u>	<u>3,221,491</u>	<u>140,515</u>
TOTAL SPECIAL ASSESSMENT BONDS	<u>5,549,220</u>	<u>-</u>	<u>387,070</u>	<u>5,162,150</u>	<u>394,827</u>
SIB LOAN - \$3,638,234 - 3%	<u>3,638,234</u>	<u>-</u>	<u>-</u>	<u>3,638,234</u>	<u>-</u>
CAPITAL LEASES	385,498	45,808	217,200	214,106	111,394
COMPENSATED ABSENCES	<u>7,641,922</u>	<u>4,802,960</u>	<u>4,292,940</u>	<u>8,151,942</u>	<u>4,824,080</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 17,214,874</u>	<u>\$ 4,848,768</u>	<u>\$ 4,897,210</u>	<u>\$ 17,166,432</u>	<u>\$ 5,330,301</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

	Outstanding 1/1/2006	Additions	Reductions	Outstanding 12/31/2006	Due Within One Year
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25% Sewer Project 517	\$ 1,530,749	\$ -	\$ 57,240	\$ 1,473,509	\$ 59,485
2003 - \$13,490,703 - 2.00 - 5.25% Sewerage System Refunding Bonds, Series 2003	11,820,000	-	835,000	10,985,000	855,000
1996 - \$3,428,316 - 4.618% Sewer District Improvements	2,379,000	-	163,000	2,216,000	168,000
1996 - \$1,164,442 - 4.618% Water Improvements	715,000	-	50,000	665,000	50,000
TOTAL GENERAL OBLIGATION BONDS	<u>16,444,749</u>	<u>-</u>	<u>1,105,240</u>	<u>15,339,509</u>	<u>1,132,485</u>
OPWC LOAN - \$1,318,586 - 0%	<u>683,878</u>	<u>-</u>	<u>66,253</u>	<u>617,625</u>	<u>46,826</u>
<i>OWDA LOANS</i>					
1994 - \$551,650 Waynesburg 4.52%	192,553	-	41,492	151,061	22,818
1995 - \$2,384,813 Sewer Project #491 4.52%	1,552,009	-	133,866	1,418,143	69,231
1996 - \$2,924,222 Sewer Project #475 4.52%	2,008,882	-	145,915	1,862,967	75,346
1997 - \$2,800,421 Sewer Project #449 4.12%	2,038,900	-	127,640	1,911,260	65,797
1998 - \$5,461,604 Sewer Project #493 3.50%	4,199,597	-	237,077	3,962,520	121,659
1998 - \$1,525,683 Sewer Project #504 3.91%	1,171,924	-	67,370	1,104,554	34,676
2001- \$4,691,450 Nimishillen 5.27%	4,048,048	-	128,141	3,919,907	66,613
TOTAL OWDA LOANS	<u>15,211,913</u>	<u>-</u>	<u>881,501</u>	<u>14,330,412</u>	<u>456,140</u>
COMPENSATED ABSENCES	<u>281,886</u>	<u>192,364</u>	<u>204,471</u>	<u>269,779</u>	<u>73,719</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 32,622,426</u>	<u>\$ 192,364</u>	<u>\$ 2,257,465</u>	<u>\$ 30,557,325</u>	<u>\$ 1,709,170</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. The Ohio Department of Transportation State Infrastructure Bank (SIB) loan will be used for a road construction project and paid from monies in the motor vehicle gas tax fund. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" will be paid from the fund from which the employees' salaries are paid.

The County's voted legal debt margin was \$177,088,997 with an unvoted debt margin of \$71,435,599 at December 31, 2006.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, SIB Loan, OWDA Loans, and OPWC Loans. The total future annual principal requirements of the SIB Loan is greater than the outstanding balance of the loan at year end due to interim interest becoming part of the principal balance prior to the commencement of repayment.

<i>Fiscal Year</i>	<i>Governmental Activities</i>			
	<i>Special Assessment Bonds</i>		<i>SIB Loan</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2007	\$ 394,827	\$ 248,272	\$ -	\$ -
2008	407,811	228,883	-	-
2009	414,257	209,387	421,173	109,311
2010	323,298	189,004	433,903	96,581
2011	337,828	174,840	447,017	83,466
2012-2016	1,652,847	633,496	2,446,108	206,310
2017-2021	1,081,823	274,680	-	-
2022-2026	549,459	46,576	-	-
<i>Totals</i>	<u>\$ 5,162,150</u>	<u>\$ 2,005,138</u>	<u>\$ 3,748,201</u>	<u>\$ 495,668</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Fiscal Year	Business-Type Activities				
	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2007	\$ 1,132,485	\$ 663,450	\$ 456,140	\$ 313,998	\$ 46,826
2008	1,169,499	630,605	942,167	598,116	66,253
2009	1,198,055	594,408	985,086	555,197	66,252
2010	1,239,014	554,157	999,796	510,122	66,253
2011	1,289,484	509,313	1,013,695	465,861	66,252
2012-2016	7,318,741	1,661,648	5,552,058	1,642,593	247,511
2017-2021	1,656,690	203,632	3,308,206	585,018	58,278
2022-2026	335,541	29,769	1,073,264	116,062	-
Totals	<u>\$ 15,339,509</u>	<u>\$ 4,846,982</u>	<u>\$ 14,330,412</u>	<u>\$ 4,786,967</u>	<u>\$ 617,625</u>

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

Industrial Development Revenue Bonds As of December 31, 2006, 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.

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, 2006, \$2.305 million of bonds outstanding are considered to be defeased.

NOTE 18. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2006, the County contributed \$3,386,356 to the System which represents 44 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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 \$716,424 to the Council in 2006. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2006, the County contributed \$90,000, which represents three percent of the total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 19. 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 2006, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2006, no moneys were received from the County.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

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

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

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

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

Stark Area Regional Transit Authority (Authority) The Authority is a jointly governed organization between the County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of the Authority. Of the nine members, the County appoints three. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority, 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 the Authority's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake,

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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, 2006 the Network was holding \$1,648,484 of on-behalf monies for the County which is reflected as "Cash and Cash Equivalents with Fiscal & Escrow Agents" in the Mental Retardation and Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

Stark Regional Community Corrections Center (S.R.C.C.C.) S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Facility Governing Board consisting of twelve individuals. The members consist of two judges from Holmes County, three individuals each from Wayne, Tuscarawas and Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

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

NOTE 20. 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 2006.

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 2006.

NOTE 21. RELATED PARTY TRANSACTIONS

During 2006, 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 \$449 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 \$1,554,085.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

NOTE 22. CONTINGENT LIABILITIES

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

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

NOTE 23. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .00 percent and .02 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2006. The Hospital's total assets comprised approximately .02 percent of total Enterprise Fund Assets at December 31, 2006. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .00 percent and .00 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2006. The Home's total assets comprised approximately .05 percent of total Enterprise Fund Assets at December 31, 2006.

NOTE 24. 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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, 2006.

D. Cash Equivalents and Investments

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

E. Concentration of Credit Risk

At December 31, 2006, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$410,600.

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

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

I. Risk Management

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

J. Transactions With Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements.

Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,554,085 for 2006. Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$57,073 during 2006.

An agreement between the Workshops and MRDD specifies the Workshops will pay 25% of the unrestricted net operating income to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2006, the Workshops determined \$3,791 will be paid to MRDD and \$5,375 will be paid to Citizens Who Care. At December 31, 2006, the Workshops total contribution to Citizens Who Care was \$20,941, which included 20% of the net proceeds from the special event fundraiser.

The unaudited insured value of MRDD property used by the Workshops was \$15,829,666 at December 31, 2006.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2006:

Cash and cash equivalents	\$	15,517
U.S. Government agencies		172,172
U.S. Government obligations		89,186
Equity Mutual funds		448,502
Corporate bonds		97,135
	\$	<u>822,512</u>

NOTE 25. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

B. Operations

The District has not obtained a dedicated local funding source. In 2006, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

C. Reporting Entity

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

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

D. Basis of Accounting

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

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

E. Cash and Cash Equivalents

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

F. Deposits and Investments

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

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

Investments The District had investments with a fair value of \$290,436 in STAR Ohio, 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 STAR Ohio 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 26. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Basis of Accounting

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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

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

C. Fund Accounting

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

D. Budgetary Process

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

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

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

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2006*

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. Of the bank balances, totaling \$938,274, \$838,274 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 moneys 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.

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 2006, the Port Authority paid the SDB \$250 for servicing the loans.

I. Capital Assets

As of December 31, 2006, the Port Authority owns land valued at \$156,000. Also, the Port Authority has construction in progress of \$2,442,494, which is the construction of a building to be leased to Superior Dairy.

J. Debt

At December 31, 2006, debt outstanding totaled \$2,353,469. \$50,000 consists of a loan with the CIC with a 0% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The remaining payment on the loan is being deferred until the Port Authority sells the land they own. The remaining 2,303,469 is a loan from the Ohio Water Development Authority used for the construction of a building.

K. Contingent Liabilities – Special Item

The Port Authority was a defendant in a lawsuit. The outcome of this suit was settled on June 29, 2006, the Port Authority received \$1,012,812 from a final gross settlement of \$2,675,000 in the multi-party lawsuit with Great American Insurance concerning a fire at a Port Authority owned warehouse.

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STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2006*

Nonmajor Special Revenue Funds

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

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

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

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

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

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

Real Estate Tax Prepayment - To account for prepayments used toward the payment of real property taxes when due and account for interest earnings on prepayments used to pay 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.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2006*

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

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

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

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

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

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

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

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Enforcement and Education, Violence Prevention, Indigent Drivers, Community Prosecution Program, Program for Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice, Sheriff's Law Enforcement Trust, State Probation Supervision Fees.

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

Recycle Ohio Litter Grant, Children's' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Probate Court Security Grant, Geographic Information Systems, Board of Elections. Child Victim Support.

Nonmajor Debt Service Funds

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2006*

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 12,576,977	\$ 369,576	\$ 1,398,006	\$ 14,344,559
Cash and Cash Equivalents in Segregated Accounts	-	-	41,322	41,322
Cash and Cash Equivalents with Fiscal & Escrow Agents	615,782	-	-	615,782
Property Taxes Receivable	607,102	-	-	607,102
Accounts Receivable	195,843	-	5,000	200,843
Special Assessments Receivable	-	7,213,495	-	7,213,495
Interfund Receivable	59,038	-	-	59,038
Intergovernmental Receivable	11,724,731	-	1,497,984	13,222,715
Materials and Supplies Inventory	1,016,190	-	-	1,016,190
Loans Receivable	2,074,427	-	-	2,074,427
Prepaid Items	28,636	-	-	28,636
Total Assets	\$ 28,898,726	\$ 7,583,071	\$ 2,942,312	\$ 39,424,109
Liabilities				
Accounts Payable	\$ 349,701	\$ -	\$ -	\$ 349,701
Accrued Wages	532,163	-	-	532,163
Contracts Payable	918,079	-	1,601,144	2,519,223
Due to Other Funds	207,390	-	-	207,390
Intergovernmental Payable	243,907	-	-	243,907
Retainage Payable	615,782	-	41,322	657,104
Interfund Payable	59,038	-	-	59,038
Deferred Revenue	8,883,015	7,213,495	24,697	16,121,207
Total Liabilities	11,809,075	7,213,495	1,667,163	20,689,733
Fund Balances				
Reserved for Encumbrances	6,033,474	-	761,058	6,794,532
Reserved for Debt Service	-	369,576	-	369,576
Reserved for Loan Guarantee	2,074,427	-	-	2,074,427
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	8,981,750	-	-	8,981,750
Capital Projects Funds	-	-	514,091	514,091
Total Fund Balances	17,089,651	369,576	1,275,149	18,734,376
Total Liabilities and Fund Balances	\$ 28,898,726	\$ 7,583,071	\$ 2,942,312	\$ 39,424,109

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2006

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Assets						
Cash and Cash Equivalents	\$ 58,783	\$ 642,230	\$ 1,337,238	\$ 71,902	\$ 52,760	\$ 50,928
Cash and Cash Equivalents with Fiscal &						
Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-
Interfund Receivable	-	20,000	-	-	-	-
Intergovernmental Receivable	124,756	270,514	2,987,675	-	-	-
Materials and Supplies Inventory	-	294	1,745	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	126	5,168	-	-	-
Total Assets	<u>183,539</u>	<u>933,164</u>	<u>4,331,826</u>	<u>71,902</u>	<u>52,760</u>	<u>50,928</u>
Liabilities						
Accounts Payable	\$ -	\$ 15,340	\$ 47,291	\$ -	\$ -	\$ -
Accrued Wages	-	17,318	14,434	-	-	951
Contracts Payable	-	-	-	-	15,117	4,227
Due to Other Funds	-	6,839	-	-	-	323
Intergovernmental Payable	-	9,169	5,005	-	-	4,244
Retainage Payable	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	124,756	135,257	2,117,790	-	-	-
Total Liabilities	<u>124,756</u>	<u>183,923</u>	<u>2,184,520</u>	<u>-</u>	<u>15,117</u>	<u>9,745</u>
Fund Balances						
Reserved for Encumbrances	56	121,392	1,053,377	-	37,643	22,026
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	58,727	627,849	1,093,929	71,902	-	19,157
Total Fund Balances	<u>58,783</u>	<u>749,241</u>	<u>2,147,306</u>	<u>71,902</u>	<u>37,643</u>	<u>41,183</u>
Total Liabilities and Fund Balances	<u>\$ 183,539</u>	<u>\$ 933,164</u>	<u>\$ 4,331,826</u>	<u>\$ 71,902</u>	<u>\$ 52,760</u>	<u>\$ 50,928</u>

HOME Program	911 System	Certificate of Title Administration	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
\$ 172,109	\$ 1,460,720	\$ 842,075	\$ 102,608	\$ 240,757	\$ 66,987	\$ 2,812,961	\$ 1,136,734
-	-	-	-	-	-	-	-
-	607,102	-	-	-	-	-	-
19,327	-	93,013	-	33,715	5,700	1,076	26,520
-	-	-	-	-	-	39,038	-
-	904,437	-	-	-	11,475	-	-
-	577	6,812	-	-	-	56	-
-	-	-	-	2,074,427	-	-	-
-	-	-	-	10,914	-	2,339	2,805
<u>191,436</u>	<u>2,972,836</u>	<u>941,900</u>	<u>102,608</u>	<u>2,359,813</u>	<u>84,162</u>	<u>2,855,470</u>	<u>1,166,059</u>
\$ -	\$ 4,238	\$ 5,387	\$ -	\$ 4,970	\$ 1,765	\$ 52,960	\$ 5,022
-	18,404	36,235	7,422	-	-	20,404	11,668
-	3,714	-	-	1,102	-	-	75,050
-	7,816	-	2,277	-	-	6,354	45,709
3,405	5,320	10,871	2,263	74,101	-	7,461	4,301
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,377,609	-	-	-	-	-	-
<u>3,405</u>	<u>1,417,101</u>	<u>52,493</u>	<u>11,962</u>	<u>80,173</u>	<u>1,765</u>	<u>87,179</u>	<u>141,750</u>
852,192	260,788	20,847	5,632	992,918	17,255	175,534	208,653
-	-	-	-	2,074,427	-	-	-
<u>(664,161)</u>	<u>1,294,947</u>	<u>868,560</u>	<u>85,014</u>	<u>(787,705)</u>	<u>65,142</u>	<u>2,592,757</u>	<u>815,656</u>
<u>188,031</u>	<u>1,555,735</u>	<u>889,407</u>	<u>90,646</u>	<u>2,279,640</u>	<u>82,397</u>	<u>2,768,291</u>	<u>1,024,309</u>
<u>\$ 191,436</u>	<u>\$ 2,972,836</u>	<u>\$ 941,900</u>	<u>\$ 102,608</u>	<u>\$ 2,359,813</u>	<u>\$ 84,162</u>	<u>\$ 2,855,470</u>	<u>\$ 1,166,059</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2006

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets						
Cash and Cash Equivalents	\$ 206,007	\$ 24,586	\$ 428	\$ 276,493	\$ 26,723	\$ 2,198
Cash and Cash Equivalents with Fiscal &						
Escrow Agents	-	-	-	615,782	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	10,137	-	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	6,325,376	-	-
Materials and Supplies Inventory	648	-	-	955,258	14,106	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Total Assets	<u>206,655</u>	<u>\$ 24,586</u>	<u>\$ 428</u>	<u>\$ 8,183,046</u>	<u>\$ 40,829</u>	<u>\$ 2,198</u>
Liabilities						
Accounts Payable	\$ 6,883	\$ -	\$ -	\$ 152,539	\$ 6,389	\$ 328
Accrued Wages	16,847	-	-	262,099	-	-
Contracts Payable	-	-	-	818,869	-	-
Due to Other Funds	13,345	-	-	77,491	-	-
Intergovernmental Payable	4,920	-	-	72,840	391	-
Retainage Payable	-	-	-	615,782	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	4,237,483	-	-
Total Liabilities	<u>41,995</u>	<u>-</u>	<u>-</u>	<u>6,237,103</u>	<u>6,780</u>	<u>328</u>
Fund Balances						
Reserved for Encumbrances	42,722	175	-	982,240	17,861	123
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	<u>121,938</u>	<u>24,411</u>	<u>428</u>	<u>963,703</u>	<u>16,188</u>	<u>1,747</u>
Total Fund Balances	<u>164,660</u>	<u>24,586</u>	<u>428</u>	<u>1,945,943</u>	<u>34,049</u>	<u>1,870</u>
Total Liabilities and Fund Balances	<u>\$ 206,655</u>	<u>\$ 24,586</u>	<u>\$ 428</u>	<u>\$ 8,183,046</u>	<u>\$ 40,829</u>	<u>\$ 2,198</u>

Real Estate Assessment	Other Public Safety	Other	Total
\$ 1,275,978	\$ 1,514,284	\$ 201,488	\$ 12,576,977
-	-	-	615,782
-	-	-	607,102
-	-	6,355	195,843
-	-	-	59,038
-	1,055,548	44,950	11,724,731
3,859	32,835	-	1,016,190
-	-	-	2,074,427
<u>7,023</u>	<u>261</u>	<u>-</u>	<u>28,636</u>
<u>\$ 1,286,860</u>	<u>\$ 2,602,928</u>	<u>\$ 252,793</u>	<u>\$ 28,898,726</u>

\$ 42,071	\$ 4,518	\$ -	\$ 349,701
87,130	36,125	3,126	532,163
-	-	-	918,079
35,019	10,586	1,631	207,390
27,055	11,618	943	243,907
-	-	-	615,782
-	55,630	3,408	59,038
<u>-</u>	<u>866,060</u>	<u>24,060</u>	<u>8,883,015</u>
<u>191,275</u>	<u>984,537</u>	<u>33,168</u>	<u>11,809,075</u>

