



Stark County Government

Comprehensive Annual Financial Report

For the year ended December 31, 2011

Issued by

Alan Harold
Stark County Auditor

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



Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2011**



Alan Harold
Stark County Auditor

Prepared by The Stark County Auditor's Office

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2011

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June 27, 2012

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2011. It is required by State Law that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements and conforms to generally accepted accounting principles (GAAP).

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

The Auditor of State of Ohio's office has issued an unqualified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2011. The Independent Accountants' Report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office is currently in the process of conducting this reassessment of all property and expects to report the results of this work to the public this September. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

The County provides its citizens with a wide range of services including general government (legislative, executive, 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 resides in Stark County, serves fifteen counties.

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

The County's economy has been in decline over the past several years as indicated through an increase in unemployment from 6.7 percent in 2008 to 11.2 percent in 2009 and 11.3 percent in 2010, though the County

has seen a decline to 7.8 percent as of April 2012. This recent drop is not to say the County is yet realizing a recovery in employment; rather, many of our citizens remain unemployed or underemployed. There has been increased economic activity over the past 18 months relating to accessing oil and gas through horizontal well drilling.

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

In November 2011, the voters of Stark County passed a ½% sales tax for use in activities that service the criminal justice system. Consumers began paying this tax in April 2012 and the County received its first receipts in June 2012. The tax is estimated to generate \$22 million per year, though due to many other reductions in state and local funding (reduced local government fund receipts and decrease in property tax collections), the passage of the tax does little more than stabilize the County's fiscal health. It is the goal of the Commissioners and the Sheriff to have the jail fully operational within one year and to rebuild the criminal justice infrastructure after that. Much like the families in our community, government must find ways to deliver premium services with shrinking income and, as the County with the lowest sales tax in the State of Ohio, continue to make Stark County a great place to live and work.

Long Range Planning

Economic development is critical to both the short and long term success of the region. Stark County has realized positive signs recently with development within the oil and gas industry and continued expansion in the Alliance Industrial Park. The Timken Company announced a major expansion to its research and development plant and Stark State College continues to grow its campus and program offerings. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure helps prepare our County for future growth and a safer community. In early 2012, the Stark County Land Reutilization Corporation ("land bank") was formed to work with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis.

Making Progress in Improving Accountability

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. Three significant occurrences over the past year include:

- The resolution of all legal matters related to the theft of \$2.9 million. The County has been able to recoup \$1.5 million through various sources.
- The monthly reporting of the County's finances to the Commissioners. The Auditor and Treasurer provide the Board an update of all revenues and expenditures at a public meeting and make their report available on the County's website.
- The streamlined collection and reporting of property tax revenue. Prior to the arrival of the current Auditor and Treasurer, checks submitted for the payment of taxes would sit uncashed for months, leading to lost interest income, weak accountability, and poor public service. Starting with the second half 2011 collection, all checks were deposited to the County's bank within two business days and all payments were reported on the Auditor's website on a daily basis.

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, 2010.

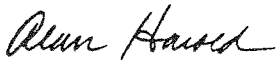
In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all 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 will submit it to the GFOA this year, as in each year past.

ACKNOWLEDGEMENTS

I appreciate the cooperation between the various elected officials, county departments and my fiscal and technical staffs in assembling this report. As elected officials, we have an awesome responsibility as stewards of the public's finances and trust. Every day we must do all we can to earn the trust of the people of our community, and we are grateful and humbled for the opportunity.

Sincerely,

A handwritten signature in cursive script, appearing to read "Alan Harold".

Alan Harold
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2011

COUNTY COMMISSIONERS

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

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

Rosemarie A. Hall
Michael L. Howard
Jim D. James

PROBATE COURT JUDGE

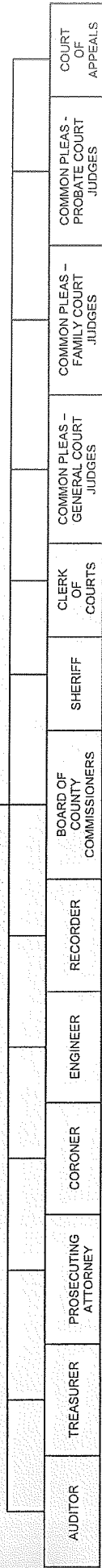
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

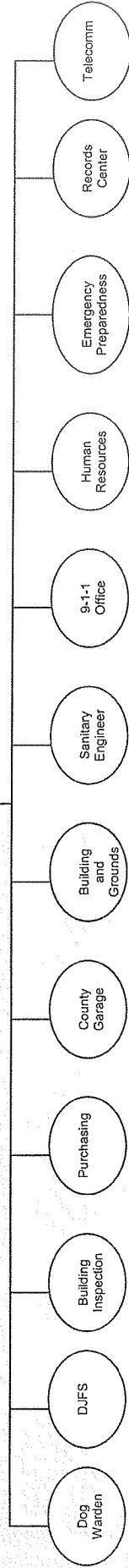
Patricia A. Delaney
Julie A. Edwards
Sheila G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

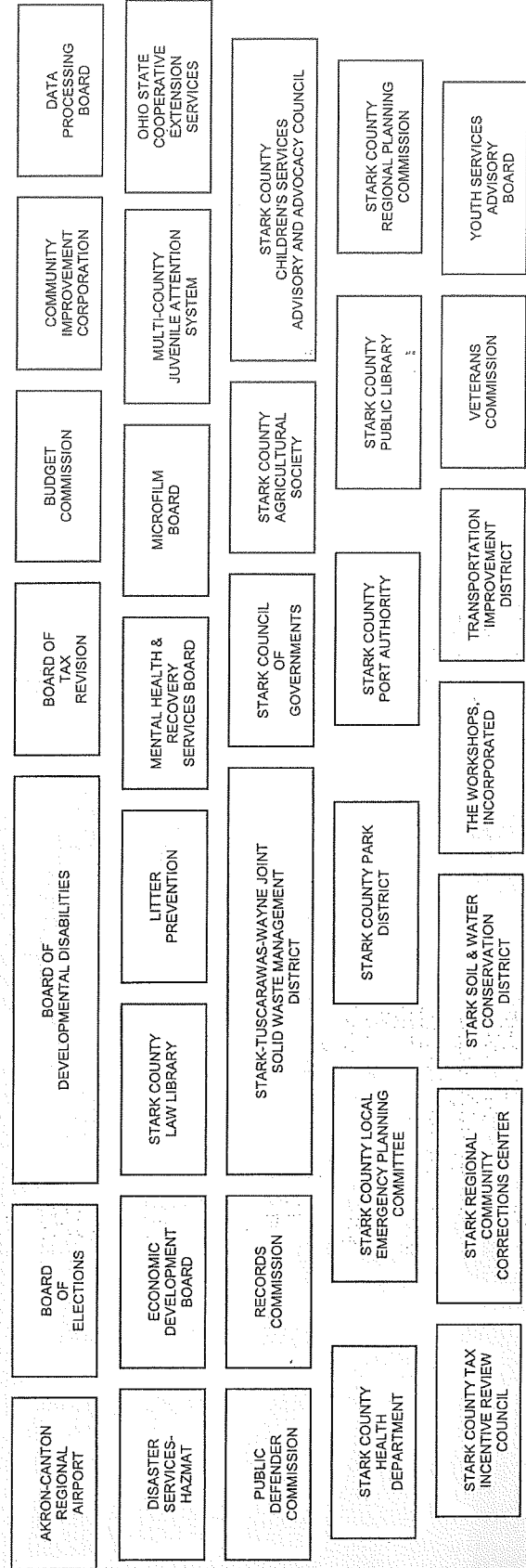
VOTERS OF STARK COUNTY



County Administrator



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, 2010

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.



Linda C. Davidson

President

Jeffrey R. Emer

Executive Director

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio (the County), as of and for the year ended December 31, 2011, 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, 2.5 percent, and 5.5 percent, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component units and remaining fund information. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County, is based 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 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, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2012, 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.

As further described in Note 3 to the basic financial statements, the County restated its January 1, 2011 governmental fund balances due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54.

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

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. Neither we nor the other auditors subjected the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

A handwritten signature in black ink, appearing to read "Dave Yost", with a stylized, flowing script.