436,502	772,763	12,775	6,033,474
-	-	-	2,074,427

<u>659,083</u>	<u>845,628</u>	<u>206,850</u>	<u>8,981,750</u>
<u>1,095,585</u>	<u>1,618,391</u>	<u>219,625</u>	<u>17,089,651</u>
<u>\$ 1,286,860</u>	<u>\$ 2,602,928</u>	<u>\$ 252,793</u>	<u>\$ 28,898,726</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2006

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Cash and Cash Equivalents	\$ 168,636	\$ 200,940	\$ 369,576
Special Assessments Receivable	<u>7,213,495</u>	<u>-</u>	<u>7,213,495</u>
Total Assets	<u>\$ 7,382,131</u>	<u>\$ 200,940</u>	<u>\$ 7,583,071</u>
Liabilities			
Deferred Revenue	<u>\$ 7,213,495</u>	<u>\$ -</u>	<u>\$ 7,213,495</u>
Fund Balances			
Reserved for Debt Service	<u>168,636</u>	<u>200,940</u>	<u>369,576</u>
Total Liabilities and Fund Balances	<u>\$ 7,382,131</u>	<u>\$ 200,940</u>	<u>\$ 7,583,071</u>

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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2006

		Mental Retardation and Developmental				
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Assets						
Cash and Cash Equivalents	\$ 6,775	\$ 430,929	\$ 35,375	\$ 5,413	\$ -	\$ 912,376
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	41,322
Accounts Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	1,496,275	1,709
Prepaid Items	-	-	-	-	-	-
Total Assets	<u>\$ 6,775</u>	<u>\$ 430,929</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,496,275</u>	<u>\$ 955,407</u>
Liabilities						
Contracts Payable	\$ -	\$ 27,331	\$ -	\$ -	\$ 1,495,134	\$ 78,679
Retainage Payable	-	-	-	-	-	41,322
Deferred Revenue	-	-	-	-	22,988	1,709
Total Liabilities	<u>-</u>	<u>27,331</u>	<u>-</u>	<u>-</u>	<u>1,518,122</u>	<u>121,710</u>
Fund Balances						
Reserved for Encumbrances	-	373,026	-	-	-	388,032
Unreserved:						
Undesignated, Reported in:						
Capital Projects Funds	<u>6,775</u>	<u>30,572</u>	<u>35,375</u>	<u>5,413</u>	<u>(21,847)</u>	<u>445,665</u>
Total Fund Balances (Deficits)	<u>6,775</u>	<u>403,598</u>	<u>35,375</u>	<u>5,413</u>	<u>(21,847)</u>	<u>833,697</u>
Total Liabilities and Fund Balances	<u>\$ 6,775</u>	<u>\$ 430,929</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,496,275</u>	<u>\$ 955,407</u>

<u>Survey Monument</u>	<u>Total</u>
\$ 7,138	\$ 1,398,006
-	41,322
5,000	5,000
-	1,497,984
<u>-</u>	<u>-</u>
<u>\$ 12,138</u>	<u>\$ 2,942,312</u>

\$ -	\$ 1,601,144
-	41,322
<u>-</u>	<u>24,697</u>
<u>-</u>	<u>1,667,163</u>

- 761,058

<u>12,138</u>	<u>514,091</u>
<u>12,138</u>	<u>1,275,149</u>
<u>\$ 12,138</u>	<u>\$ 2,942,312</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 591,015	\$ -	\$ -	\$ 591,015
Permissive Sales Tax	1,230,897	-	-	1,230,897
Charges for Services	8,930,949	-	-	8,930,949
Licenses and Permits	19,715	-	-	19,715
Fines and Forfeitures	172,617	-	-	172,617
Intergovernmental	31,115,789	-	8,454,878	39,570,667
Special Assessments	5,938	696,845	-	702,783
Interest	117,520	-	-	117,520
Other	597,791	-	1,280,350	1,878,141
Total Revenues	<u>42,782,231</u>	<u>696,845</u>	<u>9,735,228</u>	<u>53,214,304</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 4,958,335	\$ -	\$ -	\$ 4,958,335
Judicial	3,083,176	-	-	3,083,176
Public Safety	5,546,446	-	-	5,546,446
Public Works	15,737,903	-	-	15,737,903
Health	7,501,189	-	-	7,501,189
Human Services	543,265	-	-	543,265
Capital Outlay	-	-	14,128,155	14,128,155
Intergovernmental	4,039,406	-	-	4,039,406
Debt Service:				
Principal Retirement	122,048	387,070	-	509,118
Interest and Fiscal Charges	5,385	277,371	-	282,756
Total Expenditures	<u>41,537,153</u>	<u>664,441</u>	<u>14,128,155</u>	<u>56,329,749</u>
Deficiency of Revenues Under Expenditures	<u>1,245,078</u>	<u>32,404</u>	<u>(4,392,927)</u>	<u>(3,115,445)</u>
Other Financing Sources (Uses)				
Transfers In	43,477	-	1,136,000	1,179,477
Sale of Capital Assets	157,674	-	-	157,674
Inception of Capital Lease	13,718	-	-	13,718
Transfers - Out	(8,000)	-	-	(8,000)
Total Other Financing Sources (Uses)	<u>206,869</u>	<u>-</u>	<u>1,136,000</u>	<u>1,342,869</u>
Net Change in Fund Balances	1,451,947	32,404	(3,256,927)	(1,772,576)
Fund Balances Beginning of Year	<u>15,637,704</u>	<u>337,172</u>	<u>4,532,076</u>	<u>20,506,952</u>
Fund Balances End of Year	<u>\$ 17,089,651</u>	<u>\$ 369,576</u>	<u>\$ 1,275,149</u>	<u>\$ 18,734,376</u>

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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2006

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-	-	-
Charges for Services	-	-	-	81,223	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	197,580	996,050	6,406,307	4,023,121	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	93,687
Other	-	-	21,650	-	-	-
Total Revenues	<u>197,580</u>	<u>996,050</u>	<u>6,427,957</u>	<u>4,104,344</u>	<u>-</u>	<u>93,687</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,623
Judicial	-	-	-	-	373,417	-
Public Safety	-	924,645	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	6,814,061	-	-	-
Human Services	196,770	-	-	-	-	-
Intergovernmental	-	-	-	4,039,406	-	-
Principal Retirement	-	-	3,881	-	-	-
Interest and Fiscal Charges	-	-	39	-	-	-
Total Expenditures	<u>196,770</u>	<u>924,645</u>	<u>6,817,981</u>	<u>4,039,406</u>	<u>373,417</u>	<u>79,623</u>
Excess of Revenues Over (Under) Expenditures	<u>810</u>	<u>71,405</u>	<u>(390,024)</u>	<u>64,938</u>	<u>(373,417)</u>	<u>14,064</u>
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Transfers - Out	-	(8,000)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(8,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	810	63,405	(390,024)	64,938	(373,417)	14,064
Fund Balances (Deficits) Beginning of Year	<u>57,973</u>	<u>685,836</u>	<u>2,537,330</u>	<u>6,964</u>	<u>411,060</u>	<u>27,119</u>
Fund Balances End of Year	<u>\$ 58,783</u>	<u>\$ 749,241</u>	<u>\$ 2,147,306</u>	<u>\$ 71,902</u>	<u>\$ 37,643</u>	<u>\$ 41,183</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ -	\$ 591,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,327,200	-	33,715	73,162	2,208,622	932,353
-	-	-	-	-	-	-	-
-	-	-	-	1,250	-	-	-
1,020,059	1,082,371	-	359,159	1,349,203	-	-	-
-	-	-	-	-	-	-	-
1,686	-	-	-	6,658	-	-	1,423
<u>131,497</u>	<u>-</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,867</u>	<u>225,096</u>
<u>1,153,242</u>	<u>1,673,386</u>	<u>1,327,230</u>	<u>359,159</u>	<u>1,390,826</u>	<u>73,162</u>	<u>2,312,489</u>	<u>1,158,872</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,327	\$ 1,081,047
-	-	1,263,249	-	-	-	1,320,792	-
-	786,706	-	-	-	27,895	-	-
965,091	-	-	-	1,277,013	-	-	-
-	-	-	-	-	-	-	-
-	-	-	346,495	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,547	4,703	9,256
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127</u>	<u>107</u>	<u>715</u>
<u>965,091</u>	<u>786,706</u>	<u>1,263,249</u>	<u>346,495</u>	<u>1,277,013</u>	<u>32,569</u>	<u>1,626,929</u>	<u>1,091,018</u>
<u>188,151</u>	<u>886,680</u>	<u>63,981</u>	<u>12,664</u>	<u>113,813</u>	<u>40,593</u>	<u>685,560</u>	<u>67,854</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	13,718	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,718</u>	<u>-</u>	<u>-</u>
188,151	886,680	63,981	12,664	113,813	54,311	685,560	67,854
(120)	669,055	825,426	77,982	2,165,827	28,086	2,082,731	956,455
<u>\$ 188,031</u>	<u>\$ 1,555,735</u>	<u>\$ 889,407</u>	<u>\$ 90,646</u>	<u>\$ 2,279,640</u>	<u>\$ 82,397</u>	<u>\$ 2,768,291</u>	<u>\$ 1,024,309</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, 2006

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	1,230,897	-	-
Charges for Services	626,859	7,300	-	4,685	258,190	7,336
Licenses and Permits	-	-	-	5,165	-	-
Fines and Forfeitures	7,822	-	-	105,240	-	-
Intergovernmental	-	-	-	12,048,857	-	-
Special Assessments	-	-	-	5,938	-	-
Interest	-	-	-	11,141	-	-
Other	20,765	-	-	43,495	-	-
Total Revenues	<u>655,446</u>	<u>7,300</u>	<u>-</u>	<u>13,455,418</u>	<u>258,190</u>	<u>7,336</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ 526,507	\$ -	\$ -
Judicial	-	-	-	-	-	12,073
Public Safety	-	-	-	-	275,195	-
Public Works	-	-	-	13,494,731	-	-
Health	687,128	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	96,841	-	-
Interest and Fiscal Charges	-	-	-	4,234	-	-
Total Expenditures	<u>687,128</u>	<u>-</u>	<u>-</u>	<u>14,122,313</u>	<u>275,195</u>	<u>12,073</u>
Excess of Revenues Over (Under) Expenditures	<u>(31,682)</u>	<u>7,300</u>	<u>-</u>	<u>(666,895)</u>	<u>(17,005)</u>	<u>(4,737)</u>
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	157,674	-	-
Inception of Capital Lease	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>157,674</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(31,682)</u>	<u>7,300</u>	<u>-</u>	<u>(509,221)</u>	<u>(17,005)</u>	<u>(4,737)</u>
Fund Balances (Deficits) Beginning of Year	<u>196,342</u>	<u>17,286</u>	<u>428</u>	<u>2,455,164</u>	<u>51,054</u>	<u>6,607</u>
Fund Balances End of Year	<u>\$ 164,660</u>	<u>\$ 24,586</u>	<u>\$ 428</u>	<u>\$ 1,945,943</u>	<u>\$ 34,049</u>	<u>\$ 1,870</u>

Real Estate Assessment	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ 591,015
-	-	-	1,230,897
3,083,913	208,558	77,833	8,930,949
-	14,550	-	19,715
300	42,004	16,001	172,617
-	3,575,418	57,664	31,115,789
-	-	-	5,938
-	2,925	-	117,520
<u>25,887</u>	<u>5,504</u>	<u>20,000</u>	<u>597,791</u>
<u>3,110,100</u>	<u>3,848,959</u>	<u>171,498</u>	<u>42,782,231</u>

\$ 2,953,204	\$ -	\$ 16,627	\$ 4,958,335
-	-	113,645	3,083,176
-	3,532,005	-	5,546,446
-	-	1,068	15,737,903
-	-	-	7,501,189
-	-	-	543,265
-	-	-	4,039,406
-	2,820	-	122,048
-	<u>163</u>	-	<u>5,385</u>
<u>2,953,204</u>	<u>3,534,988</u>	<u>131,340</u>	<u>41,537,153</u>

<u>156,896</u>	<u>313,971</u>	<u>40,158</u>	<u>1,245,078</u>
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-	43,477	-	43,477
-	-	-	157,674
-	-	-	13,718
-	-	-	<u>(8,000)</u>

-	<u>43,477</u>	-	<u>206,869</u>
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156,896	357,448	40,158	1,451,947
<u>938,689</u>	<u>1,260,943</u>	<u>179,467</u>	<u>15,637,704</u>
<u>\$ 1,095,585</u>	<u>\$ 1,618,391</u>	<u>\$ 219,625</u>	<u>\$ 17,089,651</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2006

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 696,845	\$ -	\$ 696,845
Expenditures			
Debt Service:			
Principal Retirement	\$ 387,070	\$ -	\$ 387,070
Interest and Fiscal Charges	277,371	-	277,371
Total Expenditures	<u>664,441</u>	<u>-</u>	<u>664,441</u>
Excess of Revenues Over Expenditures	32,404	-	32,404
Fund Balances Beginning of Year	<u>136,232</u>	<u>200,940</u>	<u>337,172</u>
Fund Balances End of Year	<u><u>\$ 168,636</u></u>	<u><u>\$ 200,940</u></u>	<u><u>\$ 369,576</u></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, 2006

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 8,454,878	\$ -
Other	-	-	-	-	-	1,264,050
Total Revenues	-	-	-	-	8,454,878	1,264,050
Expenditures						
Capital Outlay	\$ 1,264,050	\$ 849,870	\$ -	\$ -	\$ 8,172,020	\$ 3,838,022
Excess of Revenues Over (Under) Expenditures	(1,264,050)	(849,870)	-	-	282,858	(2,573,972)
Other Financing Sources						
Transfers In	-	1,136,000	-	-	-	-
Net Change in Fund Balances	(1,264,050)	286,130	-	-	282,858	(2,573,972)
Fund Balances (Deficits) Beginning of Year	1,270,825	117,468	35,375	5,413	(304,705)	3,407,669
Fund Balances (Deficits) End of Year	\$ 6,775	\$ 403,598	\$ 35,375	\$ 5,413	\$ (21,847)	\$ 833,697

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 8,454,878
<u>16,300</u>	<u>1,280,350</u>
<u>16,300</u>	<u>9,735,228</u>
<u>\$ 4,193</u>	<u>\$ 14,128,155</u>
<u>12,107</u>	<u>(4,392,927)</u>
<u>-</u>	<u>1,136,000</u>
12,107	(3,256,927)
<u>31</u>	<u>4,532,076</u>
<u>\$ 12,138</u>	<u>\$ 1,275,149</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2006*

Nonmajor Enterprise Funds

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

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2006

	Enterprise Funds				
	Water	Molly	Nist	Sheriff's Webcheck	Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 767,469	\$ 10	\$ 70,527	\$ 5,972	\$ 843,978
Accounts Receivable	39,010	-	-	-	39,010
Prepaid Items	<u>522</u>	<u>-</u>	<u>-</u>	<u>111</u>	<u>633</u>
Total Current Assets	<u>807,001</u>	<u>10</u>	<u>70,527</u>	<u>6,083</u>	<u>883,621</u>
Noncurrent Assets					
Land and Construction in Progress	27,401	26,400	-	-	53,801
Depreciable Capital Assets, Net	<u>7,352,311</u>	<u>2,800</u>	<u>-</u>	<u>-</u>	<u>7,355,111</u>
Total Noncurrent Assets	<u>7,379,712</u>	<u>29,200</u>	<u>-</u>	<u>-</u>	<u>7,408,912</u>
Total Assets	<u>\$ 8,186,713</u>	<u>\$ 29,210</u>	<u>\$ 70,527</u>	<u>\$ 6,083</u>	<u>\$ 8,292,533</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$ 21,775	\$ -	\$ -	\$ -	\$ 21,775
Accrued Wages	6,042	-	-	-	6,042
Compensated Absences Payable	2,651	-	-	-	2,651
Due to Other Funds	2,769	-	-	-	2,769
Intergovernmental Payable	1,831	-	-	642	2,473
General Obligation Bonds Payable	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Total Current Liabilities	<u>85,068</u>	<u>-</u>	<u>-</u>	<u>642</u>	<u>85,710</u>
Long-Term Liabilities					
General Obligation Bonds Payable (Net of Current Portion)	<u>615,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>615,000</u>
Total Liabilities	<u>700,068</u>	<u>-</u>	<u>-</u>	<u>642</u>	<u>700,710</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	6,714,714	29,200	-	-	6,743,912
Unrestricted	<u>771,931</u>	<u>10</u>	<u>70,527</u>	<u>5,441</u>	<u>847,911</u>
Total Net Assets	<u>\$ 7,486,645</u>	<u>\$ 29,210</u>	<u>\$ 70,527</u>	<u>\$ 5,441</u>	<u>\$ 7,591,823</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2006

	Enterprise Funds				
	Water	Molly	Nist	Sheriff's Webcheck	Total
Operating Revenues					
Charges for Services	\$ 588,197	\$ -	\$ -	\$ 90	\$ 588,287
Other	-	-	-	10,470	10,470
Total Operating Revenues	<u>588,197</u>	<u>-</u>	<u>-</u>	<u>10,560</u>	<u>598,757</u>
Operating Expenses					
Salaries	\$ 189,348	\$ -	\$ -	\$ 400	\$ 189,748
Contractual Services	300,033	-	-	-	300,033
Materials and Supplies	17,945	-	-	-	17,945
Depreciation	183,045	4,066	-	-	187,111
Other	9,512	-	-	5,310	14,822
Capital Outlay	-	-	-	-	-
Total Operating Expenses	<u>699,883</u>	<u>4,066</u>	<u>-</u>	<u>5,710</u>	<u>709,659</u>
Operating Income (Loss)	(111,686)	(4,066)	-	4,850	(110,902)
Non-Operating Expenses					
Interest and Fiscal Charges	<u>(41,373)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(41,373)</u>
Income (Loss) before Capital Contributions	<u>(153,059)</u>	<u>(4,066)</u>	<u>-</u>	<u>4,850</u>	<u>(152,275)</u>
Capital Contributions	<u>104,318</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>104,318</u>
Change in Net Assets	(48,741)	(4,066)	-	4,850	(47,957)
Net Assets Beginning of Year	<u>7,535,386</u>	<u>33,276</u>	<u>70,527</u>	<u>591</u>	<u>7,639,780</u>
Net Assets End of Year	<u>\$ 7,486,645</u>	<u>\$ 29,210</u>	<u>\$ 70,527</u>	<u>\$ 5,441</u>	<u>\$ 7,591,823</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2006

	Water	Molly	Nist	Sheriff's Webcheck	Total
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 579,969	\$ -	\$ -	\$ 10,560	\$ 590,529
Cash Payments for Employee Services and Benefits	(187,035)	-	-	(400)	(187,435)
Cash Payments to Suppliers for Goods and Services	(327,118)	-	-	-	(327,118)
Cash Payments for Other Operating Expenses	(9,512)	-	-	(4,884)	(14,396)
Net Cash Provided by Operating Activities	<u>56,304</u>	<u>-</u>	<u>-</u>	<u>5,276</u>	<u>61,580</u>
Cash Flows from Capital and Related Financing Activities					
Acquisition of Capital Assets	(2,340)	-	-	-	(2,340)
Principal Paid on Capital Debt	(50,000)	-	-	-	(50,000)
Interest Paid on Capital Debt	(41,373)	-	-	-	(41,373)
Net Cash Used for Capital and Related Financing Activities	<u>(93,713)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,713)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(37,409)	-	-	5,276	(32,133)
Cash and Cash Equivalents Beginning of Year	<u>804,878</u>	<u>10</u>	<u>70,527</u>	<u>696</u>	<u>876,111</u>
Cash and Cash Equivalents End of Year	<u>\$ 767,469</u>	<u>\$ 10</u>	<u>\$ 70,527</u>	<u>\$ 5,972</u>	<u>\$ 843,978</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	<u>\$ (111,686)</u>	<u>\$ (4,066)</u>	<u>\$ -</u>	<u>\$ 4,850</u>	<u>\$ (110,902)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities					
Depreciation Expense	183,045	4,066	-	-	187,111
Decrease in Assets					
Accounts Receivable	(8,228)	-	-	-	(8,228)
Prepays	(103)	-	-	(111)	(214)
Increase (Decrease) in Liabilities					
Accounts Payable	1,859	-	-	-	1,859
Contracts Payable	(9,121)	-	-	-	(9,121)
Accrued Wages and Benefits	(86)	-	-	-	(86)
Compensated Absences Payable	(324)	-	-	-	(324)
Due to Other Funds	2,769	-	-	-	2,769
Intergovernmental Payable	(1,821)	-	-	537	(1,284)
Total Adjustments	<u>167,990</u>	<u>4,066</u>	<u>-</u>	<u>426</u>	<u>172,482</u>
Net Cash Provided by Operating Activities	<u>\$ 56,304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,276</u>	<u>\$ 61,580</u>

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2006*

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, 2006

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Cash and Cash Equivalents	\$ 3,011,751	\$ 4,897,059	\$ 7,908,810
Accounts Receivable	-	-	-
Due from Other Funds	1,096,504	-	1,096,504
Intergovernmental Receivable	42,003	-	42,003
Prepaid Items	<u>4,812</u>	<u>-</u>	<u>4,812</u>
Total Assets	<u>\$ 4,155,070</u>	<u>\$ 4,897,059</u>	<u>\$ 9,052,129</u>
Liabilities			
Accounts Payable	\$ 300,786	\$ 9,125	\$ 309,911
Intergovernmental Payable	-	624,846	624,846
Claims Payable	<u>783,037</u>	<u>2,979,559</u>	<u>3,762,596</u>
Total Liabilities	<u>1,083,823</u>	<u>3,613,530</u>	<u>4,697,353</u>
Net Assets			
Unrestricted	<u>3,071,247</u>	<u>1,283,529</u>	<u>4,354,776</u>
Total Net Assets	<u>\$ 3,071,247</u>	<u>\$ 1,283,529</u>	<u>\$ 4,354,776</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, 2006

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 13,014,640	\$ 818,676	\$ 13,833,316
Other	-	121,093	121,093
Total Operating Revenues	<u>13,014,640</u>	<u>939,769</u>	<u>13,954,409</u>
Operating Expenses			
Salaries	\$ 61,328	\$ 65,164	\$ 126,492
Contractual Services	26,153	38,212	64,365
Materials and Supplies	255	1,886	2,141
Claims and Judgments	12,355,732	938,846	13,294,578
Other	36,797	-	36,797
Total Operating Expenses	<u>12,480,265</u>	<u>1,044,108</u>	<u>13,524,373</u>
Operating Income (Loss)	<u>534,375</u>	<u>(104,339)</u>	<u>430,036</u>
Change in Net Assets	534,375	(104,339)	430,036
Net Assets Beginning of Year	<u>2,536,872</u>	<u>1,387,868</u>	<u>3,924,740</u>
Net Assets End of Year	<u>\$ 3,071,247</u>	<u>\$ 1,283,529</u>	<u>\$ 4,354,776</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2006

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 12,020,845	\$ 827,812	\$ 12,848,657
Cash Received from Other Operating Revenues	-	121,093	121,093
Cash Payments for Employee Services and Benefits	(61,328)	(65,164)	(126,492)
Cash Payments to Suppliers for Goods and Services	(28,236)	(40,098)	(68,334)
Cash Payments for Claims	(11,720,267)	(1,096,966)	(12,817,233)
Cash Payments for Other Operating Expenses	<u>(36,797)</u>	<u>-</u>	<u>(36,797)</u>
Net Cash Provided by (Used for) Operating Activities	<u>174,217</u>	<u>(253,323)</u>	<u>(79,106)</u>
Cash and Cash Equivalents Beginning of Year	<u>2,837,534</u>	<u>5,150,382</u>	<u>7,987,916</u>
Cash and Cash Equivalents End of Year	<u>\$ 3,011,751</u>	<u>\$ 4,897,059</u>	<u>\$ 7,908,810</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 534,375</u>	<u>\$ (104,339)</u>	<u>\$ 430,036</u>
 Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets			
Accounts Receivable	-	9,136	9,136
Due from Other Funds	(960,687)	-	(960,687)
Intergovernmental Receivable	(33,108)	-	(33,108)
Prepays	(1,828)	-	(1,828)
Increase (Decrease) in Liabilities			
Accounts Payable	299,803	-	299,803
Intergovernmental Payable	-	14,857	14,857
Claims Payable	<u>335,662</u>	<u>(172,977)</u>	<u>162,685</u>
Total Adjustments	<u>(360,158)</u>	<u>(148,984)</u>	<u>(509,142)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 174,217</u>	<u>\$ (253,323)</u>	<u>\$ (79,106)</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2006*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2006

	George C. Brissel	MRDD Gifts & Donations	Juvenile Court Gifts & Donations	Total
Assets				
Cash and Cash Equivalents	<u>\$ 2,190</u>	<u>\$ 350,738</u>	<u>\$ 3,317</u>	<u>\$ 356,245</u>
Liabilities				
Current Liabilities:				
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>
Net Assets				
Restricted for Other Purposes	-	350,738	3,242	353,980
Unrestricted	<u>2,190</u>	<u>-</u>	<u>-</u>	<u>2,190</u>
Total Liabilities and Net Assets	<u>\$ 2,190</u>	<u>\$ 350,738</u>	<u>\$ 3,317</u>	<u>\$ 356,245</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2006

	George C. Brissel	MRDD Gifts & Donations	Juvenile Court Gifts & Donations	Total
Additions				
Contributions	\$ -	\$ -	\$ 13,388	\$ 13,388
Interest	-	26,502	-	26,502
Total Additions	-	26,502	13,388	39,890
Deductions				
Other Operating Expense	-	93,850	11,254	105,104
Change in Net Assets	-	(67,348)	2,134	(65,214)
Net Assets Beginning of Year	2,190	418,086	1,108	421,384
Net Assets End of Year	<u>\$ 2,190</u>	<u>\$ 350,738</u>	<u>\$ 3,242</u>	<u>\$ 356,170</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2006

	Balance 1/1/06	Additions	Reductions	Balance 12/31/06
Undivided General Tax				
Assets:				
Cash and Cash Equivalents	\$ 10,022,636	\$ 307,745,117	\$ 307,982,315	\$ 9,785,438
Taxes Receivable	277,049,477	304,566,438	277,049,477	304,566,438
Special Assessments	8,873,075	502,449	-	9,375,524
Total Assets	\$ 295,945,188	\$ 612,814,004	\$ 585,031,792	\$ 323,727,400
Liabilities:				
Intergovernmental Payable	\$ 295,945,188	\$ 609,752,256	\$ 581,970,044	\$ 323,727,400
Undivided Personal Tax				
Assets:				
Cash and Cash Equivalents	\$ 493,075	\$ 48,915,055	\$ 49,061,950	\$ 346,180
Taxes Receivable	45,613,874	33,345,454	45,613,874	33,345,454
Total Assets	\$ 46,106,949	\$ 82,260,509	\$ 94,675,824	\$ 33,691,634
Liabilities:				
Intergovernmental Payable	\$ 46,106,949	\$ 82,107,458	\$ 94,522,773	\$ 33,691,634
Undivided Estate Tax				
Assets:				
Cash and Cash Equivalents	\$ 2,586,159	\$ 7,844,277	\$ 7,040,752	\$ 3,389,684
Liabilities:				
Intergovernmental Payable	\$ 2,586,159	\$ 7,844,277	\$ 7,040,752	\$ 3,389,684
Local Government				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 15,317,770	\$ 15,317,770	\$ -
Intergovernmental Receivable	5,408,149	5,408,015	5,408,149	5,408,015
Total Assets	\$ 5,408,149	\$ 20,725,785	\$ 20,725,919	\$ 5,408,015
Liabilities:				
Intergovernmental Payable	\$ 5,408,149	\$ 20,725,785	\$ 20,725,919	\$ 5,408,015

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2006

	Balance 1/1/06	Additions	Reductions	Balance 12/31/06
Library and Local Government Support				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 14,929,793	\$ 14,929,793	\$ -
Intergovernmental Receivable	<u>8,181,222</u>	<u>8,181,222</u>	<u>8,181,222</u>	<u>8,181,222</u>
Total Assets	<u>\$ 8,181,222</u>	<u>\$ 23,111,015</u>	<u>\$ 23,111,015</u>	<u>\$ 8,181,222</u>
Liabilities:				
Intergovernmental Payable	<u>\$ 8,181,222</u>	<u>\$ 23,111,015</u>	<u>\$ 23,111,015</u>	<u>\$ 8,181,222</u>
Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 2,367,710</u>	<u>\$ 54,869,486</u>	<u>\$ 54,890,284</u>	<u>\$ 2,346,912</u>
Liabilities:				
Deposits Held and Due to Others	<u>\$ 2,367,710</u>	<u>\$ 54,869,486</u>	<u>\$ 54,890,284</u>	<u>\$ 2,346,912</u>
Other Agency Funds				
Assets:				
Cash and Cash Equivalents	\$ 13,905,297	\$ 93,289,365	\$ 96,787,312	\$ 10,407,350
Cash and Cash Equivalents in Segregated Accounts	18,996	-	3,146	15,850
Taxes Receivable	3,365,972	3,316,670	3,365,972	3,316,670
Intergovernmental Receivable	<u>2,428,539</u>	<u>2,554,058</u>	<u>2,428,539</u>	<u>2,554,058</u>
Total Assets	<u>\$ 19,718,804</u>	<u>\$ 99,160,093</u>	<u>\$ 102,584,969</u>	<u>\$ 16,293,928</u>
Liabilities:				
Intergovernmental Payable	\$ 6,004,733	\$ 13,145,048	\$ 13,805,147	\$ 5,344,634
Undistributed Monies	12,311,366	42,220,681	45,240,335	9,291,712
Deposits Held and Due to Others	<u>1,402,705</u>	<u>43,772,983</u>	<u>43,518,106</u>	<u>1,657,582</u>
Total Liabilities	<u>\$ 19,718,804</u>	<u>\$ 99,138,712</u>	<u>\$ 102,563,588</u>	<u>\$ 16,293,928</u>
All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$ 27,007,167	\$ 488,041,377	\$ 491,119,892	\$ 23,928,652
Cash and Cash Equivalents in Segregated Accounts	2,386,706	54,869,486	54,893,430	2,362,762
Taxes Receivable	326,029,323	341,228,562	326,029,323	341,228,562
Special Assessments	8,873,075	502,449	-	9,375,524
Intergovernmental Receivable	<u>16,017,910</u>	<u>16,143,295</u>	<u>16,017,910</u>	<u>16,143,295</u>
Total Assets	<u>\$ 380,314,181</u>	<u>\$ 900,785,169</u>	<u>\$ 888,060,555</u>	<u>\$ 393,038,795</u>
Liabilities:				
Intergovernmental Payable	\$ 364,232,400	\$ 756,685,839	\$ 741,175,650	\$ 379,742,589
Undistributed Monies	12,311,366	42,220,681	45,240,335	9,291,712
Deposits Held and Due to Others	<u>3,770,415</u>	<u>98,642,469</u>	<u>98,408,390</u>	<u>4,004,494</u>
Total Liabilities	<u>\$ 380,314,181</u>	<u>\$ 897,548,989</u>	<u>\$ 884,824,375</u>	<u>\$ 393,038,795</u>

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

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2006*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 13,702,824	\$ 14,377,824	\$ 14,382,548	\$ 4,724
Permissive Sales Tax	11,000,000	11,180,000	11,420,215	240,215
Charges for Services	13,372,495	13,717,495	15,162,270	1,444,775
Licenses and Permits	54,000	54,000	50,050	(3,950)
Fines and Forfeitures	345,000	345,000	469,268	124,268
Intergovernmental	9,580,340	9,660,340	10,323,974	663,634
Interest	3,304,500	4,104,500	4,394,989	290,489
Rentals	200,000	230,000	370,933	140,933
Other	<u>1,383,000</u>	<u>1,583,000</u>	<u>1,309,500</u>	<u>(273,500)</u>
Total Revenues	<u>52,942,159</u>	<u>55,252,159</u>	<u>57,883,747</u>	<u>2,631,588</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,527,129	1,512,379	1,372,282	140,097
Materials and Supplies	42,259	48,903	46,748	2,155
Contractual Services	2,075,516	2,098,767	1,877,486	221,281
Capital Outlay	29,719	37,052	36,590	462
Other	<u>1,301,373</u>	<u>947,878</u>	<u>293,912</u>	<u>653,966</u>
Total Commissioners' Office	<u>4,975,996</u>	<u>4,644,979</u>	<u>3,627,018</u>	<u>1,017,961</u>
County Auditor				
Personal Services	1,156,364	1,166,836	1,159,717	7,119
Materials and Supplies	13,000	5,905	5,905	-
Contractual Services	183,331	203,493	202,844	649
Capital Outlay	30,000	11,896	11,896	-
Other	<u>6,000</u>	<u>565</u>	<u>556</u>	<u>9</u>
Total County Auditor	<u>1,388,695</u>	<u>1,388,695</u>	<u>1,380,918</u>	<u>7,777</u>
County Treasurer				
Personal Services	554,105	573,223	566,397	6,826
Materials and Supplies	2,748	2,018	2,018	-
Contractual Services	132,281	109,893	109,817	76
Capital Outlay	<u>-</u>	<u>4,000</u>	<u>3,995</u>	<u>5</u>
Total County Treasurer	<u>689,134</u>	<u>689,134</u>	<u>682,227</u>	<u>6,907</u>
Prosecuting Attorney				
Personal Services	2,861,356	2,873,865	2,824,523	49,342
Materials and Supplies	35,000	29,161	29,160	1
Contractual Services	55,243	24,092	24,070	22
Capital Outlay	26,613	1,613	1,613	-
Other	<u>55,335</u>	<u>55,335</u>	<u>55,335</u>	<u>-</u>
Total Prosecuting Attorney	<u>\$ 3,033,547</u>	<u>\$ 2,984,066</u>	<u>\$ 2,934,701</u>	<u>\$ 49,365</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, 2006*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 526,173	\$ 526,173	\$ 512,584	\$ 13,589
Materials and Supplies	9,485	7,320	7,320	-
Contractual Services	23,007	105,162	24,859	80,303
Other	<u>1,000</u>	<u>1,010</u>	<u>624</u>	<u>386</u>
Total Recorder	<u>559,665</u>	<u>639,665</u>	<u>545,387</u>	<u>94,278</u>
Citizen's Building Operating				
Personal Services	435,000	435,000	396,754	38,246
Materials and Supplies	239,939	411,939	362,091	49,848
Contractual Services	166,370	88,395	88,005	390
Other	<u>5,000</u>	<u>35,975</u>	<u>35,955</u>	<u>20</u>
Total Citizen's Building Operating	<u>846,309</u>	<u>971,309</u>	<u>882,805</u>	<u>88,504</u>
Board of Elections				
Personal Services	1,180,985	1,538,535	1,480,916	57,619
Materials and Supplies	78,720	93,720	82,906	10,814
Contractual Services	140,431	340,131	335,056	5,075
Capital Outlay	37,628	17,628	7,730	9,898
Other	<u>9,496</u>	<u>12,246</u>	<u>10,261</u>	<u>1,985</u>
Total Board of Elections	<u>1,447,260</u>	<u>2,002,260</u>	<u>1,916,869</u>	<u>85,391</u>
Data Processing				
Personal Services	1,556,200	1,506,201	1,493,907	12,294
Materials and Supplies	41,164	41,164	38,623	2,541
Contractual Services	396,597	428,597	424,094	4,503
Capital Outlay	430,459	448,459	445,767	2,692
Other	<u>2,050</u>	<u>2,050</u>	<u>758</u>	<u>1,292</u>
Total Data Processing	<u>2,426,470</u>	<u>2,426,471</u>	<u>2,403,149</u>	<u>23,322</u>
Buildings and Grounds Maintenance				
Personal Services	151,500	153,000	149,377	3,623
Materials and Supplies	359,309	382,308	348,432	33,876
Contractual Services	215,024	225,561	217,615	7,946
Capital Outlay	<u>20,000</u>	<u>38,464</u>	<u>27,825</u>	<u>10,639</u>
Total Buildings and Grounds Maintenance	<u>745,833</u>	<u>799,333</u>	<u>743,249</u>	<u>56,084</u>
Total General Government - Legislative and Executive	<u>16,112,909</u>	<u>16,545,912</u>	<u>15,116,323</u>	<u>1,429,589</u>
General Government - Judicial				
Court of Appeals				
Materials and Supplies	63,230	51,612	51,068	544
Contractual Services	91,101	102,601	97,753	4,848
Capital Outlay	11,500	9,934	9,934	-
Other	<u>10,642</u>	<u>12,326</u>	<u>12,326</u>	<u>-</u>
Total Court of Appeals	<u>\$ 176,473</u>	<u>\$ 176,473</u>	<u>\$ 171,081</u>	<u>\$ 5,392</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, 2006*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$ 3,171,344	\$ 3,155,771	\$ 3,137,357	\$ 18,414
Materials and Supplies	109,184	122,915	121,437	1,478
Contractual Services	460,128	476,230	474,751	1,479
Capital Outlay	24,500	62,722	62,722	-
Other	37,778	29,210	26,509	2,701
Total Common Pleas Court	3,802,934	3,846,848	3,822,776	24,072
Common Pleas Jury Commission				
Personal Services	27,636	108,723	106,494	2,229
Total Common Pleas Jury Commission	27,636	108,723	106,494	2,229
Juvenile Court				
Personal Services	2,966,310	2,953,295	2,943,557	9,738
Materials and Supplies	50,718	64,911	63,893	1,018
Contractual Services	198,956	196,722	195,696	1,026
Capital Outlay	15,000	32,234	31,680	554
Other	26,346	19,653	18,151	1,502
Total Juvenile Court	3,257,330	3,266,815	3,252,977	13,838
Probate Court				
Personal Services	594,753	615,305	614,657	648
Materials and Supplies	11,776	13,887	13,561	326
Contractual Services	81,346	78,356	64,156	14,200
Capital Outlay	18,721	34,547	34,547	-
Other	1,000	501	501	-
Total Probate Court	707,596	742,596	727,422	15,174
Clerk of Courts				
Personal Services	1,444,505	1,452,505	1,437,793	14,712
Materials and Supplies	10,675	19,600	19,515	85
Contractual Services	274,672	342,672	342,485	187
Other	1,800	1,875	1,682	193
Total Clerk of Courts	1,731,652	1,816,652	1,801,475	15,177
Public Defender				
Personal Services	1,311,030	1,383,030	1,382,636	394
Materials and Supplies	7,880	4,250	4,250	-
Contractual Services	947,936	1,008,876	995,611	13,265
Other	1,000	10,190	9,487	703
Total Public Defender	2,267,846	2,406,346	2,391,984	14,362
Municipal Court				
Personal Services	527,550	544,910	543,665	1,245
Contractual Services	45,504	45,504	39,527	5,977
Total Municipal Court	573,054	590,414	583,192	7,222
Total General Government - Judicial	\$ 12,544,521	\$ 12,954,867	\$ 12,857,401	\$ 97,466