Dave Yost
Auditor of State

June 27, 2012

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2011*

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, 2011. 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 \$6 million as a result of this year's operations. Net assets of business-type activities increased by \$2.4 million, or 2.0 percent, and net assets of governmental activities increased by \$3.6 million, or 1.2 percent.
- All revenues related to governmental activities totaled \$228.1 million. General revenues accounted for \$83.6 million or 36.7 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$144.5 million or 63.3 percent of the total.
- The County had \$224.5 million in expenses related to governmental activities: only \$144.5 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$83.6 million, of which \$66.5 million was tax revenue with the remaining \$17.1 million from interest, grants, entitlements, gain on sale of capital assets and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

Our analysis of the County as a whole begins on page 5. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2011*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

Our analysis of the County's major funds begins on page 10. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2011

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 2011 compared to 2010:

Table 1
Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Assets						
Current & Other Assets	\$ 233.7	\$ 236.8	\$ 21.3	\$ 19.5	\$ 255.0	\$ 256.3
Capital Assets, Net	171.7	166.6	124.8	126.8	296.5	293.4
Total Assets	<u>\$ 405.4</u>	<u>\$ 403.4</u>	<u>\$ 146.1</u>	<u>\$ 146.3</u>	<u>\$ 551.5</u>	<u>\$ 549.7</u>
Liabilities						
Current & Other Liabilities	\$ 69.2	\$ 69.6	\$ 1.0	\$ 1.0	\$ 70.2	\$ 70.6
Long Term Liabilities:						
Due Within One Year	8.4	7.7	2.9	2.8	11.3	10.5
Due Within More Than One	14.5	16.4	22.3	25.0	36.8	41.4
Total Liabilities	<u>92.1</u>	<u>93.7</u>	<u>26.2</u>	<u>28.8</u>	<u>118.3</u>	<u>122.5</u>
Net Assets						
Invested in Capital Assets, Net of Related Debt	166.2	160.0	100.6	99.9	266.8	259.9
Restricted for:						
Capital Projects	1.9	0.4	-	-	1.9	0.4
Debt Service	5.7	5.9	-	-	5.7	5.9
Special Programs	117.8	115.7	-	-	117.8	115.7
Unrestricted	21.7	27.7	19.3	17.6	41.0	45.3
Total Net Assets	<u>\$ 313.3</u>	<u>\$ 309.7</u>	<u>\$ 119.9</u>	<u>\$ 117.5</u>	<u>\$ 433.2</u>	<u>\$ 427.2</u>

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2011*

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 \$433.2 million (\$313.3 million in governmental activities and \$119.9 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$427.2 million to \$433.2 million. Governmental activities increase by 1.2 percent (\$313.3 million compared to \$309.7 million) and business-type activities increased by 2.0 percent (\$119.9 million compared to \$117.5 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 (61.6 percent) reflects its investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets (29.0 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$41.0 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

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STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2011

Table 2 shows the changes in net assets for the year ended December 31, 2011 and 2010.

Table 2
Changes in Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Program Revenues						
Charges for Services	\$ 26.3	\$ 26.2	\$ 22.6	\$ 22.5	\$ 48.9	\$ 48.7
Operating Grants and Contributions	110.1	127.5	-	1.5	110.1	129.0
Capital Grants and Contributions	8.1	13.2	0.6	0.1	8.7	13.3
Total Program Revenues	144.5	166.9	23.2	24.1	167.7	191.0
General Revenues						
Property Taxes	57.0	56.2	-	-	57.0	56.2
Sales Tax	9.5	20.2	-	-	9.5	20.2
Grants and Entitlements	8.9	9.5	-	-	8.9	9.5
Investment Earnings	1.5	1.9	-	-	1.5	1.9
Miscellaneous	6.7	4.2	0.1	0.1	6.8	4.3
Total General Revenues	83.6	92.0	0.1	0.1	83.7	92.1
Total Revenues	228.1	258.9	23.3	24.2	251.4	283.1
Program Expenses						
General Government:						
Legislative and Executive	25.5	27.7	-	-	25.5	27.7
Judicial	15.4	16.3	-	-	15.4	16.3
Public Safety	24.8	27.2	-	-	24.8	27.2
Public Works	23.0	23.4	-	-	23.0	23.4
Health	85.1	84.5	-	-	85.1	84.5
Human Services	50.2	54.4	-	-	50.2	54.4
Other	0.1	-	-	-	0.1	-
Intergovernmental	0.1	0.1	-	-	0.1	0.1
Interest and Fiscal Charges	0.3	0.2	-	-	0.3	0.2
Sewer	-	-	19.8	20.8	19.8	20.8
Water	-	-	0.8	0.7	0.8	0.7
Auditor's License Bureau	-	-	0.3	0.3	0.3	0.3
Total Program Expenses	224.5	233.8	20.9	21.8	245.4	255.6
Increase (Decrease) in Net Assets	3.6	25.1	2.4	2.4	6.0	27.5
Net Assets Beginning of Year	309.7	284.6	117.5	115.1	427.2	399.7
Net Assets End of Year	\$ 313.3	\$ 309.7	\$ 119.9	\$ 117.5	\$ 433.2	\$ 427.2

STARK COUNTY, OHIO

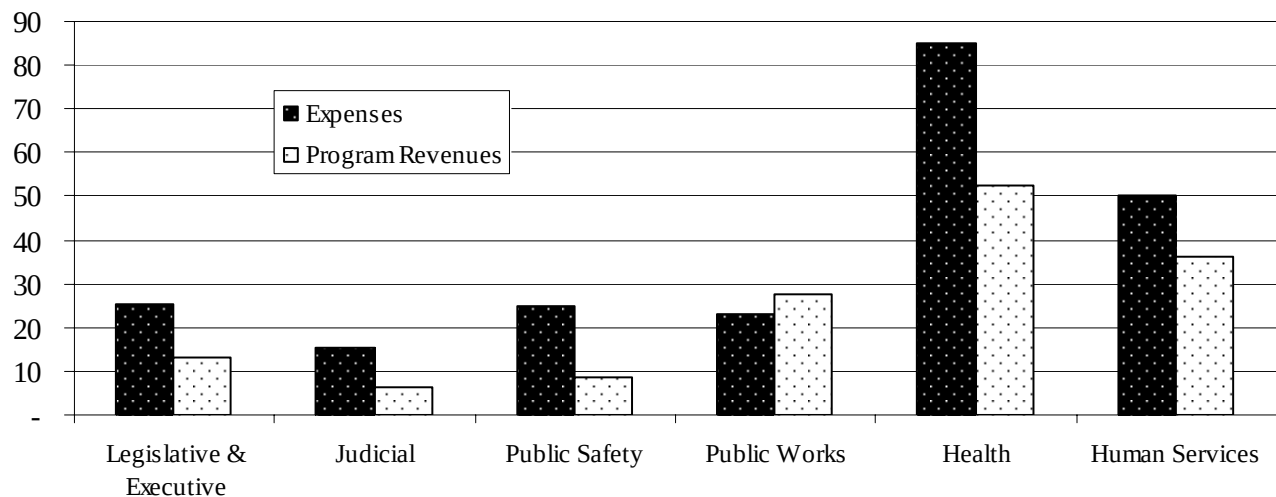
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Governmental Activities

Governmental activities increased the County's net assets by \$3.6 million. Key elements of this change are as follows:

- The County was able to continue its reduction in expenses with the continued decrease in program revenues. Total revenues decreased by \$30.8 million while the governmental expenses had a decrease of \$9.3 million.
- General revenues decreased by \$8.4 million and program revenues decreased by \$22.4 million. The sales tax revenue fell by \$10.7 million due to the repeal of the imposed .5 percent sales tax in April of 2010. Program revenues fell due to the decrease in operating grants and contributions. Health programs were reduced by \$10.9 million and the Human Services programs were reduced by \$7.6 million. The central factor in these reductions was the decrease in funding from the State and Federal government due to their own budget deficits.

Graph 1
Expenses and Program Revenues 2011
Governmental Activities (Amounts in Millions)

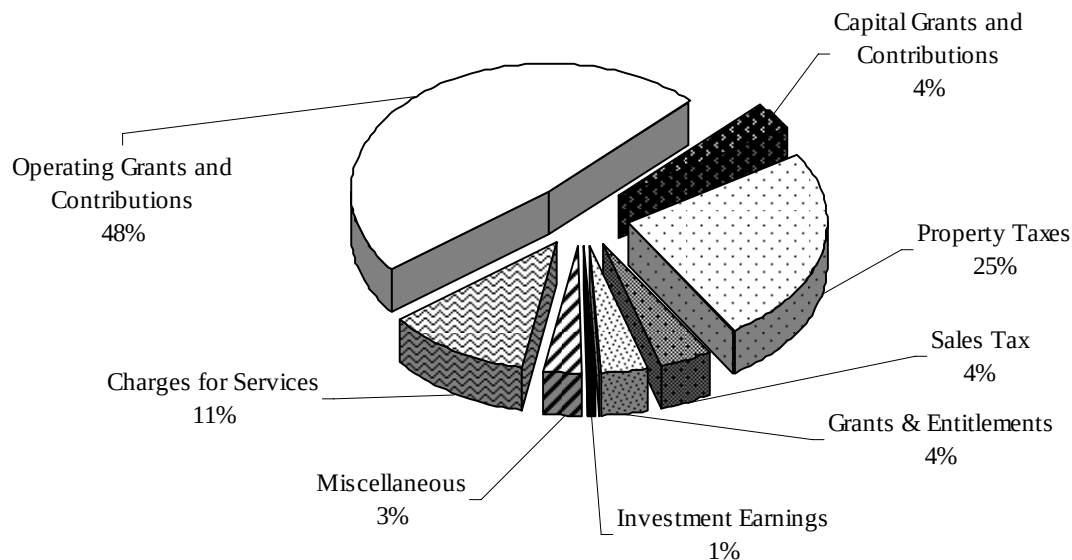


The health program accounted for \$85.1 million or 37.9 percent of total governmental expenses. The next largest program was human services, accounting for \$50.2 million or 22.4 percent of the total expenses for governmental activities.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2011

Graph 2
Revenues by Source 2011
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$110.1 million or 48.3 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$18.7 million, Public Assistance - \$22.1 million, the Children Services Board - \$12.4 million and the Mental Health Board - \$28.5 million. Direct charges to users of governmental services, another type of program revenue, made up \$26.3 million or 11.5 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 \$57.0 million or 25.0 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$28.3 million, the Children Services Board - \$8.3 million, the Mental Health Board - \$6.2 million and the General Fund - \$13.6 million.