(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, 2006

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Public Safety				
Sheriff				
Personal Services	\$ 12,448,910	\$ 12,723,910	\$ 12,647,033	\$ 76,877
Materials and Supplies	838,230	1,371,932	1,369,543	2,389
Contractual Services	2,500,952	2,754,952	2,742,779	12,173
Capital Outlay	200,800	245,100	244,638	462
Other	57,560	63,560	62,544	1,016
Total Sheriff	16,046,452	17,159,454	17,066,537	92,917
Sheriff's Rotary				
Personal Services	1,644,068	1,979,067	1,964,195	14,872
Materials and Supplies	64,113	134,113	119,878	14,235
Contractual Service	22,108	22,108	19,389	2,719
Capital Outlay	-	4,210	4,210	-
Other	229,046	19,836	19,582	254
Total Sheriff's Rotary	1,959,334	2,159,334	2,127,254	32,080
Coroner				
Personal Services	473,014	489,014	478,032	10,982
Materials and Supplies	7,650	9,778	9,372	406
Contractual Services	65,186	98,936	98,903	33
Other	2,500	1,272	1,231	41
Total Coroner	548,350	599,000	587,538	11,462
Building Inspection				
Personal Services	637,378	641,378	624,582	16,796
Materials and Supplies	10,089	34,039	32,938	1,101
Contractual Services	12,743	93,793	92,784	1,009
Capital Outlay	-	63,000	60,643	2,357
Other	4,000	2,000	1,273	727
Total Building Inspection	664,210	834,210	812,220	21,990
Emergency Preparedness/HAZMAT				
Personal Services	116,103	98,603	95,248	3,355
Materials and Supplies	11,262	9,262	8,599	663
Contractual Services	16,126	17,025	15,493	1,532
Capital Outlay	4,500	23,629	23,629	-
Other	1,070	542	542	-
Total Emergency Preparedness/HAZMAT	149,061	149,061	143,511	5,550
Total Public Safety	19,367,407	20,901,059	20,737,060	163,999
Public Works				
Buildings and Grounds Capital				
Personal Services	-	32,000	20,485	11,515
Materials and Supplies	1,518	12,082	12,082	-
Contractual Service	5,637	12,937	9,317	3,620
Capital Outlay	4,076,996	3,261,485	2,925,184	336,301
Total Public Works	\$ 4,084,151	\$ 3,318,504	\$ 2,967,068	\$ 351,436

(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, 2006

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Human Services				
Veteran's Service Commission				
Personal Services	\$ 729,193	\$ 749,192	\$ 733,719	\$ 15,473
Materials and Supplies	15,783	25,783	22,260	3,523
Contractual Services	56,750	115,751	111,200	4,551
Capital Outlay	21,735	21,735	15,371	6,364
Other	249,039	294,388	241,479	52,909
Total Human Services	<u>1,072,500</u>	<u>1,206,849</u>	<u>1,124,029</u>	<u>82,820</u>
Other				
Unclaimed Monies				
Other	710,226	710,226	202,446	507,780
Real and Personal Tax Overpayment				
Other	2,157,415	2,157,415	718,106	1,439,309
Total Other	<u>2,867,642</u>	<u>2,867,641</u>	<u>920,552</u>	<u>1,947,089</u>
Total Intergovernmental	<u>7,718,998</u>	<u>7,509,821</u>	<u>7,509,821</u>	<u>-</u>
Total Expenditures	<u>63,768,128</u>	<u>65,304,653</u>	<u>61,232,254</u>	<u>4,072,399</u>
Deficiency of Revenues Under Expenditures	<u>(10,825,969)</u>	<u>(10,052,494)</u>	<u>(3,348,507)</u>	<u>6,703,987</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	14,844	14,844
Advances - In	-	-	278,000	278,000
Advances - Out	-	(278,000)	(278,000)	-
Transfers In	650,000	-	-	-
Transfers Out	-	(35,477)	(35,477)	-
Total Other Financing Sources (Uses)	<u>650,000</u>	<u>(313,477)</u>	<u>(20,633)</u>	<u>292,844</u>
Net Change in Fund Balance	<u>(10,175,969)</u>	<u>(10,365,971)</u>	<u>(3,369,140)</u>	<u>6,996,831</u>
Fund Balance at Beginning of Year	<u>6,947,339</u>	<u>6,947,339</u>	<u>6,947,339</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>3,690,130</u>	<u>3,690,130</u>	<u>3,690,130</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 461,500</u>	<u>\$ 271,498</u>	<u>\$ 7,268,329</u>	<u>\$ 6,996,831</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 21,647,916	\$ 21,647,916	\$ 22,368,177	\$ 720,261
Charges for Services	110,288	110,288	3,134,172	3,023,884
Intergovernmental	11,123,041	13,148,975	16,272,451	3,123,476
Rent	-	-	11,504	11,504
Rentals	-	-	120	120
Other	<u>557,566</u>	<u>557,566</u>	<u>765,125</u>	<u>207,559</u>
Total Revenues	<u>33,438,811</u>	<u>35,464,745</u>	<u>42,551,549</u>	<u>7,086,804</u>
Expenditures				
Current				
Health				
Personal Services	34,168,491	34,014,017	32,858,913	1,155,104
Materials and Supplies	1,686,297	1,989,383	1,843,083	146,300
Contractual Services	4,474,309	5,061,398	4,300,765	760,633
Capital Outlay	505,167	442,848	442,828	20
Other	<u>2,917,714</u>	<u>4,285,381</u>	<u>4,201,336</u>	<u>84,045</u>
Total Expenditures	<u>43,751,978</u>	<u>45,793,027</u>	<u>43,646,925</u>	<u>2,146,102</u>
Deficiency of Revenues Under Expenditures	(10,313,167)	(10,328,282)	(1,095,376)	9,232,906
Other Financing Uses				
Transfers Out	<u>(568,940)</u>	<u>(1,324,640)</u>	<u>(1,136,000)</u>	<u>188,640</u>
Net Change in Fund Balance	(10,882,107)	(11,652,922)	(2,231,376)	9,421,546
Fund Balance Beginning of Year	25,285,234	25,285,234	25,285,234	-
Prior Year Encumbrances Appropriated	<u>1,508,066</u>	<u>1,508,066</u>	<u>1,508,066</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 15,911,193</u>	<u>\$ 15,140,378</u>	<u>\$ 24,561,924</u>	<u>\$ 9,421,546</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, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,032,729	\$ 5,032,729	\$ 5,225,773	\$ 193,044
Charges for Services	180,000	180,000	323,597	143,597
Intergovernmental	21,299,849	21,360,240	21,322,829	(37,411)
Interest		-	768	768
Other	<u>1,148,151</u>	<u>146,022</u>	<u>146,022</u>	<u>-</u>
Total Revenues	<u>27,660,729</u>	<u>26,718,991</u>	<u>27,018,989</u>	<u>299,998</u>
Expenditures				
Current				
Health				
Personal Services	1,923,533	1,932,547	1,899,341	33,206
Materials and Supplies	45,775	48,775	47,705	1,070
Contractual Services	25,009,270	28,249,205	27,489,886	759,319
Capital Outlay	37,819	43,819	43,779	40
Other	<u>608,008</u>	<u>843,008</u>	<u>828,783</u>	<u>14,225</u>
Total Expenditures	<u>27,624,405</u>	<u>31,117,354</u>	<u>30,309,494</u>	<u>807,860</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	36,324	(4,398,363)	(3,290,505)	1,107,858
Fund Balance Beginning of Year	3,739,048	3,739,048	3,739,048	-
Prior Year Encumbrances Appropriated	<u>732,634</u>	<u>732,634</u>	<u>732,634</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,508,006</u>	<u>\$ 73,319</u>	<u>\$ 1,181,177</u>	<u>\$ 1,107,858</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, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 8,847,440	\$ 8,847,440	\$ 9,055,962	\$ 208,522
Charges for Services	1,425,000	1,425,000	1,299,447	(125,553)
Intergovernmental	17,503,062	18,523,062	16,224,956	(2,298,106)
Other	<u>342,000</u>	<u>342,000</u>	<u>223,785</u>	<u>(118,215)</u>
Total Revenues	<u>28,117,502</u>	<u>29,137,502</u>	<u>26,804,150</u>	<u>(2,333,352)</u>
Expenditures				
Current				
Human Services				
Personal Services	4,800,000	4,805,000	4,535,925	269,075
Materials and Supplies	16,267	206,267	203,075	3,192
Contractual Services	17,761,985	18,061,985	17,327,214	734,771
Capital Outlay	20,000	255,000	226,047	28,953
Other	<u>3,019,143</u>	<u>4,865,143</u>	<u>4,581,749</u>	<u>283,394</u>
Total Expenditures	<u>25,617,395</u>	<u>28,193,395</u>	<u>26,874,010</u>	<u>1,319,385</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,500,107	944,107	(69,860)	(1,013,967)
Fund Deficit Beginning of Year	(582,203)	(582,203)	(582,203)	-
Prior Year Encumbrances Appropriated	<u>3,057,395</u>	<u>3,057,395</u>	<u>3,057,395</u>	-
Fund Balance End of Year	<u>\$ 4,975,299</u>	<u>\$ 3,419,299</u>	<u>\$ 2,405,332</u>	<u>\$ (1,013,967)</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, 2006

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 41,740,000	\$ 47,490,000	\$ 44,892,032	\$ (2,597,968)
Other	<u>1,650,000</u>	<u>1,650,000</u>	<u>3,388,878</u>	<u>1,738,878</u>
Total Revenues	<u>43,390,000</u>	<u>49,140,000</u>	<u>48,280,910</u>	<u>(859,090)</u>
Expenditures				
Current				
Human Services				
Personal Services	21,000,000	23,200,000	22,925,237	274,763
Materials and Supplies	449,900	549,900	498,040	51,860
Contractual Services	20,476,711	21,836,711	21,439,899	396,812
Capital Outlay	481,732	1,781,732	1,476,521	305,211
Other	<u>1,727,950</u>	<u>2,367,950</u>	<u>2,354,581</u>	<u>13,369</u>
Total Expenditures	<u>44,136,293</u>	<u>49,736,293</u>	<u>48,694,278</u>	<u>1,042,015</u>
Deficiency of Revenues Under Expenditures	(746,293)	(596,293)	(413,368)	182,925
Fund Deficit Beginning of Year	(4,112,822)	(4,112,822)	(4,112,822)	-
Prior Year Encumbrances Appropriated	<u>4,859,293</u>	<u>4,859,293</u>	<u>4,859,293</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 178</u>	<u>\$ 150,178</u>	<u>\$ 333,103</u>	<u>\$ 182,925</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, 2006

	Victim Assistance		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 208,738	\$ 209,449	\$ 711
Expenditures			
Current			
Human Services			
Personal Services	216,217	193,809	22,408
Capital Outlay	1,519	1,519	-
Other	2,043	2,043	-
Total Expenditures	219,779	197,371	22,408
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,041)	12,078	23,119
Fund Balance Beginning of Year	46,649	46,649	-
Fund Balance End of Year	\$ 35,608	\$ 58,727	\$ 23,119
	Youth Services		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 992,580	\$ 860,793	\$ (131,787)
Expenditures			
Current			
Public Safety			
Personal Services	656,500	558,443	98,057
Materials and Supplies	23,500	2,973	20,527
Contractual Services	768,557	475,906	292,651
Capital Outlay	10,000	-	10,000
Other	132,164	20,532	111,632
Total Expenditures	1,590,721	1,057,854	532,867
Deficiency of Revenues Under Expenditures	(598,141)	(197,061)	401,080
Other Financing Uses			
Advances Out	(40,000)	(20,000)	20,000
Transfers Out	(8,000)	(8,000)	-
Total Other Financing Uses	(48,000)	(28,000)	20,000
Net Change in Fund Balance	(646,141)	(225,061)	421,080
Fund Balance Beginning of Year	611,587	611,587	-
Prior Year Encumbrances Appropriated	115,142	115,142	-
Fund Balance End of Year	\$ 80,588	\$ 501,668	\$ 421,080

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

Alcohol and Drug Board

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 10,635,771	\$ 6,723,483	\$ (3,912,288)
Other	14,100	21,650	7,550
Total Revenues	<u>10,649,871</u>	<u>6,745,133</u>	<u>(3,904,738)</u>
Expenditures			
Current			
Health			
Personal Services	666,593	415,245	251,348
Materials and Supplies	19,717	6,705	13,012
Contractual Services	10,507,854	7,505,586	3,002,268
Capital Outlay	11,000	9,575	1,425
Other	217,277	41,346	175,931
Total Expenditures	<u>11,422,441</u>	<u>7,978,457</u>	<u>3,443,984</u>
Deficiency of Revenue Under Expenditures	(772,570)	(1,233,324)	(460,754)
Fund Balance Beginning of Year	910,517	910,517	-
Prior Year Encumbrances Appropriated	<u>559,378</u>	<u>559,378</u>	-
Fund Balance End of Year	<u>\$ 697,325</u>	<u>\$ 236,571</u>	<u>\$ (460,754)</u>

Pass Through Grants

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	40,261	\$ 86,716	\$ 46,455
Intergovernmental	3,842,104	3,976,936	134,832
Other	109,385	-	(109,385)
Total Revenues	<u>3,991,750</u>	<u>4,063,652</u>	<u>71,902</u>
Expenditures			
Intergovernmental	<u>4,200,521</u>	<u>4,200,521</u>	-
Deficiency of Revenues Under Expenditures	(208,771)	(136,869)	71,902
Fund Balance Beginning of Year	<u>47,656</u>	<u>47,656</u>	-
Prior Year Encumbrances Appropriated	<u>161,115</u>	<u>161,115</u>	-
Fund Balance End of Year	<u>-</u>	<u>\$ 71,902</u>	<u>\$ 71,902</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, 2006

	<u>Justice System Sales Tax</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Expenditures			
Current			
General Government - Judicial			
Capital Outlay	\$ 582,501	\$ 582,501	\$ -
Deficiency of Revenues Under Expenditures	(582,501)	(582,501)	-
Fund Balance Beginning of Year	23,569	23,569	-
Prior Year Encumbrances Appropriated	<u>558,932</u>	<u>558,932</u>	-
Fund Balance End of Year	<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, 2006

	<i>Real Estate Tax Prepayment</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Interest	\$ 100,000	\$ 91,694	\$ (8,306)
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	68,545	49,400	19,145
Materials and Supplies	300	295	5
Contractual Services	24,800	24,760	40
Capital Outlay	27,500	26,744	756
Other	618	-	618
Total Expenditures	<u>121,763</u>	<u>101,199</u>	<u>20,564</u>
Deficiency of Revenues Under Expenditures	(21,763)	(9,505)	12,258
Fund Balance Beginning of Year	<u>21,718</u>	<u>21,718</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>45</u>	<u>45</u>	<u>-</u>
Fund Balance End of Year	<u>-</u>	<u>\$ 12,258</u>	<u>\$ 12,258</u>

	<i>HOME Program</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Intergovernmental	\$ 2,741,921	\$ 1,020,059	\$ (1,721,862)
Interest	-	1,653	1,653
Other	-	112,170	112,170
Total Revenues	<u>2,741,921</u>	<u>1,133,882</u>	<u>(1,608,039)</u>
Expenditures			
Current			
Public Works			
Contractual Services	2,739,973	1,928,232	811,741
Other	20,000	-	20,000
Total Expenditures	<u>2,759,973</u>	<u>1,928,232</u>	<u>831,741</u>
Deficiency of Revenues Under Expenditures	(18,052)	(794,350)	(776,298)
Fund Deficit Beginning of Year	(1,143,230)	(1,143,230)	-
Prior Year Encumbrances Appropriated	<u>1,253,941</u>	<u>1,253,941</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 92,659</u>	<u>\$ (683,639)</u>	<u>\$ (776,298)</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, 2006

	911 System		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Property and Other Local Taxes	\$ 575,885	\$ 591,015	\$ 15,130
Intergovernmental	907,152	927,048	19,896
Total Revenues	<u>1,483,037</u>	<u>1,518,063</u>	<u>35,026</u>
Expenditures			
Current			
Public Safety			
Personal Services	659,028	610,133	48,895
Materials and Supplies	17,678	7,585	10,093
Contractual Services	189,203	118,819	70,384
Capital Outlay	382,575	313,112	69,463
Other	<u>3,545</u>	<u>2,815</u>	<u>730</u>
Total Expenditures	<u>1,252,029</u>	<u>1,052,464</u>	<u>199,565</u>
Excess of Revenues Over Expenditures	231,008	465,599	234,591
Fund Balance Beginning of Year	365,958	365,958	-
Prior Year Encumbrances Appropriated	<u>339,029</u>	<u>339,029</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 935,995</u>	<u>\$ 1,170,586</u>	<u>\$ 234,591</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, 2006

	<i>Certificate of Title Administration</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,430,000	\$ 1,326,411	\$ (103,589)
Other	<u>-</u>	<u>30</u>	<u>30</u>
Total Revenues	<u>1,430,000</u>	<u>1,326,441</u>	<u>(103,559)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,186,000	1,162,125	23,875
Materials and Supplies	28,755	26,733	2,022
Contractual Services	112,759	99,438	13,321
Capital Outlay	15,000	883	14,117
Other	<u>3,000</u>	<u>1,412</u>	<u>1,588</u>
Total Expenditures	<u>1,345,514</u>	<u>1,290,591</u>	<u>54,923</u>
Excess of Revenues Over Expenditures	84,486	35,850	(48,636)
Fund Balance Beginning of Year	773,478	773,478	-
Prior Year Encumbrances Appropriated	<u>6,514</u>	<u>6,514</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 864,478</u>	<u>\$ 815,842</u>	<u>\$ (48,636)</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, 2006