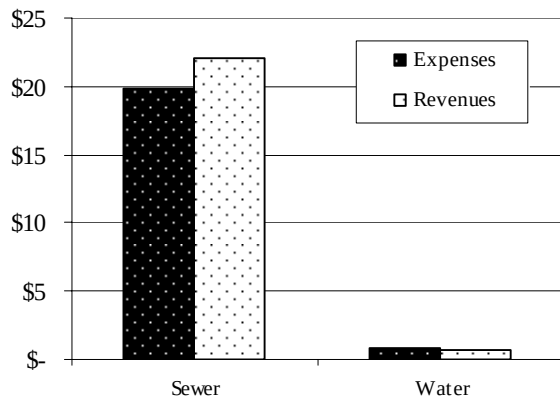
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2011

Business-type Activities

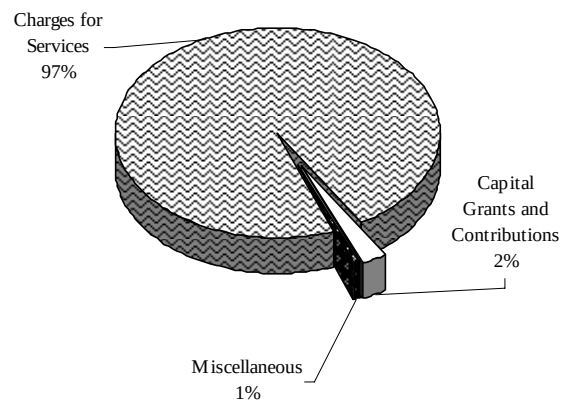
Graph 3

*Expenses and Program Revenues 2011
Business-type Activities (Amounts in Millions)*



Graph 4

*Revenues by Source 2011
Business-type Activities*



Operating grants and contributions for business-type activities decreased \$1.5 million from 2010 to 2011. Charges for services remained the main source of revenue at 97 percent. Overall, business-type activities did have an increase in net assets due to reducing expenses in 2011 compared to 2010.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term receipts, disbursements, and balances of resources that are available to be spent. Such information is useful in assessing the County's financial requirements. In particular, unassigned 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 \$109.7 million. \$3.1 million of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2011*

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3.1 million with a total fund balance of \$15.9 million. Unassigned fund balance represents 5.9 percent of expenditures. This is one measurement of the general fund's liquidity. During 2011, the fund balance of the general fund decreased by \$3.2 million. The key factor for this decrease was mainly due to the \$11.6 million reduction in sales tax revenue. The reduction was derived from the .5 percent imposed sales tax getting repealed in the November 2009 election and the remaining .25 percent sales tax expiring in June 2011.

The Stark Board of Developmental Disabilities fund balance increased by \$7.3 million from 2010. The increase is due to the property tax revenue from the levy passed in 2010 along with a decrease in spending of \$1.1 million.

The Mental Health and Recovery Services Board fund balance decreased by \$0.5 million in 2011. The cause of the decrease was primarily due to a slight increase in revenue which was offset by an increase in total expenditures.

The Children's Services fund balance increased by \$0.9 million from 2010. The fund was able to reduce spending by \$2.5 million by reducing the amount owed to the Public Assistance fund in prior years through current year reimbursements.

The Public Assistance fund balance continues to expand with a \$0.6 million increase for 2011 compared to a \$3.9 million increase in 2010. Although there was a large decrease in intergovernmental revenue due to the elimination of ARRA funding, the fund was able to counteract that decrease by a reduction in spending of \$5.1 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 \$18.1 million. The total growth in net assets for this fund was \$2.4 million. A major component to the increase was the growth in cash and investments of \$2.4 million. This is a strong indicator of efficient business operations in the Sewer fund as well as other proprietary funds like the Auditor's License Bureau.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$2.4 million higher than final budgeted revenues and other financing sources. Although intergovernmental revenue was about \$0.5 million less than anticipated, the permissive sales tax, interest and other revenue combined for a \$3.0 million gain over the final budgeted figures.

Actual expenditures and other financing uses were \$1.5 million less than final budgeted expenditures and other financing uses. With forecasted revenue streams showing significant decreases in the following years, the County was able to reduce its actual expenses even further than originally anticipated.

STARK COUNTY, OHIO

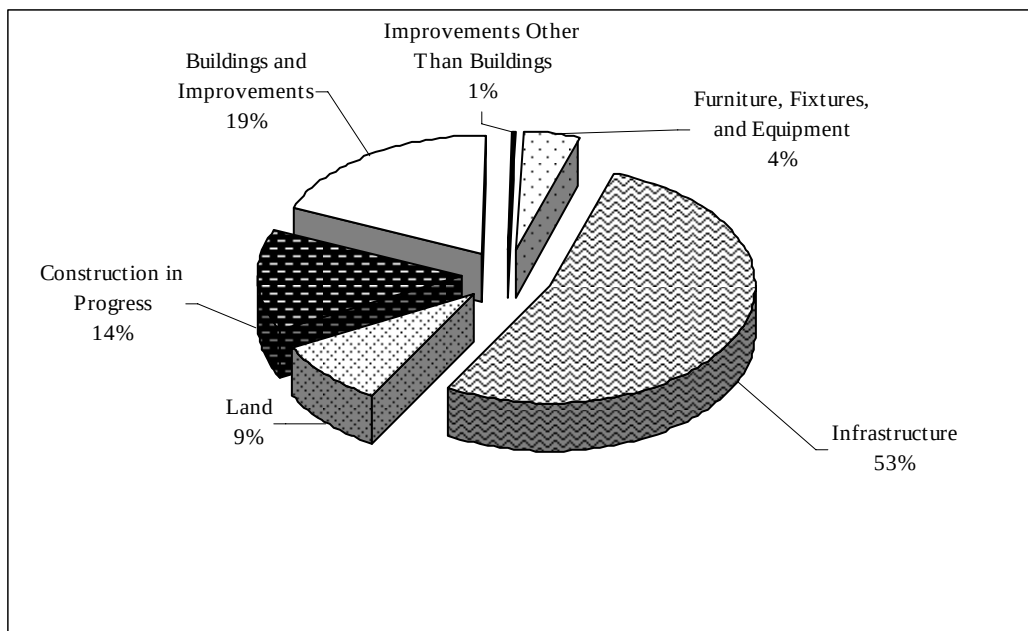
Management's Discussion and Analysis
For the Year Ended December 31, 2011

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, 2011 amounts to \$296.5 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 1.1 percent. Infrastructure accounted for 95 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 5
Capital Assets
Governmental Activities



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

- Roads that were resurfaced included Carmont Avenue, Vine Street, Broadway Avenue and Orchard View Drive.
- The Engineer's office completed the 12th Street Rehabilitation project as well as the Tremont Avenue Bridge replacement.
- There were multiple lighting and heating improvement projects completed at the Stark County Courthouse, Administration Building, and Jail through Community Development's Energy Efficiency Community Block Grant.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2011

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$24.0 million in the Governmental Activities and \$1.7 million in the Business-Type Activities.

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

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
Land	\$ 15.7	\$ 14.5	\$ 0.6	\$ 0.6	\$ 16.3	\$ 15.1
Construction in Progress	24.0	22.9	1.7	1.2	25.7	24.1
Buildings and Improvements	32.2	33.0	2.8	2.9	35.0	35.9
Improvements Other Than Buildings	0.8	0.8	0.5	0.6	1.3	1.4
Furniture, Fixtures, and Equipment	7.3	4.7	1.0	1.2	8.3	5.9
Infrastructure	91.7	90.7	118.2	120.3	209.9	211.0
Total Capital Assets	\$ 171.7	\$ 166.6	\$ 124.8	\$ 126.8	\$ 296.5	\$ 293.4

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

Debt

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

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

	Governmental Activities		Business-Type Activities		Total	
	2011	2010	2011	2010	2011	2010
General Obligation Bonds	\$ -	\$ -	\$ 14.0	\$ 15.5	\$ 14.0	\$ 15.5
Special Assessment Bonds	4.9	5.4	-	-	4.9	5.4
OWDA Loans	-	-	9.8	10.9	9.8	10.9
OPWC Loans	3.0	3.1	0.5	0.5	3.5	3.6
SIB Loan	2.6	3.4	-	-	2.6	3.4
Capital Leases	-	-	-	-	-	-
Claims	3.6	3.5	-	-	3.6	3.5
Compensated Absences	8.8	8.6	0.9	0.8	9.7	9.4
Total	\$ 22.9	\$ 24.0	\$ 25.2	\$ 27.7	\$ 48.1	\$ 51.7

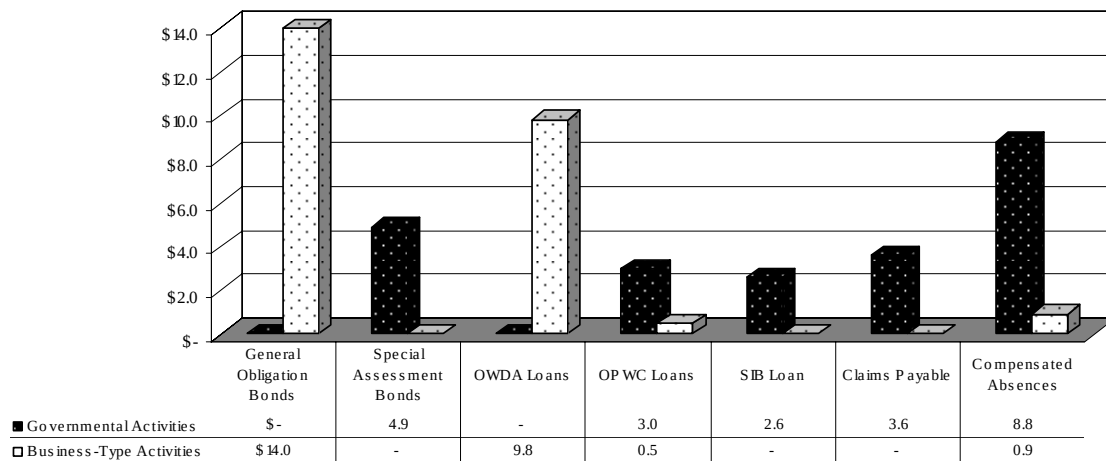
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2011

The County's overall legal debt margin was \$175.5 million at December 31, 2011. The County's un-voted legal debt margin was \$70.8 million at December 31, 2011.

At December 31, 2011, the County had outstanding long-term obligations in the amount of \$22.9 million for the governmental activities and \$25.2 million for the business-type activities. The breakout on debt is presented in the following graph.

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



The County's general obligation bond rating was Aa3 in 2011 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 17 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2011

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Investments	\$ 108,631,397	\$ 15,434,629	\$ 124,066,026	\$ -	\$ -
Cash and Investments in Segregated Accounts	1,169,356	-	1,169,356	407,717	2,234,918
Cash and Investments with Fiscal & Escrow Agents	4,519,696	130,272	4,649,968	-	-
Materials and Supplies Inventory	1,766,885	24,108	1,790,993	-	-
Accounts Receivable	1,080,323	3,460,639	4,540,962	-	-
Intergovernmental Receivable	43,207,113	-	43,207,113	115,062	-
Prepaid Items	774,086	45,276	819,362	-	-
Property Taxes Receivable	61,020,077	-	61,020,077	-	-
Special Assessments Receivable	8,499,315	2,125,396	10,624,711	-	-
Loans Receivable	3,062,942	-	3,062,942	-	5,948,094
Land and Construction in Progress	39,722,559	2,347,253	42,069,812	-	265,000
Depreciable Capital Assets, Net	131,989,711	122,489,930	254,479,641	-	-
Total Assets	\$ 405,443,460	\$ 146,057,503	\$ 551,500,963	\$ 522,779	\$ 8,448,012
Liabilities					
Accounts Payable	\$ 2,419,278	\$ 151,144	\$ 2,570,422	\$ 7,256	\$ -
Accrued Wages	4,908,037	227,785	5,135,822	-	-
Contracts Payable	2,554,829	39,013	2,593,842	-	-
Intergovernmental Payable	2,171,427	429,588	2,601,015	-	-
Matured Compensated Absences	31,258	-	31,258	-	-
Accrued Interest Payable	16,456	48,797	65,253	-	-
Retainage Payable	529,585	130,272	659,857	-	-
Unearned Revenue	56,526,363	-	56,526,363	-	-
Long-Term Liabilities:					
Due Within One Year	8,394,944	2,881,047	11,275,991	-	-
Due In More Than One Year	14,546,816	22,315,174	36,861,990	-	7,448,094
Total Liabilities	92,098,993	26,222,820	118,321,813	7,256	7,448,094
Net Assets					
Invested in Capital Assets, Net of Related Debt	166,155,990	100,562,933	266,718,923	-	265,000
Restricted for:					
Capital Projects	1,953,786	-	1,953,786	-	-
Debt Service	5,668,451	-	5,668,451	-	-
Road and Bridge Repair and Maintenance	9,559,463	-	9,559,463	-	-
Real Estate Assessment	2,267,586	-	2,267,586	-	-
Community Development	5,122,647	-	5,122,647	-	-
Public Safety	6,391,357	-	6,391,357	-	-
Health and Human Services	81,486,257	-	81,486,257	-	-
Special Programs	13,032,156	-	13,032,156	-	30,040
Unrestricted	21,706,774	19,271,750	40,978,524	515,523	704,878
Total Net Assets	\$ 313,344,467	\$ 119,834,683	\$ 433,179,150	\$ 515,523	\$ 999,918

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2011

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 25,502,295	\$ 12,886,274	\$ -	\$ -
Judicial	15,400,907	6,240,407	259,272	-
Public Safety	24,784,577	4,370,523	4,301,192	-
Public Works	23,047,381	114,353	19,476,332	8,113,840
Health	85,133,253	1,331,491	51,044,852	-
Human Services	50,187,453	1,281,782	34,997,044	-
Other	61,740	-	-	-
Intergovernmental	80,938	81,672	-	-
Interest and Fiscal Charges	314,500	-	-	-
Total Governmental Activities	224,513,044	26,306,502	110,078,692	8,113,840
Business-Type Activities:				
Sewer	19,795,528	21,513,105	-	619,256
Water	782,066	654,627	-	-
Molly	233	-	-	-
Sheriff's Webcheck	23,249	23,072	-	-
Auditor's License Bureau	297,262	406,387	-	-
Total Business-Type Activities	20,898,338	22,597,191	-	619,256
Total - Primary Government	\$ 245,411,382	\$ 48,903,693	\$ 110,078,692	\$ 8,733,096
Component Units				
Stark County TID	581,167	-	724,538	-
Stark County Port Authority	433,081	171,736	25,000	-
Totals - Component Units	\$ 1,014,248	\$ 171,736	\$ 749,538	\$ -

General Revenues

Property Taxes Levied for:

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

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Assets

Net Assets Beginning of Year

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
\$ (12,616,021)	\$ -	\$ (12,616,021)	\$ -	\$ -
(8,901,228)	-	(8,901,228)	-	-
(16,112,862)	-	(16,112,862)	-	-
4,657,144	-	4,657,144	-	-
(32,756,910)	-	(32,756,910)	-	-
(13,908,627)	-	(13,908,627)	-	-
(61,740)	-	(61,740)	-	-
734	-	734	-	-
(314,500)	-	(314,500)	-	-
(80,014,010)	-	(80,014,010)	-	-
-	2,336,833	2,336,833	-	-
-	(127,439)	(127,439)	-	-
-	(233)	(233)	-	-
-	(177)	(177)	-	-
-	109,125	109,125	-	-
-	2,318,109	2,318,109	-	-
(80,014,010)	2,318,109	(77,695,901)	-	-
-	-	-	143,371	-
-	-	-	-	(236,345)
-	-	-	143,371	(236,345)
13,628,623	-	13,628,623	-	-
28,337,364	-	28,337,364	-	-
536,497	-	536,497	-	-
6,230,441	-	6,230,441	-	-
8,285,663	-	8,285,663	-	-
9,495,492	-	9,495,492	-	-
8,864,042	-	8,864,042	-	-
1,540,817	-	1,540,817	154	7,079
6,722,592	66,827	6,789,419	-	222,671
83,641,531	66,827	83,708,358	154	229,750
(14,462)	14,462	-	-	-
83,627,069	81,289	83,708,358	154	229,750
3,613,059	2,399,398	6,012,457	143,525	(6,595)
309,731,408	117,435,285	427,166,693	371,998	1,006,513
<u>\$ 313,344,467</u>	<u>\$ 119,834,683</u>	<u>\$ 433,179,150</u>	<u>\$ 515,523</u>	<u>\$ 999,918</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2011