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 309,159	\$ 359,159	\$ 50,000
Total Revenues	<u>309,159</u>	<u>359,159</u>	<u>50,000</u>
Expenditures			
Current			
Human Services			
Personal Services	329,620	286,332	43,288
Contractual Services	<u>67,378</u>	<u>63,692</u>	<u>3,686</u>
Total Expenditures	<u>396,998</u>	<u>350,024</u>	<u>46,974</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(87,839)	9,135	96,974
Fund Balance Beginning of Year	84,462	84,462	-
Prior Year Encumbrances Appropriated	<u>3,378</u>	<u>3,378</u>	-
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 96,975</u>	<u>\$ 96,974</u>

	Community Development		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 1,250	\$ 1,250
Intergovernmental	6,978,324	1,349,203	(5,629,121)
Interest	-	6,527	6,527
Other	<u>-</u>	<u>116,974</u>	<u>116,974</u>
Total Revenues	<u>6,978,324</u>	<u>1,473,954</u>	<u>(5,504,370)</u>
Expenditures			
Current			
Public Works			
Materials and Supplies	20,509	1,542	18,967
Contractual Services	7,005,622	2,573,058	4,432,564
Capital Outlay	30,000	13,799	16,201
Other	<u>78,250</u>	<u>67,096</u>	<u>11,154</u>
Total Expenditures	<u>7,134,381</u>	<u>2,655,495</u>	<u>4,478,886</u>
Deficiency of Revenues Under Expenditures	(156,057)	(1,181,541)	(1,025,484)
Fund Deficit Beginning of Year	(601,685)	(601,685)	-
Prior Year Encumbrances Appropriated	<u>950,294</u>	<u>950,294</u>	-
Fund Balance (Deficit) End of Year	<u>\$ 192,552</u>	<u>\$ (832,932)</u>	<u>\$ (1,025,484)</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, 2006

	Coroner Laboratory		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 53,247	\$ 65,562	\$ 12,315
Expenditures			
Current			
Public Safety			
Personal Services	16,000	-	16,000
Materials and Supplies	16,048	6,644	9,404
Contractual Services	36,318	29,896	6,422
Other	9,247	4,423	4,824
Total Expenditures	77,613	40,963	36,650
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,366)	24,599	48,965
Fund Balance Beginning of Year	11,096	11,096	-
Prior Year Encumbrances Appropriated	13,270	13,270	-
Fund Balance End of Year	-	\$ 48,965	\$ 48,965

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

	Computer Technology		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,660,000	\$ 2,342,826	\$ 682,826
Fines and Forfeitures	1,853	1,853	-
Other	58,115	103,867	45,752
Total Revenues	<u>1,719,968</u>	<u>2,448,546</u>	<u>728,578</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	44,000	13,987	30,013
Materials and Supplies	20,521	7,319	13,202
Contractual Services	304,014	233,111	70,903
Capital Outlay	76,457	74,282	2,175
Total General Government - Legislative and Executive	<u>444,992</u>	<u>328,699</u>	<u>116,293</u>
General Government - Judicial			
Personal Services	1,185,502	701,378	484,124
Materials and Supplies	423,345	149,500	273,845
Contractual Services	708,165	367,575	340,590
Capital Outlay	155,314	148,097	7,217
Other	251,018	143,869	107,149
Total General Government - Judicial	<u>2,723,344</u>	<u>1,510,419</u>	<u>1,212,925</u>
Debt Service:			
Principal Retirement	5,000	-	5,000
Total Expenditures	<u>3,173,336</u>	<u>1,839,118</u>	<u>1,334,218</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,453,368)	609,428	2,062,796
Other Financing Sources (Uses)			
Advances In	14,993	14,993	-
Advances Out	(39,038)	(39,038)	-
Total Other Financing Uses	(24,045)	(24,045)	-
Net Change in Fund Balance	(1,477,413)	585,383	2,062,796
Fund Balance Beginning of Year	1,814,128	1,814,128	-
Prior Year Encumbrances Appropriated	185,605	185,605	-
Fund Balance End of Year	<u>\$ 522,320</u>	<u>\$ 2,585,116</u>	<u>\$ 2,062,796</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, 2006

	<u>Delinquent Tax Assessment and Collection</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 890,000	\$ 919,093	\$ 29,093
Interest	-	1,817	1,817
Other	<u>60,000</u>	<u>211,836</u>	<u>151,836</u>
Total Revenues	<u>950,000</u>	<u>1,132,746</u>	<u>182,746</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	1,070,000	739,463	330,537
Materials and Supplies	124,187	35,950	88,237
Contractual Services	259,366	167,541	91,825
Capital Outlay	392,000	308,845	83,155
Other	<u>47,717</u>	<u>13,011</u>	<u>34,706</u>
Total Expenditures	<u>1,893,270</u>	<u>1,264,810</u>	<u>628,460</u>
Deficiency of Revenues Under Expenditures	(943,270)	(132,064)	811,206
Fund Balance Beginning of Year	950,290	950,290	-
Prior Year Encumbrances Appropriated	<u>34,553</u>	<u>34,553</u>	-
Fund Balance End of Year	<u>\$ 41,573</u>	<u>\$ 852,779</u>	<u>\$ 811,206</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, 2006

Dog and Kennel

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 625,000	\$ 626,859	\$ 1,859
Fines and Forfeitures	2,500	7,822	5,322
Other	22,000	20,765	(1,235)
Total Revenues	<u>649,500</u>	<u>655,446</u>	<u>5,946</u>
Expenditures			
Current			
Health			
Personal Services	542,585	513,225	29,360
Materials and Supplies	68,073	67,937	136
Contractual Services	91,433	85,376	6,057
Capital Outlay	42,188	39,451	2,737
Other	16,089	12,306	3,783
Total Expenditures	<u>760,368</u>	<u>718,295</u>	<u>42,073</u>
Deficiency of Revenues Under Expenditures	(110,868)	(62,849)	48,019
Net Change in Fund Balance	(110,868)	(62,849)	48,019
Fund Balance Beginning of Year	157,834	157,834	-
Prior Year Encumbrances Appropriated	61,417	61,417	-
Fund Balance End of Year	<u>\$ 108,383</u>	<u>\$ 156,402</u>	<u>\$ 48,019</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, 2006

	Immobilization and Impoundment		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 7,300	\$ 7,300
Expenditures			
Current			
Public Safety			
Capital Outlay	27,326	10,215	17,111
Deficiency of Revenues Under Expenditures	(27,326)	(2,915)	24,411
Fund Balance Beginning of Year	17,111	17,111	-
Prior Year Encumbrances Appropriated	10,215	10,215	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 24,411</u>	<u>\$ 24,411</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

	Motor Vehicle and Gas Tax		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 1,260,000	\$ 1,230,897	\$ (29,103)
Charges for Services	6,000	4,685	(1,315)
Licenses and Permits	5,000	5,165	165
Fines and Forfeitures	95,000	105,179	10,179
Intergovernmental	12,257,600	11,732,436	(525,164)
Special Assessments	5,150	5,938	788
Interest	5,000	10,922	5,922
Other	<u>2,000,000</u>	<u>41,590</u>	<u>(1,958,410)</u>
Total Revenues	<u>15,633,750</u>	<u>13,136,812</u>	<u>(2,496,938)</u>
Expenditures			
Current			
Public Works			
Personal Services	7,717,062	7,487,009	230,053
Materials and Supplies	1,776,849	1,740,472	36,377
Contractual Services	871,107	665,066	206,041
Capital Outlay	7,027,477	6,427,416	600,061
Other	<u>13,100</u>	<u>8,134</u>	<u>4,966</u>
Total Expenditures	<u>17,405,595</u>	<u>16,328,097</u>	<u>1,077,498</u>
Deficiency of Revenues Under Expenditures	(1,771,845)	(3,191,285)	(1,419,440)
Other Financing Sources			
Sale of Capital Assets	<u>-</u>	<u>157,674</u>	<u>157,674</u>
Net Change in Fund Balance	(1,771,845)	(3,033,611)	(1,261,766)
Fund Deficit Beginning of Year	(1,368,935)	(1,368,935)	-
Prior Year Encumbrances Appropriated	<u>3,140,796</u>	<u>3,140,796</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 16</u>	<u>\$ (1,261,750)</u>	<u>\$ (1,261,766)</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, 2006

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 260,000	\$ 261,639	\$ 1,639
Expenditures			
Current			
Public Safety			
Materials and Supplies	237,533	236,990	543
Contractual Services	36,309	36,308	1
Capital Outlay	24,652	24,652	-
Other	7,644	7,644	-
Total Expenditures	<u>306,138</u>	<u>305,594</u>	<u>544</u>
Deficiency of Revenues Under Expenditures	(46,138)	(43,955)	2,183
Fund Balance Beginning of Year	25,798	25,798	-
Prior Year Encumbrances Appropriated	<u>20,340</u>	<u>20,340</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 2,183</u>	<u>\$ 2,183</u>

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 7,336	\$ (664)
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	3,428	3,393	35
Contractual Services	3,800	3,718	82
Other	5,245	5,123	122
Total Expenditures	<u>12,473</u>	<u>12,234</u>	<u>239</u>
Deficiency of Revenues Under Expenditures	(4,473)	(4,898)	(425)
Fund Balance Beginning of Year	6,172	6,172	-
Prior Year Encumbrances Appropriated	<u>473</u>	<u>473</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,172</u>	<u>\$ 1,747</u>	<u>\$ (425)</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, 2006

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 3,000,000	\$ 3,083,913	\$ 83,913
Fines and Forfeitures	-	300	300
Other	65,000	25,887	(39,113)
Total Revenues	<u>3,065,000</u>	<u>3,110,100</u>	<u>45,100</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	2,765,094	2,647,098	117,996
Materials and Supplies	53,658	29,058	24,600
Contractual Services	512,282	318,754	193,528
Capital Outlay	371,976	297,470	74,506
Other	144,732	78,001	66,731
Total Expenditures	<u>3,847,742</u>	<u>3,370,381</u>	<u>477,361</u>
Deficiency of Revenues Under Expenditures	(782,742)	(260,281)	522,461
Fund Balance Beginning of Year	962,341	962,341	-
Prior Year Encumbrances Appropriated	95,024	95,024	-
Fund Balance End of Year	<u>\$ 274,623</u>	<u>\$ 797,084</u>	<u>\$ 522,461</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 359,500	\$ 356,500	\$ (3,000)
Expenditures			
Current			
Public Safety			
Personal Services	339,040	334,318	4,722
Materials and Supplies	33,278	23,791	9,487
Contractual Services	22,223	10,189	12,034
Other	3,878	-	3,878
Total Expenditures	<u>398,419</u>	<u>368,298</u>	<u>30,121</u>
Deficiency of Revenues Under Expenditures	(38,919)	(11,798)	27,121
Fund Balance Beginning of Year	33,377	33,377	-
Prior Year Encumbrances Appropriated	5,541	5,541	-
Fund Balance (Deficit) End of Year	<u>\$ (1)</u>	<u>\$ 27,120</u>	<u>\$ 27,121</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, 2006

	Adult Probation		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 18,500	\$ 13,115	\$ (5,385)
Intergovernmental	<u>422,947</u>	<u>424,923</u>	<u>1,976</u>
Total Revenues	<u>441,447</u>	<u>438,038</u>	<u>(3,409)</u>
Expenditures			
Current			
Public Safety			
Personal Services	398,144	390,266	7,878
Materials and Supplies	12,080	11,433	647
Contractual Services	20,607	19,750	857
Capital Outlay	8,200	8,200	-
Other	<u>5,689</u>	<u>5,069</u>	<u>620</u>
Total Expenditures	<u>444,720</u>	<u>434,718</u>	<u>10,002</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,273)	3,320	6,593
Other Financing Sources (Uses)			
Advances In	27,512	27,512	-
Advances Out	<u>(37,813)</u>	<u>(10,301)</u>	<u>27,512</u>
Total Other Financing Sources (Uses)	<u>(10,301)</u>	<u>17,211</u>	<u>27,512</u>
Net Change in Fund Balance	(13,574)	20,531	34,105
Fund Balance Beginning of Year	16,208	16,208	-
Prior Year Encumbrances Appropriated	<u>1,488</u>	<u>1,488</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 4,122</u></u>	<u><u>\$ 38,227</u></u>	<u><u>\$ 34,105</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, 2006

Day Reporting

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 123,923	\$ 123,922	\$ (1)
Expenditures			
Current			
Public Safety			
Personal Services	124,527	115,254	9,273
Materials and Supplies	5,230	5,230	-
Other	166	166	-
Total Expenditures	<u>129,923</u>	<u>120,650</u>	<u>9,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,000)	3,272	9,272
Other Financing Sources (Uses)			
Advances In	7,510	8,118	608
Advances Out	<u>(11,000)</u>	<u>(3,490)</u>	<u>7,510</u>
Total Other Financing Sources (Uses)	<u>(3,490)</u>	<u>4,628</u>	<u>8,118</u>
Net Change in Fund Balance	(9,490)	7,900	17,390
Fund Balance Beginning of Year	6,393	6,393	-
Prior Year Encumbrances Appropriated	<u>3,218</u>	<u>3,218</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 121</u>	<u>\$ 17,511</u>	<u>\$ 17,390</u>

Bureau of Justice Assistance Block Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 275,330	\$ 275,317	\$ (13)
Interest	<u>1,212</u>	<u>2,658</u>	<u>1,446</u>
Total Revenues	<u>276,542</u>	<u>277,975</u>	<u>1,433</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	1,484	1,484	-
Capital Outlay	161,592	152,428	9,164
Other	<u>114,331</u>	<u>114,331</u>	<u>-</u>
Total Expenditures	<u>277,407</u>	<u>268,243</u>	<u>9,164</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(865)	9,732	10,597
Fund Balance Beginning of Year	865	865	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 10,597</u>	<u>\$ 10,597</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, 2006

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,014,670	\$ 35,000	\$ (979,670)
Expenditures			
Current			
Public Safety			
Materials and Supplies	10,557	7,742	2,815
Contractual Services	22,162	17,687	4,475
Capital Outlay	299,193	-	299,193
Other	23,338	19,405	3,933
Total Expenditures	355,250	44,834	310,416
Excess (Deficiency) of Revenues Over (Under) Expenditures	659,420	(9,834)	(669,254)
Other Financing Sources (Uses)			
Advances In	-	278,000	278,000
Advances Out	(278,000)	(278,000)	-
Total Other Financing Sources (Uses)	(278,000)	-	278,000
Net Change in Fund Balance	381,420	(9,834)	(391,254)
Fund Balance Beginning of Year	104,110	104,110	-
Prior Year Encumbrances Appropriated	12,057	12,057	-
Fund Balance End of Year	\$ 497,587	\$ 106,333	\$ (391,254)

House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 26,345	\$ 42,917	\$ 16,572
Expenditures			
Current			
Public Safety			
Contractual Services	116,954	93,961	22,993
Deficiency of Revenues Under Expenditures	(90,609)	(51,044)	39,565
Fund Balance Beginning of Year	238,452	238,452	-
Prior Year Encumbrances Appropriated	5,372	5,372	-
Fund Balance End of Year	\$ 153,215	\$ 192,780	\$ 39,565

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

	State Probation Supervision Fees		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,800	\$ 9,051	\$ 7,251
Expenditures			
Current			
Public Safety			
Materials and Supplies	1,800	-	1,800
Excess of Revenue Over Expenditures	-	9,051	9,051
Fund Balance Beginning of Year	1,115	1,115	-
Fund Balance End of Year	<u>\$ 1,115</u>	<u>\$ 10,166</u>	<u>\$ 9,051</u>

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 311	\$ 647	\$ 336
Excess of Revenues Over Expenditures	311	647	336
Fund Balance Beginning of Year	391	391	-
Fund Balance End of Year	<u>\$ 702</u>	<u>\$ 1,038</u>	<u>\$ 336</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, 2006

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 3,229	\$ 3,229
Expenditures			
Current			
Public Safety			
Materials and Supplies	5,142	5,000	142
Contractual Services	2,000	1,407	593
Capital Outlay	10,434	10,039	395
Total Expenditures	<u>17,576</u>	<u>16,446</u>	<u>1,130</u>
Deficiency of Revenues Under Expenditures	(17,576)	(13,217)	4,359
Fund Balance Beginning of Year	9,214	9,214	-
Prior Year Encumbrances Appropriated	<u>8,362</u>	<u>8,362</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 4,359</u>	<u>\$ 4,359</u>

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 202,593	\$ 178,193	\$ (24,400)
Current			
Public Safety			
Personal Services	207,777	167,054	40,723
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,184)	11,139	16,323
Fund Balance Beginning of Year	<u>5,184</u>	<u>5,184</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 16,323</u>	<u>\$ 16,323</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, 2006

Community Prosecution Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 25,000	\$ 22,190	\$ (2,810)
Expenditures			
Public Safety			
Personal Services	25,000	21,145	3,855
Excess of Revenues Over Expenditures	-	1,045	1,045
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,045</u>	<u>\$ 1,045</u>

Program for Addiction Rehabilitation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 180,000	\$ 187,822	\$ 7,822
Expenditures			
Personal Services	154,000	118,629	35,371
Materials and Supplies	5,000	2,971	2,029
Contractual Services	42,102	32,312	9,790
Capital Outlay	6,000	5,500	500
Total Expenditures	<u>207,102</u>	<u>159,412</u>	<u>47,690</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,102)	28,410	55,512
Fund Balance Beginning of Year	39,398	39,398	-
Prior Year Encumbrances Appropriated	<u>19,102</u>	<u>19,102</u>	-
Fund Balance End of Year	<u>\$ 31,398</u>	<u>\$ 86,910</u>	<u>\$ 55,512</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, 2006

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,734,183	\$ 1,774,637	\$ 40,454
Expenditures			
Public Safety			
Materials and Supplies	1,260	1,260	-
Contractual Services	123,980	52,980	71,000
Capital Outlay	909,147	894,043	15,104
Other	979,131	689,144	289,987
Total Expenditures	2,013,518	1,637,427	376,091
Excess (Deficiency) of Revenues Over (Under) Expenditures	(279,335)	137,210	416,545
Fund Balance Beginning of Year	278,085	278,085	-
Prior Year Encumbrances Appropriated	1,250	1,250	-
Fund Balance End of Year	\$ -	\$ 416,545	\$ 416,545