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Investments	\$ 15,870,934	\$ 29,908,340	\$ 10,761,422	\$ 10,635,370	\$ 6,350,851
Cash and Investments in Segregated Accounts	1,123,052	-	-	46,304	-
Cash and Investments with Fiscal & Escrow Agents	-	3,990,111	-	-	-
Property Taxes Receivable	14,781,480	29,992,562	6,662,655	9,001,924	-
Accounts Receivable	386,800	366,038	-	108,217	-
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	15,000	-	-	-	-
Due from Other Funds	-	-	-	-	636,171
Intergovernmental Receivable	3,494,609	7,833,434	4,191,798	1,462,269	10,703,948
Materials and Supplies Inventory	348,142	230,785	4,756	-	14,737
Loans Receivable	-	-	-	-	-
Prepaid Items	196,847	182,306	8,776	131,369	241,909
Total Assets	<u>\$ 36,216,864</u>	<u>\$ 72,503,576</u>	<u>\$ 21,629,407</u>	<u>\$ 21,385,453</u>	<u>\$ 17,947,616</u>
Liabilities					
Accounts Payable	\$ 504,094	\$ 201,429	\$ 492,045	\$ 613,622	\$ 89,162
Accrued Wages	1,584,620	1,383,069	96,446	162,301	1,028,153
Contracts Payable	102,668	23,259	-	-	-
Due to Other Funds	-	-	-	636,171	-
Intergovernmental Payable	440,630	394,440	91,223	92,190	269,921
Matured Compensated Absences	5,972	25,286	-	-	-
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	17,709,601	35,254,306	9,113,569	10,293,395	6,975,590
Total Liabilities	<u>20,347,585</u>	<u>37,281,789</u>	<u>9,793,283</u>	<u>11,797,679</u>	<u>8,362,826</u>
Fund Balances					
Nonspendable	3,127,814	413,091	13,532	131,369	256,646
Restricted	-	34,808,696	11,822,592	9,456,405	9,328,144
Committed	877,069	-	-	-	-
Assigned	8,749,254	-	-	-	-
Unassigned	3,115,142	-	-	-	-
Total Fund Balances	<u>15,869,279</u>	<u>35,221,787</u>	<u>11,836,124</u>	<u>9,587,774</u>	<u>9,584,790</u>
Total Liabilities and Fund Balances	<u>\$ 36,216,864</u>	<u>\$ 72,503,576</u>	<u>\$ 21,629,407</u>	<u>\$ 21,385,453</u>	<u>\$ 17,947,616</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 22,932,362	\$ 96,459,279
-	1,169,356
529,585	4,519,696
581,456	61,020,077
219,268	1,080,323
8,499,315	8,499,315
77,090	92,090
-	636,171
15,521,055	43,207,113
1,168,465	1,766,885
3,062,942	3,062,942
<u>1,353</u>	<u>762,560</u>
<u>\$ 52,592,891</u>	<u>\$ 222,275,807</u>
\$ 391,456	\$ 2,291,808
644,774	4,899,363
2,428,902	2,554,829
-	636,171
236,456	1,524,860
-	31,258
529,585	529,585
92,090	92,090
<u>20,652,667</u>	<u>99,999,128</u>
<u>24,975,930</u>	<u>112,559,092</u>
1,169,818	5,112,270
24,374,468	89,790,305
2,065,900	2,942,969
6,775	8,756,029
<u>-</u>	<u>3,115,142</u>
<u>27,616,961</u>	<u>109,716,715</u>
<u>\$ 52,592,891</u>	<u>\$ 222,275,807</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2011*

Total Governmental Fund Balances \$ 109,716,715

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

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

Special Assessments Receivable	\$ 8,499,315	
Property Taxes Receivable	6,585,963	
Accounts Receivable	359,916	
Intergovernmental Receivable	<u>28,027,571</u>	43,472,765

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 *	(8,808,824)	
Special Assessment Bonds	(4,932,344)	
ODOT SIB Loan	(2,553,391)	
OPWC Loans	(3,000,704)	
Accrued Interest	(16,456)	
Capital Leases	<u>(2,186)</u>	(19,313,905)

Capital assets used in governmental activities are not financial resources
and therefore are not reported in the funds. 171,712,270

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. 7,756,622

Net Assets of Governmental Activities \$ 313,344,467

* Excludes \$16,993 reported in the Internal Service fund.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2011

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 13,533,924	\$ 27,778,403	\$ 6,125,329	\$ 8,216,350	\$ -
Permissive Sales Tax	6,960,004	-	-	-	-
Charges for Services	14,617,014	640,924	4,548	1,281,782	-
Licenses and Permits	41,390	-	-	-	-
Fines and Forfeitures	437,379	-	-	-	-
Intergovernmental	9,550,124	23,085,165	32,943,110	14,877,119	23,530,410
Special Assessments	-	-	-	-	-
Interest	1,540,818	652	154	193	-
Rent	336,068	443	-	-	-
Other	2,300,508	756,265	148,413	74,307	2,288,343
Total Revenues	<u>49,317,229</u>	<u>52,261,852</u>	<u>39,221,554</u>	<u>24,449,751</u>	<u>25,818,753</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ 21,115,687	\$ -	\$ -	\$ -	\$ -
Judicial	12,575,966	-	-	-	-
Public Safety	17,468,354	-	-	-	-
Public Works	90,572	-	-	-	-
Health	-	44,611,008	39,699,969	-	-
Human Services	1,268,123	-	-	23,559,773	25,244,305
Other	61,740	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	3,690	-	-	-	-
Interest and Fiscal Charges	978	-	-	-	-
Total Expenditures	<u>52,585,110</u>	<u>44,611,008</u>	<u>39,699,969</u>	<u>23,559,773</u>	<u>25,244,305</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,267,881)</u>	<u>7,650,844</u>	<u>(478,415)</u>	<u>889,978</u>	<u>574,448</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Proceeds from Sale of Capital Assets	47,806	-	-	-	-
Transfers Out	-	(350,000)	-	-	-
Total Other Financing Sources (Uses)	<u>47,806</u>	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(3,220,075)</u>	<u>7,300,844</u>	<u>(478,415)</u>	<u>889,978</u>	<u>574,448</u>
Fund Balances Beginning of Year - Restated (See Note 3)	<u>19,089,354</u>	<u>27,920,943</u>	<u>12,314,539</u>	<u>8,697,796</u>	<u>9,010,342</u>
Fund Balances End of Year	<u>\$ 15,869,279</u>	<u>\$ 35,221,787</u>	<u>\$ 11,836,124</u>	<u>\$ 9,587,774</u>	<u>\$ 9,584,790</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 531,746	\$ 56,185,752
3,773,590	10,733,594
8,315,581	24,859,849
79,771	121,161
580,172	1,017,551
31,253,656	135,239,584
620,052	620,052
224	1,542,041
-	336,511
<u>1,154,753</u>	<u>6,722,589</u>
<u>46,309,545</u>	<u>237,378,684</u>
\$ 3,929,454	\$ 25,045,141
2,989,954	15,565,920
6,803,655	24,272,009
21,572,603	21,663,175
711,952	85,022,929
630,755	50,702,956
-	61,740
8,396,772	8,396,772
80,938	80,938
1,353,350	1,357,040
314,139	315,117
<u>46,783,572</u>	<u>232,483,737</u>
<u>(474,027)</u>	<u>4,894,947</u>
350,000	350,000
-	47,806
<u>-</u>	<u>(350,000)</u>
<u>350,000</u>	<u>47,806</u>
(124,027)	4,942,753
<u>27,740,988</u>	<u>104,773,962</u>
<u>\$ 27,616,961</u>	<u>\$ 109,716,715</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 \$ 4,942,753

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. (9,238,119)

Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in accrued interest payable and compensated absences. (191,109)

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

Capital Asset Additions	\$ 15,201,021	
Depreciation Expense	<u>(9,946,281)</u>	5,254,740

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (103,716)

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. 1,357,040

Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income of the internal service funds is reported with governmental activities. 1,591,470

Change in Net Assets of Governmental Activities \$ 3,613,059

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, 2011

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 13,698,320	\$ 13,698,320	\$ 13,533,924	\$ (164,396)
Permissive Sales Tax	8,000,000	8,000,000	8,816,013	816,013
Charges for Services	8,803,090	8,803,090	8,768,683	(34,407)
Licenses and Permits	38,000	38,000	40,040	2,040
Fines and Forfeitures	429,300	429,300	452,027	22,727
Intergovernmental	9,908,730	9,908,730	9,412,969	(495,761)
Interest	1,591,700	1,591,700	1,879,918	288,218
Rentals	118,000	118,000	138,395	20,395
Other	<u>199,000</u>	<u>199,000</u>	<u>2,079,360</u>	<u>1,880,360</u>
Total Revenues	<u>42,786,140</u>	<u>42,786,140</u>	<u>45,121,329</u>	<u>2,335,189</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	24,960,515	21,941,185	20,856,999	1,084,186
Judicial	11,433,267	11,560,265	11,318,242	242,023
Public Safety	14,949,690	17,640,650	17,569,936	70,714
Public Works	167,410	117,757	117,579	178
Human Services	<u>1,414,987</u>	<u>1,462,930</u>	<u>1,315,025</u>	<u>147,905</u>
Total Expenditures	<u>52,925,869</u>	<u>52,722,787</u>	<u>51,177,781</u>	<u>1,545,006</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,139,729)</u>	<u>(9,936,647)</u>	<u>(6,056,452)</u>	<u>3,880,195</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	47,806	47,806
Transfers Out	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(500,000)</u>	<u>(452,194)</u>	<u>47,806</u>
Net Change in Fund Balance	(10,139,729)	(10,436,647)	(6,508,646)	3,928,001
Fund Balance at Beginning of Year - Restated (See Note 3)	7,148,931	7,148,931	7,148,931	-
Prior Year Encumbrances Appropriated	<u>4,259,041</u>	<u>4,259,041</u>	<u>4,259,041</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,268,243</u>	<u>\$ 971,325</u>	<u>\$ 4,899,326</u>	<u>\$ 3,928,001</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 27,979,070	\$ 27,979,070	\$ 27,778,403	\$ (200,667)
Charges for Services	-	-	611,121	611,121
Intergovernmental	21,178,675	21,284,675	21,068,349	(216,326)
Interest	-	-	652	652
Rentals	-	-	443	443
Other	<u>1,568,366</u>	<u>1,568,366</u>	<u>827,508</u>	<u>(740,858)</u>
Total Revenues	<u>50,726,111</u>	<u>50,832,111</u>	<u>50,286,476</u>	<u>(545,635)</u>
Expenditures				
Current:				
Health	<u>48,640,934</u>	<u>48,735,733</u>	<u>45,873,762</u>	<u>2,861,971</u>
Excess of Revenues Over Expenditures	2,085,177	2,096,378	4,412,714	2,316,336
Other Financing Use				
Transfers Out	<u>(429,313)</u>	<u>(399,313)</u>	<u>(350,000)</u>	<u>49,313</u>
Net Change in Fund Balance	1,655,864	1,697,065	4,062,714	2,365,649
Fund Balance Beginning of Year	21,889,944	21,889,944	21,889,944	-
Prior Year Encumbrances Appropriated	<u>1,456,456</u>	<u>1,456,456</u>	<u>1,456,456</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 25,002,264</u>	<u>\$ 25,043,465</u>	<u>\$ 27,409,114</u>	<u>\$ 2,365,649</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, 2011

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 6,100,000	\$ 6,100,000	\$ 6,125,329	\$ 25,329
Charges for Services	35,885	35,885	4,548	(31,337)
Intergovernmental	32,670,567	32,670,567	34,346,231	1,675,664
Interest	500	500	154	(346)
Other	<u>184,815</u>	<u>184,815</u>	<u>151,306</u>	<u>(33,509)</u>
Total Revenues	<u>38,991,767</u>	<u>38,991,767</u>	<u>40,627,568</u>	<u>1,635,801</u>
Expenditures				
Current:				
Health	<u>41,123,145</u>	<u>42,721,622</u>	<u>42,243,121</u>	<u>478,501</u>
Net Change in Fund Balance	(2,131,378)	(3,729,855)	(1,615,553)	2,114,302
Fund Balance Beginning of Year	7,434,529	7,434,529	7,434,529	-
Prior Year Encumbrances Appropriated	<u>2,158,547</u>	<u>2,158,547</u>	<u>2,158,547</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,461,698</u>	<u>\$ 5,863,221</u>	<u>\$ 7,977,523</u>	<u>\$ 2,114,302</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, 2011

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 8,336,126	\$ 8,336,126	\$ 8,216,350	\$ (119,776)
Charges for Services	-	-	1,274,507	1,274,507
Intergovernmental	13,803,833	13,803,833	15,080,645	1,276,812
Interest	-	-	193	193
Other	100,000	100,000	74,307	(25,693)
Total Revenues	<u>22,239,959</u>	<u>22,239,959</u>	<u>24,646,002</u>	<u>2,406,043</u>
Expenditures				
Current:				
Human Services	25,344,741	30,544,741	26,444,920	4,099,821
Net Change in Fund Balance	(3,104,782)	(8,304,782)	(1,798,918)	6,505,864
Fund Balance Beginning of Year	6,451,468	6,451,468	6,451,468	-
Prior Year Encumbrances Appropriated	<u>3,104,782</u>	<u>3,104,782</u>	<u>3,104,782</u>	-
Fund Balance End of Year	<u>\$ 6,451,468</u>	<u>\$ 1,251,468</u>	<u>\$ 7,757,332</u>	<u>\$ 6,505,864</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, 2011

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 33,052,435	\$ 31,252,435	\$ 25,211,180	\$ (6,041,255)
Other	<u>5,000,000</u>	<u>2,000,000</u>	<u>8,137,942</u>	<u>6,137,942</u>
Total Revenues	<u>38,052,435</u>	<u>33,252,435</u>	<u>33,349,122</u>	<u>96,687</u>
Expenditures				
Current:				
Human Services	<u>42,189,782</u>	<u>37,389,782</u>	<u>31,960,050</u>	<u>5,429,732</u>
Net Change in Fund Balance	(4,137,347)	(4,137,347)	1,389,072	5,526,419
Fund Balance Beginning of Year	2,222,024	2,222,024	2,222,024	-
Prior Year Encumbrances Appropriated	<u>1,916,660</u>	<u>1,916,660</u>	<u>1,916,660</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,337</u>	<u>\$ 1,337</u>	<u>\$ 5,527,756</u>	<u>\$ 5,526,419</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2011

	Business-Type Activities - Enterprise Funds			Governmental Activities
		Other Enterprise Funds	Total	Internal Service Funds
	Sewer			
Assets				
Current Assets				
Cash and Investments	\$ 14,202,265	\$ 1,232,364	\$ 15,434,629	\$ 12,172,118
Cash and Investments with Escrow Agents	130,272	-	130,272	-
Accounts Receivable	3,407,285	53,354	3,460,639	-
Special Assessments Receivable	2,125,396	-	2,125,396	-
Materials and Supplies Inventory	24,108	-	24,108	-
Prepaid Items	45,276	-	45,276	11,526
Total Current Assets	<u>19,934,602</u>	<u>1,285,718</u>	<u>21,220,320</u>	<u>12,183,644</u>
Noncurrent Assets				
Land and Construction in Progress	2,320,853	26,400	2,347,253	-
Depreciable Capital Assets, Net	<u>115,615,732</u>	<u>6,874,198</u>	<u>122,489,930</u>	<u>-</u>
Total Noncurrent Assets	<u>117,936,585</u>	<u>6,900,598</u>	<u>124,837,183</u>	<u>-</u>
Total Assets	<u>137,871,187</u>	<u>8,186,316</u>	<u>146,057,503</u>	<u>12,183,644</u>
Liabilities				
Current Liabilities				
Accounts Payable	98,538	52,606	151,144	127,470
Contracts Payable	39,013	-	39,013	-
Accrued Wages	208,522	19,263	227,785	8,674
Retainage Payable	130,272	-	130,272	-
Intergovernmental Payable	421,547	8,041	429,588	646,567
Accrued Interest Payable	48,034	763	48,797	-
Claims Payable	-	-	-	1,389,485
Compensated Absences Payable	130,912	5,190	136,102	-
OPWC Loan Payable	78,988	-	78,988	-
OWDA Loan Payable	1,136,398	-	1,136,398	-
General Obligation Bonds Payable	<u>1,454,559</u>	<u>75,000</u>	<u>1,529,559</u>	<u>-</u>
Total Current Liabilities	<u>3,746,783</u>	<u>160,863</u>	<u>3,907,646</u>	<u>2,172,196</u>
Long-Term Liabilities				
Claims Payable (Net of Current Portion)	-	-	-	2,237,833
Compensated Absences Payable (Net of Current Portion)	768,646	17,223	785,869	16,993
OPWC Loans Payable (Net of Current Portion)	373,417	-	373,417	-
OWDA Loans Payable (Net of Current Portion)	8,692,691	-	8,692,691	-
General Obligation Bonds Payable (Net of Current Portion)	<u>12,158,197</u>	<u>305,000</u>	<u>12,463,197</u>	<u>-</u>
Total Long-Term Liabilities	<u>21,992,951</u>	<u>322,223</u>	<u>22,315,174</u>	<u>2,254,826</u>
Total Liabilities	<u>25,739,734</u>	<u>483,086</u>	<u>26,222,820</u>	<u>4,427,022</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	94,042,335	6,520,598	100,562,933	-
Unrestricted	<u>18,089,118</u>	<u>1,182,632</u>	<u>19,271,750</u>	<u>7,756,622</u>
Total Net Assets	<u>\$ 112,131,453</u>	<u>\$ 7,703,230</u>	<u>\$ 119,834,683</u>	<u>\$ 7,756,622</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, 2011