	Juvenile Justice		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 584,419	\$ 246,552	\$ (337,867)
Other	8,785	5,504	(3,281)
Total Revenues	593,204	252,056	(341,148)
Expenditures			
Current			
Public Safety			
Personal Services	496,765	238,029	258,736
Materials and Supplies	26,214	2,302	23,912
Contractual Services	156,545	37,969	118,576
Capital Outlay	10,481	2,807	7,674
Other	58,746	6,529	52,217
Total Expenditures	748,751	287,636	461,115
Deficiency of Revenues Under Expenditures	(155,547)	(35,580)	119,967
Other Financing Sources			
Advances In	20,000	20,000	-
Transfers In	9,730	43,477	33,747
Total Other Financing Sources	29,730	63,477	33,747
Net Change In Fund Balance	(125,817)	27,897	153,714
Fund Balance Beginning of Year	291,017	291,017	-
Prior Year Encumbrances Appropriated	186	186	-
Fund Balance End of Year	\$ 165,386	\$ 319,100	\$ 153,714

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

	Recycle Ohio Litter Grant		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 20,934	\$ -	\$ (20,934)
Expenditures			
Current			
Public Works			
Other	86,751	65,818	20,933
Deficiency of Revenues Under Expenditures	(65,817)	(65,818)	(1)
Fund Deficit Beginning of Year	(20,933)	(20,933)	-
Prior Year Encumbrances Appropriated	86,751	86,751	-
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

	Child Victim Support		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$ 15,000	\$ 14,658	\$ (342)
Expenditures			
Current			
General Government -			
Legislative and Executive			
Personal Services	4,000	3,876	124
Other	11,000	6,125	4,875
Total Expenditures	<u>15,000</u>	<u>10,001</u>	<u>4,999</u>
Excess of Revenues Over Expenditures	-	4,657	4,657
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 4,657</u>	<u>\$ 4,657</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, 2006

Childrens' Trust State Grant

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

Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 11,040	\$ 3,040
Intergovernmental	<u>47,612</u>	<u>47,611</u>	<u>(1)</u>
Total Revenues	<u>55,612</u>	<u>58,651</u>	<u>3,039</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	44,034	42,288	1,746
Materials and Supplies	7,000	75	6,925
Contractual Services	2,914	695	2,219
Other	<u>13,599</u>	<u>4,451</u>	<u>9,148</u>
Total Expenditures	<u>67,547</u>	<u>47,509</u>	<u>20,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,935)	11,142	23,077
Other Financing Sources (Uses)			
Advances In	3,408	3,408	-
Advances Out	<u>(4,610)</u>	<u>(1,202)</u>	<u>3,408</u>
Total Other Financing Sources (Uses)	<u>(1,202)</u>	<u>2,206</u>	<u>3,408</u>
Net Change in Fund Balance	(13,137)	13,348	26,485
Fund Balance Beginning of Year	11,687	11,687	-
Prior Year Encumbrances Appropriated	<u>2,024</u>	<u>2,024</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 574</u>	<u>\$ 27,059</u>	<u>\$ 26,485</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, 2006

	<i>Indigent Guardianship</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 65,000	\$ 52,640	\$ (12,360)
Expenditures			
Current			
General Government - Judicial			
Personal Services	45,000	35,250	9,750
Materials and Supplies	1,500	1,111	389
Contractual Services	16,910	15,156	1,754
Capital Outlay	1,000	-	1,000
Other	1,000	625	375
Total Expenditures	65,410	52,142	13,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	(410)	498	908
Fund Balance Beginning of Year	54,113	54,113	-
Prior Year Encumbrances Appropriated	410	410	-
Fund Balance End of Year	\$ 54,113	\$ 55,021	\$ 908

	<i>Computer Justice Information System</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 9,404	\$ 14,988	\$ 5,584
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	9,404	9,318	86
Excess of Revenues Over Expenditures	-	5,670	5,670
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ 5,670	\$ 5,670

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

	<i>Probate Court Security Grant</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 16,000	\$ 21,735	\$ 5,735
Expenditures			
Current			
General Government - Judicial			
Contractual Services	16,825	14,138	2,687
Capital Outlay	-	-	-
Total Expenditures	16,825	14,138	2,687
Excess (Deficiency) of Revenues Over (Under) Expenditures	(825)	7,597	8,422
Fund Balance Beginning of Year	41,888	41,888	-
Prior Year Encumbrances Appropriated	825	825	-
Fund Balance End of Year	\$ 41,888	\$ 50,310	\$ 8,422

	<i>Sheriff Law Enforcement Trust</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Licenses and Permits	\$ 20,000	\$ 14,550	\$ (5,450)
Intergovernmental	1,135,522	148,294	(987,228)
Total Revenues	1,155,522	162,844	(992,678)
Expenditures			
Current			
Public Safety			
Personal Services	20,000	11,750	8,250
Materials and Supplies	1,000	-	1,000
Contractual Services	940	940	-
Capital Outlay	1,135,522	666,933	468,589
Other	11,345	8,020	3,325
Total Expenditures	1,168,807	687,643	481,164
Deficiency of Revenues Under Expenditures	(13,285)	(524,799)	(511,514)
Fund Deficit Beginning of Year	(147,784)	(147,784)	-
Prior Year Encumbrances Appropriated	161,069	161,069	-
Fund Deficit End of Year	\$ -	\$ (511,514)	\$ (511,514)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

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

	<i>Board of Elections</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Expenditures</i>			
Current			
General Government - Legislative and Executive			
Personal Services	14,352	4,809	9,543
Materials and Supplies	7,000	1,817	5,183
Contractual Services	1,408	-	1,408
Capital Outlay	11,752	-	11,752
Other	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<i>Total Expenditures</i>	<u>37,512</u>	<u>6,626</u>	<u>30,886</u>
<i>Deficiency of Revenues Under Expenditures</i>	(37,512)	(6,626)	30,886
<i>Fund Balance Beginning of Year</i>	37,447	37,447	-
<i>Prior Year Encumbrances Appropriated</i>	<u>65</u>	<u>65</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 30,886</u>	<u>\$ 30,886</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, 2006

	<u>Special Assessment Bond Retirement</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Special Assessments	<u>655,000</u>	<u>\$ 673,535</u>	<u>\$ 18,535</u>
Expenditures			
Debt Service			
Principal Retirement	513,861	363,760	150,101
Interest and Fiscal Charges	<u>277,371</u>	<u>277,371</u>	<u>-</u>
Total Expenditures	<u>791,232</u>	<u>641,131</u>	<u>150,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(136,232)	32,404	168,636
Fund Balance Beginning of Year	<u>136,232</u>	<u>136,232</u>	<u>-</u>
Fund Balance End of Year	<u>-</u>	<u>\$ 168,636</u>	<u>\$ 168,636</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

Jail Capital Improvements

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,264,050	\$ 1,264,050	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	1,264,050	1,264,050	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	\$ 6,775	6,775	-
Fund Balance End of Year	\$ 6,775	\$ 6,775	\$ -

Mental Retardation and Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Expenditures			
Capital Outlay			
Capital Outlay	1,246,000	1,222,896	23,104
Deficiency of Revenues under Expenditures	(1,246,000)	(1,222,896)	23,104
Other Financing Sources			
Transfers In	1,151,000	1,136,000	(15,000)
Net Change in Fund Balance	(95,000)	(86,896)	8,104
Fund Balance Beginning of Year	117,468	117,468	-
Prior Year Encumbrances Appropriated	-	-	-
Fund Balance End of Year	\$ 22,468	\$ 30,572	\$ 8,104

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

Courthouse Restoration

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

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Intergovernmental	<u>\$ 11,073,800</u>	<u>\$ 7,403,300</u>	<u>\$ (3,670,500)</u>
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	<u>11,073,798</u>	<u>7,403,300</u>	<u>3,670,498</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2</u>	<u>-</u>	<u>(2)</u>
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 2</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (2)</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, 2006

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	1,032,188	1,264,050	231,862
Total Revenues	<u>1,032,188</u>	<u>1,264,050</u>	<u>231,862</u>
Expenditures			
Capital Outlay			
Capital Outlay	5,040,354	5,006,752	33,602
Deficiency of Revenues Under Expenditures	(4,008,166)	(3,742,702)	265,464
Fund Balance Beginning of Year	382,346	382,346	-
Prior Year Encumbrances Appropriated	<u>3,808,166</u>	<u>3,808,166</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 182,346</u>	<u>\$ 447,810</u>	<u>\$ 265,464</u>

	<i>Survey Monument</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ 6,300	\$ -	\$ (6,300)
Other	<u>5,000</u>	<u>11,300</u>	<u>6,300</u>
Total Revenues	<u>\$ 11,300</u>	<u>\$ 11,300</u>	<u>\$ -</u>
Expenditures			
Capital Outlay	<u>11,331</u>	<u>4,193</u>	<u>7,138</u>
Total Expenditures	<u>11,331</u>	<u>4,193</u>	<u>7,138</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(31)	7,107	7,138
Fund Balance Beginning of Year	<u>31</u>	<u>31</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 7,138</u>	<u>\$ 7,138</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, 2006

	Sewer		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 19,150,000	\$ 19,557,230	\$ 407,230
Special Assessments	445,268	529,825	84,557
Other Operating Revenues	<u>350,593</u>	<u>341,406</u>	<u>(9,187)</u>
Total Revenues	<u>19,945,861</u>	<u>20,428,461</u>	<u>482,600</u>
Expenditures			
Current			
Personal Services	4,685,000	4,552,019	132,981
Contractual Services	10,117,888	9,861,786	256,102
Materials and Supplies	1,125,187	1,073,672	51,515
Other Operating Expenses	210,651	194,450	16,201
Capital Outlay	5,551,079	4,741,368	809,711
Debt Service			
Principal Retirement	2,225,514	2,030,000	195,514
Interest and Fiscal Charges	<u>1,306,255</u>	<u>1,306,255</u>	<u>-</u>
Total Expenditures	<u>25,221,574</u>	<u>23,759,550</u>	<u>1,462,024</u>
Deficiency of Revenues Under Expenditures	(5,275,713)	(3,331,089)	1,944,624
Fund Equity Beginning of Year	7,388,065	7,388,065	-
Prior Year Encumbrances Appropriated	<u>3,565,713</u>	<u>3,565,713</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 5,678,065</u>	<u>\$ 7,622,689</u>	<u>\$ 1,944,624</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, 2006

	Water		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 760,000	\$ 579,969	\$ (180,031)
Expenditures			
Current			
Personal Services	210,000	190,385	19,615
Contractual Services	376,868	373,944	2,924
Materials and Supplies	75,169	18,194	56,975
Other Operating Expenses	16,406	15,621	785
Capital Outlay	281,303	256,407	24,896
Debt Service			
Principal Retirement	58,627	50,000	8,627
Interest and Fiscal Charges	<u>41,373</u>	<u>41,373</u>	<u>-</u>
Total Expenditures	<u>1,059,746</u>	<u>945,924</u>	<u>113,822</u>
Deficiency of Revenues Under Expenditures	(299,746)	(365,955)	(66,209)
Fund Equity Beginning of Year	740,077	740,077	-
Prior Year Encumbrances Appropriated	<u>64,801</u>	<u>64,801</u>	<u>-</u>
Fund Equity End of Year	<u><u>\$ 505,132</u></u>	<u><u>\$ 438,923</u></u>	<u><u>\$ (66,209)</u></u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

Molly Stark Hospital

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

Nist Nursing Home

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Fund Equity Beginning of Year</i>	<u>70,527</u>	<u>70,527</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u>\$ 70,527</u>	<u>\$ 70,527</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2006

Sheriff's Webcheck Service

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 10,000	\$ 10,560	\$ 560
Expenditures			
Current			
Personal Services	3,351	-	3,351
Contractual Services	400	400	-
Other Operating Expenses	<u>6,945</u>	<u>6,735</u>	<u>210</u>
Total Expenditures	<u>10,696</u>	<u>7,135</u>	<u>3,561</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(696)	3,425	4,121
Fund Deficit Beginning of Year	(4,950)	(4,950)	-
Prior Year Encumbrances Appropriated	<u>5,646</u>	<u>5,646</u>	-
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 4,121</u>	<u>\$ 4,121</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, 2006

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 9,990,000	\$ 12,020,845	\$ 2,030,845
Expenditures			
Current			
Personal Services	100,000	61,328	38,672
Contractual Services	166,443	50,504	115,939
Claims	12,350,638	12,293,148	57,490
Materials and Supplies	2,158	255	1,903
Other Operating Expenses	45,524	37,438	8,086
Capital Outlay	5,000	-	5,000
Total Expenditures	<u>12,669,763</u>	<u>12,442,673</u>	<u>227,090</u>
Deficiency of Revenues Under Expenditures	(2,679,763)	(421,828)	2,257,935
Fund Equity Beginning of Year	1,689,771	1,689,771	-
Prior Year Encumbrances Appropriated	<u>1,147,763</u>	<u>1,147,763</u>	-
Fund Equity End of Year	<u>\$ 157,771</u>	<u>\$ 2,415,706</u>	<u>\$ 2,257,935</u>

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 827,812	\$ 827,812
Other Operating Revenues	-	121,093	121,093
Total Revenues	-	<u>948,905</u>	<u>948,905</u>
Expenditures			
Current			
Personal Services	85,000	65,164	19,836
Contractual Services	79,600	63,942	15,658
Claims	2,450,000	1,096,966	1,353,034
Materials and Supplies	5,000	821	4,179
Capital Outlay	5,000	1,219	3,781
Total Expenditures	<u>2,624,600</u>	<u>1,228,112</u>	<u>1,396,488</u>
Deficiency of Revenues Under Expenditures	(2,624,600)	(279,207)	2,345,393
Fund Equity Beginning of Year	5,120,782	5,120,782	-
Prior Year Encumbrances Appropriated	<u>29,600</u>	<u>29,600</u>	-
Fund Equity End of Year	<u>\$ 2,525,782</u>	<u>\$ 4,871,175</u>	<u>\$ 2,345,393</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, 2006

George C. Brissel

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

MRDD Gifts & Donations

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ -	\$ 26,502	\$ 26,502
Expenditures			
Current			
Contractual Services	93,850	93,850	-
Other	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>98,850</u>	<u>93,850</u>	<u>5,000</u>
Deficiency of Revenues Under Expenditures	(98,850)	(67,348)	31,502
Fund Balance Beginning of Year	<u>418,086</u>	<u>418,086</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 319,236</u>	<u>\$ 350,738</u>	<u>\$ 31,502</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, 2006

	<u>Juvenile Court Gifts & Donations</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	<u>12,527</u>	<u>\$ 13,388</u>	<u>\$ 861</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	9,062	7,740	1,322
Materials and Supplies	1,096	1,096	-
Contractual Services	521	521	-
Other	<u>3,376</u>	<u>2,242</u>	<u>1,134</u>
Total Expenditures	<u>14,055</u>	<u>11,599</u>	<u>2,456</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	(1,528)	1,789	3,317
Fund Balance Beginning of Year	536	536	-
Prior Year Encumbrances Appropriated	<u>992</u>	<u>992</u>	<u>-</u>
Fund Balance End of Year	<u>-</u>	<u>\$ 3,317</u>	<u>\$ 3,317</u>



Statistical Section

STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
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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 Five Years.....	S1
Changes in Net Assets – Primary Government- Last Five Years.....	S2
Statistical 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 Tax – Current and Nine Years Ago.....	S13
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Sales Tax Revenue by Industry – Current Year.....	S16
Special Assessments Billed and Collected – Last Ten Years.....	S17

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.....	S18
Computation of Legal Debt Margin – Current Year.....	S20

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..... S21

Principal Employers – Current and Nine Years Ago..... S22

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 Seven Years..... S23

Operating Indicators – Last Three Years..... S24

Capital Asset Indicators – Last Three Years..... S25

STARK COUNTY, OHIO

Net Assets By Component

Last Five Years

(accrual basis of accounting)

	<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	\$ 147,130,113	\$ 138,175,132	\$ 92,523,227	\$ 58,545,669	\$ 49,347,662
Restricted					
Capital Projects	440,114	1,423,668	76,743	670,229	619,585
Debt Service	-	2,324,103	2,939,217	1,292,072	2,539,143
Other Purposes	103,240,147	90,844,694	85,767,688	69,179,655	77,249,447
Unrestricted	<u>21,797,529</u>	<u>20,667,252</u>	<u>30,084,158</u>	<u>29,549,214</u>	<u>30,340,076</u>
<i>Total Governmental Activity Net Assets</i>	<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	89,525,292	85,698,958	82,891,649	71,905,106	66,326,759
Restricted	-	-	-		
Unrestricted	<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>
<i>Total Business-Type Activity Net Assets</i>	<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	236,655,405	223,874,090	175,414,876	130,450,775	115,674,421
Restricted	103,680,261	94,592,465	88,783,648	71,141,956	80,408,175
Unrestricted	<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>
<i>Total Primary Governmental activities</i>	<u>\$ 380,137,050</u>	<u>\$ 357,529,204</u>	<u>\$ 310,798,572</u>	<u>\$ 252,320,334</u>	<u>\$ 245,147,994</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Five Years

Program Revenues	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<i>Primary Government - Governmental Revenues:</i>					
Charges for Services					
General Government:					
Legislative and Executive	\$ 16,507,205	\$ 16,287,032	\$ 16,221,304	\$ 15,840,691	\$ 15,946,658
Judicial	4,878,013	5,056,812	4,370,527	4,073,344	3,628,130
Public Safety	3,846,083	3,025,109	4,196,427	3,426,905	2,434,437
Public Works	116,340	99,871	106,811	125,000	155,329
Health	4,351,288	2,727,888	1,425,742	1,231,540	1,244,622
Human Services	1,199,335	1,680,629	1,439,316	1,474,535	1,162,805
Intergovernmental	81,223	90,386	85,597	89,791	96,347
<i>Total Charges for Services</i>	<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>
<i>Operating Grants, Contributions and Interest</i>					
General Government:					
Legislative and Executive	1,440,874	862,428	957,092	732,770	996,601
Judicial	189,953	112,391	216,985	220,426	372,356
Public Safety	4,945,964	7,543,082	3,574,745	2,200,360	3,373,168
Public Works	15,874,094	14,674,273	17,104,017	14,785,049	13,795,662
Health	42,508,412	40,296,097	40,348,663	33,075,438	36,606,034
Human Services	57,294,497	44,515,634	52,510,180	49,673,289	47,519,914
Intergovernmental	3,290,038	3,431,685	1,671,361	3,346,021	3,945,835
<i>Total Operating Grants, Contributions & Interest</i>	<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>
<i>Capital Grants and Contribution</i>					
Legislative and Executive	60,244	3,749,856	60,130	65,779	53,935
Public Safety	-	2,410,341	4,967,500	-	-
Public Works	8,175,293	8,998,781	5,587,599	5,743,247	9,077,557
Health	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>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>\$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	19,658,495	19,563,248	18,860,765	16,099,037	15,569,420
Water	-	705,646	661,789	542,240	484,041
Molly	-	-	-	-	-
Nist	-	-	-	-	-
Sheriff's Webcheck	-	1,050	-	-	-
<i>Total Charges for Services</i>	<u>19,658,495</u>	<u>20,269,944</u>	<u>19,522,554</u>	<u>16,641,277</u>	<u>16,053,461</u>
<i>Capital Grants and Contribution</i>					
Sewer	2,183,621	2,250,896	3,528,603	6,178,946	2,740,141
Water	-	342,078	647,327	1,653,011	63,604
Molly	-	-	-	-	-
Nist	-	-	-	-	-
Sheriff's Webcheck	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>2,183,621</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>21,842,116</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>\$187,679,144</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 Five Years