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 21,513,105	\$ 1,084,086	\$ 22,597,191	\$ 16,385,510
Other	<u>61,926</u>	<u>4,901</u>	<u>66,827</u>	<u>242,986</u>
Total Operating Revenues	<u>21,575,031</u>	<u>1,088,987</u>	<u>22,664,018</u>	<u>16,628,496</u>
Operating Expenses				
Salaries	4,880,004	406,020	5,286,024	131,883
Contractual Services	8,019,213	432,767	8,451,980	137,536
Materials and Supplies	1,163,477	16,545	1,180,022	929
Claims	-	-	-	14,762,015
Depreciation	4,085,502	192,346	4,277,848	-
Other	<u>126,432</u>	<u>45,235</u>	<u>171,667</u>	<u>4,663</u>
Total Operating Expenses	<u>18,274,628</u>	<u>1,092,913</u>	<u>19,367,541</u>	<u>15,037,026</u>
Operating Income (Loss)	<u>3,300,403</u>	<u>(3,926)</u>	<u>3,296,477</u>	<u>1,591,470</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	359,848	-	359,848	-
Loss on Sale of Capital Assets	(132,239)	-	(132,239)	-
Interest and Fiscal Charges	<u>(1,388,661)</u>	<u>(9,897)</u>	<u>(1,398,558)</u>	<u>-</u>
Total Non-Operating Revenues (Expenses)	<u>(1,161,052)</u>	<u>(9,897)</u>	<u>(1,170,949)</u>	<u>-</u>
Net Income (Loss) before Capital Contributions	<u>2,139,351</u>	<u>(13,823)</u>	<u>2,125,528</u>	<u>1,591,470</u>
Capital Contributions	<u>273,870</u>	<u>-</u>	<u>273,870</u>	<u>-</u>
Change in Net Assets	<u>2,413,221</u>	<u>(13,823)</u>	<u>2,399,398</u>	<u>1,591,470</u>
Net Assets Beginning of Year	<u>109,718,232</u>	<u>7,717,053</u>	<u>117,435,285</u>	<u>6,165,152</u>
Net Assets End of Year	<u>\$ 112,131,453</u>	<u>\$ 7,703,230</u>	<u>\$ 119,834,683</u>	<u>\$ 7,756,622</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
<i>Cash Flows Provided by Operating Activities</i>				
Cash Received from Customers	\$ 21,617,873	\$ 1,092,648	\$ 22,710,521	\$ -
Cash Received from Interfund Services Provided	-	-	-	16,473,088
Cash Received from Other Operating Revenues	61,926	4,901	66,827	242,986
Cash Received from Special Assessments	660,301	-	660,301	-
Cash Payments for Employee Services and Benefits	(4,773,892)	(397,183)	(5,171,075)	(132,058)
Cash Payments to Suppliers for Goods and Services	(9,227,682)	(419,649)	(9,647,331)	(125,822)
Cash Payments for Claims	-	-	-	(14,864,158)
Cash Payments for Other Operating Expenses	<u>(126,432)</u>	<u>(45,235)</u>	<u>(171,667)</u>	<u>(4,663)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>8,212,094</u>	<u>235,482</u>	<u>8,447,576</u>	<u>1,589,373</u>
<i>Cash Flows from Capital and Related Financing Activities</i>				
Acquisition of Capital Assets	(2,166,850)	-	(2,166,850)	-
Capital Grants	359,848	-	359,848	-
Proceeds from Capital Debt	19,616	-	19,616	-
Principal Paid on Capital Debt	(2,614,878)	(70,000)	(2,684,878)	-
Interest Paid on Capital Debt	<u>(1,400,872)</u>	<u>(9,964)</u>	<u>(1,410,836)</u>	<u>-</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(5,803,136)</u>	<u>(79,964)</u>	<u>(5,883,100)</u>	<u>-</u>
<i>Net Increase in Cash and Investments</i>	2,408,958	155,518	2,564,476	1,589,373
<i>Cash and Investments Beginning of Year</i>	<u>11,793,307</u>	<u>1,076,846</u>	<u>12,870,153</u>	<u>10,582,745</u>
<i>Cash and Investments End of Year</i>	<u>\$ 14,202,265</u>	<u>\$ 1,232,364</u>	<u>\$ 15,434,629</u>	<u>\$ 12,172,118</u>

(continued)

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

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2011

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	<u>\$ 3,300,403</u>	<u>\$ (3,926)</u>	<u>\$ 3,296,477</u>	<u>\$ 1,591,470</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation Expense	4,085,502	192,346	4,277,848	-
(Increase) Decrease in Assets				
Accounts Receivable	104,768	8,562	113,330	-
Due from Other Funds	-	-	-	87,578
Special Assessments Receivable	660,301	-	660,301	-
Materials and Supplies Inventory	40,867	-	40,867	-
Prepays	3,556	-	3,556	22,118
Increase (Decrease) in Liabilities				
Accounts Payable	41,730	28,340	70,070	47,150
Accrued Wages and Benefits	(2,708)	3,372	664	(894)
Compensated Absences Payable	110,152	4,693	114,845	911
Due to Other Funds	-	-	-	(350)
Intergovernmental Payable	(132,477)	2,095	(130,382)	(231,048)
Claims Payable	-	-	-	72,438
Total Adjustments	<u>4,911,691</u>	<u>239,408</u>	<u>5,151,099</u>	<u>(2,097)</u>
Net Cash Provided by Operating Activities	<u>\$ 8,212,094</u>	<u>\$ 235,482</u>	<u>\$ 8,447,576</u>	<u>\$ 1,589,373</u>

Non-Cash Capital Financing Activities

Developers donated \$259,408 of sewer lines to the sewer fund. Governmental funds contributed capital assets with a book value of \$14,462 to the sewer fund.

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2011

	Private Purpose Trusts	Agency Funds
Assets		
Current Assets:		
Cash and Investments	\$ 165,895	\$ 22,313,276
Cash and Investments in Segregated Accounts	-	3,783,293
Taxes Receivable	-	326,754,823
Special Assessments Receivable	-	11,967,189
Intergovernmental Receivable	-	12,940,954
Total Assets	\$ 165,895	\$ 377,759,535
Liabilities		
Current Liabilities:		
Intergovernmental Payable	-	\$ 360,471,992
Deposits Held and Due to Others	-	7,623,040
Undistributed Monies	-	9,664,503
Total Liabilities	-	377,759,535
Net Assets		
Held in Trust for Private Purposes	\$ 165,895	

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, 2011

	Private Purpose Trusts
Additions	
Contributions	\$ 18,515
Deductions	
Other Operating Expenses	<u>18,631</u>
Change in Net Assets	(116)
Net Assets Beginning of Year	<u>166,011</u>
Net Assets End of Year	<u><u>\$ 165,895</u></u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2011

Assets

Cash and Investments	\$	65,683
Accounts Receivable		323,045
Inventories		75,901
Investments		713,735
Prepaid Expenses		32,342
Property and Equipment:		
Operational Equipment		506,519
Administrative Office Equipment		106,475
Administrative Software		85,756
Administrative Office Furniture		15,430
Building Improvements		<u>38,227</u>
		752,407
Accumulated Depreciation		<u>(687,786)</u>
		<u>64,621</u>
Total Assets	\$	<u>1,275,327</u>

Liabilities and Net Assets

Accounts Payable	\$	39,188
Deferred Revenue		2,512
Accrued Expenses:		
Wages		22,566
Payroll Taxes		2,049
Workers' Compensation		19,845
Capital Lease Payable		17,529
Sales Tax		2,967
Employee Benefits		<u>1,316</u>
		<u>66,272</u>
Total Liabilities		<u>107,972</u>
Unrestricted Net Assets		1,161,821
Temporarily Restricted Net Assets		<u>5,534</u>
Total Net Assets		<u>1,167,355</u>
Total Liabilities and Net Assets	\$	<u>1,275,327</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, 2011

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$ 2,103,294
Investment Income	21,789
Loss on Investments Reported at Fair Value	(20,323)
Contributions	2,034
In-Kind Contributions	1,682,499
Other	5,658
Net Assets Released from Restrictions	<u>4,640</u>
Total Unrestricted Revenues	<u>3,799,591</u>

Expenses

Program Services:	
Rehabilitation and Training	3,375,953
Supporting Services:	
General and Administration	<u>386,315</u>
Total Expenses	<u>3,762,268</u>

Change in Unrestricted Net Assets 37,323

Changes in Temporarily Restricted Net Assets

Net Assets Released from Restrictions	<u>(4,640)</u>
---------------------------------------	----------------

Change in Net Assets 32,683

Net Assets at Beginning of Year 1,134,672

Net Assets End of Year \$ 1,167,355

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

Discretely Presented Component Units The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 26, 27, and 28 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

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

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, or related organizations. These organizations are presented in Notes 20, 21 and 22 to the basic financial statements. These organizations are:

*Multi-County Juvenile Attention System
Stark Council of Governments
Stark County Regional Planning Commission
Stark-Tuscarawas-Wayne Joint Solid Waste
Management District
Community Improvement Corporation of Stark
County
Akron-Canton Regional Airport
Stark County 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, 2011*

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County applies generally accepted accounting principles that were issued prior to November 30, 1989 by the Financial Accounting Standards Board (FASB) to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements.