Expenses	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Expenses:</i>					
General Government:					
Legislative and Executive	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620	\$ 18,088,590	\$ 18,381,739
Judicial	15,212,867	14,295,927	13,863,270	12,263,463	13,262,811
Public Safety	12,848,370	25,940,588	22,751,546	20,021,976	19,766,531
Public Works	33,964,161	17,609,194	16,384,526	13,432,897	12,994,661
Health	79,741,796	75,026,635	71,168,032	64,499,775	67,800,614
Human Services	68,499,511	63,717,733	56,724,602	62,574,465	64,844,577
Conservation and Recreation	29,200	29,200	29,200	29,200	29,200
Other	-	2,162,923	2,081,356	1,916,627	1,677,857
Intergovernmental	11,173,112	10,408,714	14,010,144	8,766,802	10,185,441
Interest and Fiscal Charges	283,533	316,067	206,312	209,671	207,494
<i>Total Governmental Program Expenses</i>	<u>241,271,634</u>	<u>231,963,963</u>	<u>214,936,608</u>	<u>201,803,466</u>	<u>209,150,925</u>
<i>Business-Type Expenses:</i>					
Sewer	18,833,692	17,528,352	17,589,480	16,150,958	16,522,243
Water	-	715,982	475,459	620,500	521,413
Molly	741,256	2,067	2,067	2,067	58,332
Nist	4,066	-	-	-	75,281
Sheriff's Webcheck	-	459	-	-	-
<i>Total Business-Type Expenses</i>	<u>19,579,014</u>	<u>18,246,860</u>	<u>18,067,006</u>	<u>16,773,525</u>	<u>17,177,269</u>
<i>Total - Primary Government Expenses</i>	<u>\$260,850,648</u>	<u>\$ 250,210,823</u>	<u>\$ 233,003,614</u>	<u>\$ 218,576,991</u>	<u>\$ 226,328,194</u>
Net (Expense)/Revenue					
Governmental Activities	(75,434,606)	(75,741,204)	(58,718,780)	(65,659,043)	(68,155,747)
Business-Type Activities	2,263,102	4,616,058	5,631,478	7,699,709	1,679,937
<i>Total Primary government net expense</i>	<u>(73,171,504)</u>	<u>(71,125,146)</u>	<u>(53,087,302)</u>	<u>(57,959,334)</u>	<u>(66,475,810)</u>
General Revenues					
<i>Governmental Revenues</i>					
Property Taxes					
General Purposes	-	14,132,539	13,850,372	12,603,356	12,822,390
MRDD	14,181,225	30,144,064	29,693,395	18,218,265	18,597,482
Emergency Services	22,074,476	587,883	578,378	502,487	512,424
Mental Health	585,534	5,193,474	5,111,407	5,101,318	5,160,639
Children's Services	5,152,576	5,441,622	5,357,212	5,315,963	5,420,396
Sales Tax	9,044,770	11,262,016	11,447,666	5,459,627	-
Grants and Entitlements not Restricted to Specific Programs	11,536,284	16,009,531	13,421,279	11,864,912	13,146,256
Gain on Sale of Capital Asset	19,938,057	47,477	14,536	8,254	16,138
Investment Earnings	-	3,218,995	1,994,933	1,978,888	3,921,066
Miscellaneous	5,446,884	6,665,289	5,001,005	3,564,674	5,124,064
<i>Total Governmental Revenues</i>	<u>87,959,806</u>	<u>92,702,890</u>	<u>86,470,183</u>	<u>64,617,744</u>	<u>64,720,855</u>
<i>Business-Type Revenues</i>					
Investment earnings	-	-	56,015	85,145	173,671
Miscellaneous	-	70,758	3,641,501	246,560	331,434
<i>Total Business-Type Revenues</i>	<u>-</u>	<u>70,758</u>	<u>3,697,516</u>	<u>331,705</u>	<u>505,105</u>
<i>Total General Revenues</i>	<u>87,959,806</u>	<u>92,773,648</u>	<u>90,167,699</u>	<u>64,949,449</u>	<u>65,225,960</u>
Change in Net Assets					
Governmental Activities	\$ 12,525,200	\$ 16,961,686	\$ 27,751,403	\$ (1,041,299)	\$ (3,434,892)
Business-Type Activities	2,263,102	4,686,816	9,328,994	8,031,414	2,185,042
<i>Total Primary Government</i>	<u>\$ 14,788,302</u>	<u>\$ 21,648,502</u>	<u>\$ 37,080,397</u>	<u>\$ 6,990,115</u>	<u>\$ (1,249,850)</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

Statistical Fund Balances - Governmental Funds

Last Ten Years

Fund Balances	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<i>General Fund</i>					
Reserved for Encumbrances	\$ 2,548,884	\$ 3,327,170	\$ 4,362,677	\$ 3,115,826	\$ 2,995,691
Reserved for Inventory	-	-	-	-	-
Reserved for Unclaimed Monies	463,273	410,227	535,534	757,713	855,220
Unreserved:					
Undesignated, Reported in:					
General Fund	10,450,428	9,422,082	8,908,134	9,144,643	8,371,946
<i>Total General Fund Balances</i>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>	<u>\$ 13,806,345</u>	<u>\$ 13,018,182</u>	<u>\$ 12,222,857</u>
<i>MRDD</i>					
Reserved for Encumbrances	695,360	941,376	816,394	294,834	277,373
Reserved for Inventory	-	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	27,535,616	27,189,233	17,552,824	8,398,283	13,418,758
<i>Total MRDD Fund Balances</i>	<u>\$ 28,230,976</u>	<u>\$ 28,130,609</u>	<u>\$ 18,369,218</u>	<u>\$ 8,693,117</u>	<u>\$ 13,696,131</u>
<i>Mental Health</i>					
Reserved for Encumbrances	1,006,517	179,725	603,657	190,745	182,254
Reserved for Inventory	-	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	5,670,270	7,400,380	6,617,417	7,307,237	5,299,793
<i>Total Mental Health Fund Balances</i>	<u>\$ 6,676,787</u>	<u>\$ 7,580,105</u>	<u>\$ 7,221,074</u>	<u>\$ 7,497,982</u>	<u>\$ 5,482,047</u>
<i>Childrens Services</i>					
Reserved for Encumbrances	1,351,231	1,452,513	1,434,693	1,064,455	1,669,333
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	2,528,990	(1,020,834)	22,623	718,477	3,826,340
<i>Total Childrens Service Fund Balances</i>	<u>\$ 3,880,221</u>	<u>\$ 431,679</u>	<u>\$ 1,457,316</u>	<u>\$ 1,782,932</u>	<u>\$ 5,495,673</u>
<i>Public Assistance</i>					
Reserved for Encumbrances	2,555,939	3,389,638	1,619,496	1,245,030	2,262,991
Reserved for Inventory	-	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	5,778,690	2,362,520	5,058,831	9,468,539	7,264,412
<i>Total Public Assistance Fund Balances</i>	<u>\$ 8,334,629</u>	<u>\$ 5,752,158</u>	<u>\$ 6,678,327</u>	<u>\$ 10,713,569</u>	<u>\$ 9,527,403</u>
<i>Other Governmental Funds</i>					
Reserved for Encumbrances	6,794,532	8,857,097	19,371,621	5,672,149	4,696,045
Reserved for Inventory	369,576	337,172	355,609	320,942	360,760
Reserved for Loan Guarantee	2,074,427	1,996,068	1,799,892	1,674,733	1,493,087
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	8,981,750	8,077,166	5,496,232	9,392,299	12,114,913
Capital Projects Funds	514,091	1,239,449	523,294	10,705,048	11,715,312
<i>Total Other Governmental Fund Balances</i>	<u>\$ 18,734,376</u>	<u>\$ 20,506,952</u>	<u>\$ 27,546,648</u>	<u>\$ 27,765,171</u>	<u>\$ 30,380,117</u>

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Statistical Fund Balances - Governmental Funds

Last Ten Years

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$ 1,547,789.00	\$ 10,702,848.00	\$ 2,735,157.00	\$ 3,362,559.00	\$ 2,881,962.00
-	362,817.00	\$ 347,962.00	\$ 295,900.00	\$ 305,900.00
549,043.00	960,115.00	809,291.00	403,258.00	636,130.00
<u>14,133,520.00</u>	<u>8,920,459.00</u>	<u>22,233,623.00</u>	<u>14,544,232.00</u>	<u>11,222,361.00</u>
<u>\$ 16,230,352</u>	<u>\$ 20,946,239</u>	<u>\$ 26,126,033</u>	<u>\$ 18,605,949</u>	<u>\$ 15,046,353</u>
214,187.00	1,107,998.00	-	586,595.00	100,717.00
-	97,741.00	91,941.00	69,706.00	83,063.00
<u>13,593,094.00</u>	<u>12,933,176.00</u>	<u>14,289,741.00</u>	<u>10,420,499.00</u>	<u>8,722,575.00</u>
<u>\$ 13,807,281</u>	<u>\$ 14,138,915</u>	<u>\$ 14,381,682</u>	<u>\$ 11,076,800</u>	<u>\$ 8,906,355</u>
1,437,001.00	206,642.00	1,040,678.00	315,447.00	9,581.00
-	1,914.00	3,430.00	-	-
<u>4,103,505.00</u>	<u>3,762,323.00</u>	<u>5,767,206.00</u>	<u>3,074,434.00</u>	<u>2,070,488.00</u>
<u>\$ 5,540,506</u>	<u>\$ 3,970,879</u>	<u>\$ 6,811,314</u>	<u>\$ 3,389,881</u>	<u>\$ 2,080,069</u>
1,249,788.00	1,308,809.00	1,519,484.00	2,427,521.00	2,220,032.00
<u>4,437,993.00</u>	<u>5,115,169.00</u>	<u>5,227,048.00</u>	<u>3,602,619.00</u>	<u>4,768,221.00</u>
<u>\$ 5,687,781</u>	<u>\$ 6,423,978</u>	<u>\$ 6,746,532</u>	<u>\$ 6,030,140</u>	<u>\$ 6,988,253</u>
2,843,799.00	4,182,883.00	1,596,436.00	3,227,246.00	538,785.00
-	18,600.00	18,600.00	17,215.00	34,133.00
<u>10,691,979.00</u>	<u>(6,735,223.00)</u>	<u>(1,580,765.00)</u>	<u>2,492,219.00</u>	<u>5,044,090.00</u>
<u>\$ 13,535,778</u>	<u>\$ (2,533,740)</u>	<u>\$ 34,271</u>	<u>\$ 5,736,680</u>	<u>\$ 5,617,008</u>
3,139,713.00	10,904,546.00	9,675,250.00	8,956,550.00	5,042,621.00
-	1,238,073.00	1,161,519.00	1,172,740.00	1,283,784.00
1,621,541.00	1,455,619.00	1,318,525.00	1,245,871.00	566,606.00
<u>13,922,294.00</u>	<u>3,200,068.00</u>	<u>6,218,791.00</u>	<u>6,962,718.00</u>	<u>8,434,559.00</u>
<u>\$ 18,683,548</u>	<u>\$ 16,798,306</u>	<u>\$ 18,374,085</u>	<u>\$ 18,337,879</u>	<u>\$ 15,327,570</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds Last Ten Years

<i>Revenues</i>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Property and Other Local Taxes	\$ 51,623,475	\$ 55,272,781	\$ 54,278,347	\$ 41,705,229	\$ 41,742,588
Permissive Sales Tax	12,737,405	12,511,134	12,574,129	5,564,319	1,438,992
Charges for Services	28,725,472	25,897,268	24,809,447	23,757,323	22,174,314
Licenses and Permits	69,825	75,166	96,213	72,710	66,110
Fines and Forfeitures	630,364	578,195	944,476	880,887	644,595
Intergovernmental	149,285,521	141,879,957	131,346,268	125,043,646	128,945,114
Special Assessments	702,783	706,541	442,842	441,763	501,310
Interest	5,446,884	3,218,997	1,994,933	1,978,889	3,921,068
Rent	374,321	399,983	363,010	418,420	438,672
Other	<u>7,068,379</u>	<u>7,143,589</u>	<u>7,234,707</u>	<u>4,360,505</u>	<u>4,264,506</u>
Total Revenues	<u>256,664,429</u>	<u>247,683,611</u>	<u>234,084,372</u>	<u>204,223,691</u>	<u>204,137,269</u>

Expenditures

Current:

General Government:					
Legislative and Executive	18,807,386	22,050,554	17,413,027	16,802,004	16,240,362
Judicial	15,603,021	15,499,876	14,332,415	12,573,286	12,897,945
Public Safety	25,842,558	25,963,813	27,332,284	19,433,106	19,811,479
Public Works	18,288,286	24,389,113	20,276,427	16,496,313	16,981,670
Health	79,319,272	72,047,118	70,383,075	65,888,811	65,174,271
Human Services	68,433,207	63,317,341	61,232,137	64,615,161	64,134,927
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	639,792	867,147	1,049,024	889,611	694,952
Capital Outlay	14,128,155	16,623,836	5,566,454	5,961,169	8,330,772
Intergovernmental	11,173,112	10,408,714	10,521,880	8,766,802	10,185,441
Debt Service:					
Principal Retirement	604,269	638,886	467,544	367,771	627,823
Interest and Fiscal Charges	<u>285,105</u>	<u>322,464</u>	<u>191,623</u>	<u>211,165</u>	<u>209,352</u>
Total Expenditures	<u>253,124,163</u>	<u>252,128,862</u>	<u>228,765,890</u>	<u>212,005,199</u>	<u>215,288,994</u>

Excess of Revenues Over (Under)

Expenditures	3,540,266	(4,445,251)	5,318,482	(7,781,508)	(11,151,725)
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Other Financing Sources (Uses)

Transfers In	1,179,477	138,284	1,063,558	412,314	8,381,934
Proceeds from Sale of Capital Assets	172,518	47,477	14,536	8,254	16,138
Inception of Capital Lease	45,808	50,516	274,957	439,979	50,445
Issuance of Loans	-	3,638,234	(1,063,558)	-	-
Transfers Out	(1,179,477)	(315,784)	3,488,264	(412,314)	(4,240,967)
Debt Financed Capital Contribution To					
Proprietary Fund	-	-	(3,488,264)	-	-
Total Other Financing Sources (Uses)	<u>218,326</u>	<u>3,558,727</u>	<u>289,493</u>	<u>448,233</u>	<u>4,207,550</u>

Net Change in Fund Balances	<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>	<u>\$ 5,607,975</u>	<u>\$ (7,333,275)</u>	<u>\$ (6,944,175)</u>
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Debt Service as a Percentage of

Noncapital Expenditures	0.37%	0.41%	0.30%	0.28%	0.40%
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(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
\$ 42,240,286	\$ 39,954,489	\$ 39,069,338	\$ 38,572,007	\$ 42,813,955
1,230,287	2,030,924	12,914,251	19,416,780	18,207,575
20,710,971	18,322,719	18,298,517	19,259,867	14,321,866
63,025	36,407	762,409	693,888	739,656
1,028,600	460,393	518,513	1,375,781	735,221
128,965,492	111,263,192	94,933,751	87,603,500	82,381,296
525,817	510,960	-	-	-
7,460,524	9,528,029	5,990,198	7,703,621	6,219,711
473,366	458,000	493,290	564,299	54,646
4,199,711	2,285,669	1,284,454	720,855	1,641,440
<u>206,898,079</u>	<u>184,850,782</u>	<u>174,264,721</u>	<u>175,910,598</u>	<u>167,115,366</u>
17,276,975	18,071,029	14,304,073	16,474,034	13,613,266
12,655,934	13,391,059	17,786,968	16,148,352	14,921,631
20,218,484	20,301,184	16,075,536	15,312,640	14,651,986
15,315,913	16,687,871	14,324,813	13,451,929	15,409,425
59,848,299	55,548,460	46,382,366	44,994,589	47,248,559
67,012,593	57,369,834	45,742,537	41,422,209	38,110,719
-	290,400	168,873	63,906	155,623
-	-	45,000	80,774	55,000
1,310,711	437,133	652,905	695,036	642,726
1,997,036	3,136,304	-	-	-
10,001,689	10,163,003	7,113,354	6,982,999	2,361,058
651,817	647,961	1,138,685	6,912,633	903,459
256,221	284,416	82,647	122,833	170,104
<u>206,545,672</u>	<u>196,328,654</u>	<u>163,817,757</u>	<u>162,661,934</u>	<u>148,243,556</u>
352,407	(11,477,872)	10,446,964	13,248,664	18,871,810
648,081	3,074,191	25,009	140,000	1,833,363
56,798	600	38,273	28,673	24,571
71,192	21,612	27,449	1,582,518	4,674
-	-	-	-	-
(736,581)	(3,124,191)	(1,309,025)	(5,336,783)	(12,581,556)
-	-	-	-	-
<u>39,490</u>	<u>(27,788)</u>	<u>(1,218,294)</u>	<u>(3,585,592)</u>	<u>(10,718,948)</u>
<u>\$ 391,897</u>	<u>\$ (11,505,660)</u>	<u>\$ 9,228,670</u>	<u>\$ 9,663,072</u>	<u>\$ 8,152,862</u>

0.44%

0.48%

0.75%

4.33%

0.72%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio	Direct Tax Rate (3)
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value		
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
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2	9.60
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3	9.60
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4	9.60
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4	9.60

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

(2) The percentage for all real property was 35%, for public utility property was 88% (1997-2005),
and for tangible personal property equipment 25% (1997-2005) and 23% for inventory (2003-2005).

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	5.40	6.80	6.80	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	10.10	11.50	11.50	9.60	9.60	9.60	9.60	9.60	9.60	9.60
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	8.10	8.10	5.10	5.10	5.10	5.10	5.10
Canton - Canton City	6.10	6.10	6.10	-	-	-	-	-	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	6.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.10	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00
Lake - Uniontown Police District	18.00	18.00	18.00	17.30	18.00	16.00	16.80	16.80	17.00	17.00
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	12.80	12.80	12.80	13.30	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	8.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.25	9.75	9.75	9.95	10.25	10.25	12.75	12.75	9.25
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	7.90	7.90	7.90	7.90	6.90	9.90	9.90	9.90	9.90	7.90
Osnaburg - East Canton Village	5.90	5.90	5.90	5.90	4.90	7.90	7.90	7.90	7.90	5.90
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	10.90	9.75	9.75	9.75	9.25	9.25	8.50	8.50	8.50	8.50
Perry - Navarre Village	9.40	8.25	8.25	8.25	7.75	7.75	7.00	7.00	7.00	7.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	11.65	11.65	11.65	11.65	11.40	10.80	10.80	10.80	10.80	10.80
Plain - Canton City	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	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.70	8.70	8.70	8.70	8.70	8.70	8.70	9.20	9.20	9.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Washington	5.00	5.00	5.00	5.00	5.25	5.25	5.25	5.25	5.25	5.25
Washington - Alliance City	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

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
<u>School Districts</u>										
Alliance CSD	60.30	61.50	54.10	54.40	54.40	54.40	54.60	50.70	50.70	50.70
Brown LSD	44.90	38.60	38.60	38.70	38.70	39.41	39.20	40.10	40.10	33.50
Canton CSD	66.10	66.10	58.20	58.20	58.20	59.20	59.20	54.70	54.70	54.70
Canton LSD	46.20	46.20	46.20	46.20	46.20	46.80	47.40	49.10	49.10	49.10
Fairless LSD	50.40	51.60	46.80	46.50	47.40	47.00	48.20	50.70	50.70	50.50
Jackson LSD	48.50	49.00	46.90	48.30	48.50	45.60	44.30	46.60	46.60	46.60
Lake LSD	60.00	60.60	61.10	62.80	62.80	62.80	63.30	57.90	57.90	58.10
Louisville CSD	55.50	55.50	55.90	55.90	55.90	49.00	49.00	49.00	49.00	49.00
Marlington LSD	56.90	56.90	56.90	48.40	48.40	48.40	48.40	48.90	48.90	48.90
Massillon CSD	49.60	51.10	51.70	52.30	50.50	51.60	51.90	51.80	51.80	52.10
Minerva LSD	43.70	45.00	45.70	45.80	46.50	41.80	42.40	45.00	45.00	44.60
North Canton CSD	65.80	65.80	65.50	65.50	65.50	61.10	61.20	61.90	61.90	61.90
Northwest LSD	59.60	60.20	60.80	61.20	54.60	54.20	55.10	57.40	57.40	57.80
Osnaburg LSD	57.20	57.20	57.20	57.20	57.20	57.20	59.50	60.80	60.80	48.30
Perry LSD	47.50	48.70	49.00	50.20	49.70	49.70	51.60	54.90	54.90	54.90
Plain LSD	57.10	57.60	57.70	57.70	52.60	52.60	52.60	52.60	52.60	52.60
Sandy Valley LSD	49.50	43.90	44.60	44.80	44.40	44.40	45.20	47.10	47.10	46.30
Southeast LSD	45.10	45.10	45.10	46.35	46.35	46.65	47.25	48.50	48.50	41.80
Tuscarawas Valley LSD	36.95	37.00	38.15	38.50	38.70	39.40	40.20	37.40	37.40	37.40
Tuslaw LSD	60.20	60.20	61.00	60.70	53.90	53.90	53.90	53.90	53.90	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	3.20	3.30	3.50	3.50	3.50
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	5.80	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	14.80	11.80	11.80	11.80	11.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	17.50	17.50	19.20	19.20	19.20
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	16.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	23.40	23.40	23.40	23.40	21.40	21.40	21.40	21.40	21.40	18.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canton Regional Transit Authority	-	-	-	-	-	-	-	-	-	3.90
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.20
Canal Fulton Public Library	1.00	-	-	-	-	-	-	-	-	-
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	-	-	-	0.70	0.75	0.75	0.75	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.50	4.50	4.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

The rates presented in this Table represent the original voted rates.

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

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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
2006	\$ 50,408,741	\$ 49,025,991	97.26 %	\$ 1,516,934	\$ 50,542,925	100.27 %	\$ 2,007,786	3.98 %
2005	52,685,916	51,237,985	97.25	1,505,870	52,743,855	100.11	1,995,205	3.79
2004	51,788,793	50,553,216	97.61	1,409,384	51,962,600	100.34	1,766,764	3.41
2003	39,062,282	37,992,054	97.26	1,240,505	39,232,559	100.44	1,899,675	4.86
2002	38,402,470	37,408,410	97.41	1,259,004	38,667,414	100.69	1,803,843	4.70
2001	38,650,675	37,446,814	96.89	1,512,435	38,959,249	100.80	1,841,354	4.76
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11

(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
2006	\$ 5,924,894	\$ 5,817,373	98.19 %	\$ 317,497	\$ 6,134,870	103.54 %	\$ 1,793,516	30.27 %
2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70
2004	8,375,353	8,011,953	95.66	646,492	8,658,445	103.38	2,314,437	27.63
2003	7,402,629	6,890,986	93.09	553,797	7,444,783	100.57	1,892,043	25.56
2002	8,151,747	7,418,644	91.01	798,592	8,217,236	100.80	2,028,733	24.89
2001	8,601,314	7,741,614	90.01	610,508	8,352,122	97.10	1,380,847	16.05
2000	7,970,307	7,760,282	97.36	569,326	8,329,608	104.51	867,732	10.89
1999	7,963,661	7,643,774	95.98	333,729	7,977,503	100.17	768,074	9.64
1998	7,637,697	7,421,379	97.17	308,445	7,729,824	101.21	803,196	10.52
1997	7,266,991	7,167,653	98.63	309,959	7,477,612	102.90	593,874	8.17

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2006	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 28,142,170	0.39%
Strip Delaware LLC	18,758,630	0.26%
American Landfill Inc.	9,487,610	0.13%
Wea Belden LLC	8,763,280	0.12%
Deville Properties LTD	6,920,360	0.10%
Hartville Auction Inc.	6,859,860	0.10%
Alliance Ventures Inc.	6,511,690	0.09%
Deville THF Massillon Development LLC	6,477,950	0.09%
DHSC LLC	6,323,540	0.09%
Aultman Health Foundation	6,041,020	0.08%
Total	<u>\$ 104,286,110</u>	<u>1.46%</u>
Total County Assessed Valuation	<u>\$ 7,143,559,869</u>	

Taxpayer	1997	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Canton Area Healthcare System	\$ 23,331,670	0.49%
Timken Company	11,379,520	0.24%
Maytag Corporation (Hoover Company operations)	10,205,700	0.22%
J.G. Canton Ltd.	9,492,810	0.20%
Canton Centre Mall Limited Partnership	7,588,220	0.16%
American Landfill Inc.	7,487,470	0.16%
DOTRS Limited Liability Company	5,322,100	0.11%
Deville Properties Ltd.	5,202,290	0.11%
Roger L. Deville	4,880,160	0.10%
Republic Engineered Steels Inc.	4,121,970	0.09%
Total	<u>\$ 89,011,910</u>	<u>1.88%</u>
Total County Assessed Valuation	<u>\$ 4,739,945,035</u>	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2006	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 118,113,210	1.65%
Hoover Company	22,371,480	0.31%
Marathon Ashland Petroleum LLC	18,198,930	0.25%
Fresh Mark Inc	9,649,310	0.14%
Time Warner Cable Entertainment	9,019,720	0.13%
M K Morse Co	8,561,790	0.12%
H J Heinz Company LP	8,471,930	0.12%
Greif Inc	8,305,560	0.12%
Republic Engineered Projects	7,705,300	0.11%
Crown Cork & Seal Company USA Inc	7,633,550	0.11%
Total	<u>\$ 218,030,780</u>	<u>3.05%</u>
Total County Assessed Valuation	<u>\$ 7,143,559,869</u>	

Taxpayer	1997	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 98,667,850	2.08%
Republic Engineered Steels Inc.	37,573,100	0.79%
Hoover Company	21,659,420	0.46%
J & L Specialty Steel Inc.	14,192,340	0.30%
Ashland Inc.	10,084,160	0.21%
Fleming Companies Inc.	8,577,300	0.18%
Van Dorn Co.	6,322,160	0.13%
McDermott Incorporated	6,140,450	0.13%
Weight Watchers Food Company	6,032,202	0.13%
Alliance Tubular Products Co.	5,924,330	0.12%
Total	<u>\$ 215,173,312</u>	<u>4.54%</u>
Total County Assessed Valuation	<u>\$ 4,739,945,035</u>	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2006

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 111,296,960	1.56%
Ohio Bell Telephone	42,263,130	0.59%
Ohio Edison	30,681,920	0.43%
Aqua Ohio Inc	25,799,390	0.36%
East Ohio Gas	19,968,620	0.28%
American Transmissions Systems Inc	8,158,120	0.11%
Norfolk Southern Combined Railroad Sub	4,737,250	0.07%
New Par	2,493,170	0.03%
Columbia Gas of Ohio Inc	2,005,040	0.03%
New Cingular Wireless PC LLC	1,878,440	0.03%
Total	\$ 249,282,040	3.49%
Total County Assessed Valuation	\$ 7,143,559,869	

1997

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 122,998,380	2.59%
Ameritech	91,474,110	1.93%
East Ohio Gas	56,718,500	1.20%
Ohio Edison	51,132,840	1.08%
Consumers Ohio Water Company	15,696,680	0.33%
Columbia Gas of Ohio Inc.	6,535,250	0.14%
Consolidated Railroad Company	5,139,580	0.11%
GTE North Inc.	4,649,880	0.10%
Columbia Gas Transmission Corp.	1,840,290	0.04%
AT&T Communications of Ohio Inc.	1,323,820	0.03%
Total	\$ 357,509,330	7.54%
Total County Assessed Valuation	\$ 4,739,945,035	

Source: Stark County Auditor

STARK COUNTY, OHIO
SALES TAX REVENUE BY INDUSTRY
CURRENT YEAR

2006		
Industry	Tax Liability	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 1,834,246	15.94%
General Merchandise Stores	1,716,662	14.92%
Building Material and Garden Equip.	1,122,371	9.75%
Misc. Store Retailers	967,967	8.41%
Accommodation and Food Services	784,596	6.82%
Information	581,347	5.05%
Clothing & Clothing Accessories	450,363	3.91%
Food and Beverage Stores	435,789	3.79%
Health and Personal Care Stores	411,515	3.58%
Adm. & Support Services	374,082	3.25%
Total	<u>\$ 11,506,507</u>	<u>75.43%</u>

Source: State Department of Taxation
 Data is only available for the current year.

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>
2006	\$ 1,450,411	\$ 1,466,637	101.1%	\$ 164,239
2005	1,423,371	1,405,002	98.7	161,533
2004	1,149,728	1,206,487	104.9	143,972
2003	1,153,076	1,205,465	104.5	145,464
2002	1,090,474	1,198,445	109.9	130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type Last Ten Years

	<u>Fiscal Year</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<i>Governmental Activities</i>							
Special Assessment Bonds		\$ 5,162,150	\$ 5,549,220	\$ 5,959,546	\$ 2,742,592	\$ 3,012,904	\$ 3,278,214
SIB Loan		3,638,234	3,638,234	-	-	-	-
Capital Leases		214,107	385,498	564,471	499,889	157,369	479,071
<i>Business Type Activities</i>							
General Obligation Bonds		15,339,509	16,444,749	17,518,736	16,960,703	17,644,000	18,423,000
OPWC Loan		617,625	683,878	750,131	816,384	882,636	948,889
OWDA Loans		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	-
<i>Total Primary Government</i>		<u>\$ 39,302,037</u>	<u>\$ 41,913,492</u>	<u>\$ 40,848,241</u>	<u>\$ 37,885,127</u>	<u>\$ 39,335,997</u>	<u>\$41,503,750</u>
Percentage of Personal Income (1)		0.33%	0.37%	0.38%	0.35%	0.36%	0.38%
Per Capita (2)		\$ 103.28	\$ 110.14	\$ 107.34	\$ 99.55	\$ 103.37	\$ 109.06
Percentage of actual value of taxable property (3)		0.18%	0.20%	0.20%	0.20%	0.21%	0.22%

(continued)

(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

Ratios of Outstanding Debt by Type

Last Ten Years

<u>Fiscal Year</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
<i>Governmental Activities</i>				
Special Assessment Bonds	\$ 3,588,526	\$ 3,843,836	\$ 4,209,148	\$ 4,575,112
SIB Loan	-	-	-	-
Capital Leases	757,916	1,074,116	1,461,176	341,660
<i>Business Type Activities</i>				
General Obligation Bonds	19,162,000	19,871,000	20,535,000	21,168,000
OPWC Loan	1,015,141	1,081,394	1,147,645	1,162,750
OWDA Loans	14,484,920	16,130,133	12,094,398	7,703,724
Capital Leases	-	-	-	1,320
<i>Total Primary Government</i>	<u>\$ 39,008,503</u>	<u>\$ 42,000,479</u>	<u>\$ 39,447,367</u>	<u>\$ 34,951,246</u>
Percentage of Personal Income (1)	0.36%	0.39%	0.36%	0.32%
Per Capita (2)	\$ 102.51	\$ 110.37	\$ 103.66	\$ 91.84
Percentage of actual value of taxable property (3)	0.24%	0.26%	0.25%	0.25%

(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, 2006

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2006	\$ 7,143,559,869	\$ 7,143,559,869
Debt Limitation	177,088,997	71,435,599
Total Outstanding Debt:		
General Obligation Bonds	15,339,509	15,339,509
Special Assessment Bonds	5,162,150	5,162,150
OWDA Loans	14,330,412	14,330,412
OPWC Loan	617,625	617,625
ODOT SIB Loan	<u>3,638,234</u>	<u>3,638,234</u>
Total	<u>39,087,930</u>	<u>39,087,930</u>
Exemptions:		
General Obligation Bonds - Enterprise	15,339,509	15,339,509
Special Assessment Bonds	5,162,150	5,162,150
OWDA Loans	14,330,412	14,330,412
OPWC Loan	617,625	617,625
ODOT SIB Loan	<u>3,638,234</u>	<u>3,638,234</u>
Total	<u>39,087,930</u>	<u>39,087,930</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 177,088,997</u>	<u>\$ 71,435,599</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>171,088,997</u>
	<u>\$ 177,088,997</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

Year	Population (1)	Median Age (1)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)	Personal Income (4)	Per Capita Personal Income (4)
2006	380,575	39.6	63,208	5.8	\$11,751,553,715	\$ 30,881
2005	380,608	39.5	63,009	6.3	11,299,570,880	29,693
2004	381,229	39.4	62,990	6.6	10,864,972,000	28,551
2003	377,519	39.3	63,298	6.4	10,460,166,000	27,506
2002	377,940	39.2	63,315	5.3	10,264,611,000	27,056
2001	377,438	39.1	63,434	3.9	10,122,748,000	26,736
2000	378,098	39.0	63,567	4.1	10,113,622,000	26,746
1999	373,174	38.9	64,746	4.3	9,576,091,000	25,319
1998	373,112	38.8	65,110	4.1	9,317,773,000	28,852
1997	373,719	38.7	65,283	4.8	8,724,012,000	27,917

Note: 2006 income amounts are estimated using a 4% increase from prior year.
Median Age computed at 0.1% increase from prior year

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	2006	
	Employees	Percentage of Total Employment
Aultman Health Foundations	4,914	2.76%
The Timken Company	4,686	2.63%
County of Stark	2,882	1.62%
Mercy Medical Center	2,490	1.40%
Canton City Board of Election	1,565	0.88%
Workshops, Inc	1,048	0.59%
Alliance Community Hospital	948	0.53%
Freshmark, Inc.	906	0.51%
Maytag Corportion (Hoover Company)	900	0.51%
GE Capital	809	0.45%
Total	21,148	11.88%
Total Employment within the County	177,944	

Employer	1997	
	Employees	Percentage of Total Employment
The Timken Company	7,000	3.93%
Republic Engineered Steels Inc.	3,150	1.77%
Aultman Hospital	3,000	1.69%
Columbia Mercy Medical Center	3,000	1.69%
Maytag Corp. (Hoover Company operations)	2,800	1.57%
The County	2,719	1.53%
Canton City School District	1,600	0.90%
City of Canton	1,400	0.79%
G.E. Capital	1,260	0.71%
AMSTEAD Industries, Inc., American Steel Foundries Division	1,000	0.56%
Diebold Inc.	1,000	0.56%
Total	27,929	15.57%
Total Employment within the County	179,400	

Source: Stark County Auditor

STARK COUNTY, OHIO

Government Employees by Function

Last 7 Years

<u>Function/Program</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Government:							
Legislative and Executive	257	255	259	256	241	258	244
Judicial	265	255	248	248	243	245	239
Public Safety	322	299	297	307	282	314	315
Public Works	125	135	133	128	135	133	126
Health	798	762	731	729	763	730	698
Human Services	568	579	581	652	613	657	596
Proprietary:							
Sewer	80	78	81	79	81	81	76
Water	4	4	3	1	1	0	1
Fiduciary:							
Agency Funds	<u>463</u>	<u>458</u>	<u>445</u>	<u>419</u>	<u>419</u>	<u>402</u>	<u>381</u>
Total	2882	2825	2778	2819	2778	2820	2676

*Only past 7 years available

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last 3 Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>			
<i>Legislative & Executive</i>			
Commissioners - Number Official Meetings	108	108	108
Recorder - number of deeds recorded	17,303	18,940	18,475
Auditor - number of parcels billed	186,621	185,786	184,583
Auditor - number of checks issued	61,873	59,564	N/A
<i>Judicial</i>			
Probate Court Cases	2,933	2,997	2,675
<i>Public Safety (Sheriff)</i>			
Number of Traffic Stops	11,373	9,460	8,224
Number of inmates	380	393	348
<i>Public Works (Engineer)</i>			
Roads Resurfaced (miles)	16	50	30
Bridges Repaired	11	6	7
<i>Health</i>			
Mental Health - People Served	10,348	9,856	9,398
MRDD - People Served in Clinic	2,381	2,453	2,570
EMA, HAZMAT AND 911-People Served	380,608	380,608	378,098
<i>Human Services (SCDJFS)</i>			
Children in programs	9,118	8,824	9,118
Support Dollars Collected	\$63,669,797	\$61,901,425	\$61,184,764
Number of Reports Received	2,675	2,724	2,675
<i>Business Activities</i>			
<i>Sewer</i>			
Connections	43,938	43,228	42,236
Miles	705	696	690

Source: Stark County Departments

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

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last 3 Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>			
<i>Legislative and Executive</i>			
Commissioners Buildings	19	19	19
<i>Public Safety</i>			
Marked Patrol Vehicles	64	64	64
<i>Public Works</i>			
State Roads (in miles)	251	251	251
County Roads (in miles)	415	415	415
Township Roads (in miles)	1,273	1,273	1,273
Bridges	358	358	356
<i>Health</i>			
MRDD Buildings	13	13	13
MRDD Buses and Vans	140	120	120
<i>Business Activities</i>			
<i>Sewer</i>			
Number of Pumping Stations	19	19	19
Total Lines (in miles)	705	696	690
<i>Water</i>			
Total Lines (in miles)	43	43	41

Source: Stark County Departments