The County has elected not to follow FASB guidance for business-type activities and proprietary funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

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

Government-wide Financial Statements The Statement of Net Assets and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation of the government-wide financial statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

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

B. Fund Accounting

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

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

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

Board of Developmental Disabilities - The Board of Developmental Disabilities Fund accounts for the operations of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

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

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

The other governmental funds of the County account for grants and other resources to which the City is bound to observe constraints imposed upon the use of the resources.

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

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Other enterprise funds of the County account for operations that are financed and operated in a manner similar to private business enterprises. See page 100 for a further definition. The County has presented the following major proprietary fund:

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

The other enterprise funds of the County account for the water services provided to users within the County, along with charges to other entities, and the associated costs, for performing criminal background checks on individuals and the revenues and expenditures made related to the daily operations of the Auditor's License Bureau.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 7), interest, federal and state grants and subsidies, state-levied, locally-shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance year 2012 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. Receivables that will not be collected within the available period are also reported as deferred revenue on governmental fund financial statements.

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

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

E. Budgetary Process

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

F. Cash and Investments

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

During 2011, investments were limited to federal agency securities, manuscript bonds, money market, repurchase agreements, and STAROhio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2011. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investments could be sold for on December 31, 2011.

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 2011 amounted to \$1,540,818, which includes \$1,448,012 assigned from other County funds.

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

J. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Interfund loans which do not represent available expendable resources are offset by a fund balance reserve account. Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are reported as "due to/due from other funds." Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

K. Compensated Absences

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

M. Fund Balances

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints placed on the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

N. Net Assets

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

O. Operating Revenues and Expenses

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

P. Contributions of Capital

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

Q. Interfund Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2011.

S. Estimates

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

T. Implementation of New Accounting Policies

For the year ended December 31, 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*” and GASB Statement No. 59, “*Financial Instruments Omnibus*.”

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned and/or unassigned.

GASB Statement No. 59 updated and improved existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. Implementation of this GASB statement did not affect the presentation of the financial statements of the County.

NOTE 3. RESTATEMENT OF FUND BALANCE

For 2011, the County implemented Governmental Accounting Standard Board (GASB) Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*.” GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of GASB Statement No. 54 had the following effect on fund balances of the major governmental funds and all other governmental funds as previously reported:

	General	Nonmajor Governmental
Fund Balance Previously Reported at December 31, 2010	\$ 17,964,394	\$ 28,865,948
Fund Reclassification:		
Real Estate Tax Prepayment	5,821	(5,821)
Certificate of Title Administration	1,063,830	(1,063,830)
Recorders Equipment	55,309	(55,309)
Restated Fund Balance at January 1, 2011	<u>\$ 19,089,354</u>	<u>\$ 27,740,988</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

In prior years certain funds that are legally budgeted in separate special revenue funds were considered part of the general fund on a budgetary basis. Pursuant to GASB Statement No. 54, only the legally budgeted general fund should be reported in the budgetary statement; therefore, a restatement to the beginning budgetary balance is required. The restatement of the general fund's budgetary basis fund balance at December 31, 2010 is as follows:

	<u>General Fund</u>
Balance at December 31, 2010	\$ 10,384,909
Funds Budgeted Elsewhere	<u>(3,235,978)</u>
Restated Fund Balance at January 1, 2011	<u>\$ 7,148,931</u>

NOTE 4. BUDGETARY BASIS OF ACCOUNTING

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

The major differences between the budget basis and the GAAP basis are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- d) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
- e) Some funds are included in the general fund (GAAP), but have separate legally adopted budgets.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Adjustments necessary to convert the results of operations at the end of the year 2011 on the Budget basis to the GAAP basis are as follows:

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
GAAP Basis	\$ (3,220,075)	\$ 7,300,844	\$ (478,415)	\$ 889,978	\$ 574,448
Net Adjustment for Revenue Accruals	1,971,237	(1,975,376)	1,406,014	196,251	7,530,369
Net Adjustment for Expenditure Accruals	5,700	235,899	15,129	(324,635)	(5,892,650)
Funds Budgeted Elsewhere*	(1,008,634)	-	-	-	-
Encumbrances	(4,256,874)	(1,498,653)	(2,558,281)	(2,560,512)	(823,095)
Budget Basis	<u>\$ (6,508,646)</u>	<u>\$ 4,062,714</u>	<u>\$ (1,615,553)</u>	<u>\$ (1,798,918)</u>	<u>\$ 1,389,072</u>

*As part of Governmental Accounting Standards Board Statement No. 54, "Fund Balance Reporting," certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes Real Estate Overpayment, Rotary Abstract Fee, Unclaimed Money, Citizen's Building Operating, Building Inspection, Sheriff's Policing Rotary, Personal Tax Overpayment, Forfeiture of Subdivision Bond, Real Estate Tax Prepayment, Certificate of Title Administration and Recorder's Equipment funds.

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States; Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
2. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent, be marked to market daily, and that the term of the agreement must not exceed 30 days.
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
4. Time certificates of deposit, savings or deposit accounts, including but not limited to passbook accounts.
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions.
6. The State Treasurer's investment pool (STAR Ohio).
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

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

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

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

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At year-end, the carrying amount of the County's deposits was \$23,414,219 and the bank balance was \$24,715,685. Of the bank balance \$1,888,725 was covered by Federal depository insurance and \$22,826,960 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

B. Investments

As of December 31, 2011, 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	\$ 17,120,967	\$ 4,037,769	\$ 8,568,294	\$ 4,514,904	12.90%
FFCB Notes	24,158,971	3,799,956	3,806,014	16,553,001	18.20%
FHLM Notes	28,007,196	998,328	-	27,008,868	21.10%
FNMA Notes	21,223,994	2,004,244	1,011,889	18,207,861	15.99%
STAROhio	2,322,128	2,322,128	-	-	1.75%
Money Markets	920,348	920,348	-	-	0.69%
Repurchase Agreements	38,280,000	38,280,000	-	-	28.84%
Manuscript Bonds	700,000	-	-	700,000	0.53%
Total Investments	\$ 132,733,604	\$ 52,362,773	\$ 13,386,197	\$ 66,984,634	100.00%

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

Concentration of Credit Risk - The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Of the County's total investments at December 31, 2011, 12.90 percent were FHLB notes, 18.20 percent were FFCB notes, 21.10 percent were FHLM notes and 15.99 percent were FNMA notes; 1.75 percent was invested in STAROhio. All other investments not explicitly guaranteed by the U.S. government were 30.06 percent of the County's total investments.

Custodial Credit Risk - For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. To lessen custodial risk, it is the County's policy to purchase its investments only through an approved broker/dealer or institution. No more than 40 percent of the total portfolio can be invested in the securities of a single issuer. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee. The County's investments in repurchase agreements of \$38,280,000 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 and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of the 2010 taxes.

2011 real property taxes were levied after October 1, 2011 on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phased out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property was eliminated in calendar year 2010. The tax was phased out by reducing the assessment rate on the property each year. The bill replaced the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County was fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements are being phased out. On June 30, 2011, House Bill No. 153 was signed into law, which further reduced the amounts of these reimbursements.

The full tax rate for all County operations for the year ended December 31, 2011, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property upon which 2011 property tax receipts were based are as follows:

<i>Real Property</i>	<i>\$ 6,819,977,680</i>
<i>Public Utility Personal Property</i>	<i>259,195,100</i>
<i>Total Assessed Value</i>	<i><u>\$ 7,079,172,780</u></i>

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.

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, 2011, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the board of developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is unearned.

NOTE 7. PERMISSIVE SALES AND USE TAX

During 2011, the County received sales and use taxes at the rate of one quarter percent which was approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and ended June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2011 totaled \$10,733,594 including monies attributable to state motor vehicle licensing sales. \$6,960,004 of this total was attributable to the County sales and use tax.

A .5 percent sales tax was passed in the November 2011 primary election and proceeds will resume in June 2012. The proceeds are restricted for the criminal justice system of Stark County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 8. RECEIVABLES

Receivables at December 31, 2011 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, due from other funds, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$16,647,186 for the County as a whole. Incurred but unreported claims of \$958,670 as of December 31, 2011 were accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,668,648 have been accrued as a liability at December 31, 2011.

The total claims liability of \$3,627,318 reported in the internal service funds at December 31, 2011, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and do not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2009, 2010 and 2011 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2009 \$	3,799,561	\$ 16,292,989	\$ 16,238,172	\$ 3,854,378
2010	3,854,378	15,964,774	16,264,272	3,554,880
2011	3,554,880	14,936,596	14,864,158	3,627,318

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2011 was as follows:

	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 14,483,934	\$ 1,224,531	\$ -	\$ 15,708,465
Construction in progress	22,943,718	13,387,561	(12,317,185)	24,014,094
Total capital assets not being depreciated	<u>37,427,652</u>	<u>14,612,092</u>	<u>(12,317,185)</u>	<u>39,722,559</u>
<i>Other capital assets:</i>				
Buildings and improvements	73,806,971	1,075,406	(24,500)	74,857,877
Improvements other than buildings	2,090,230	17,465	-	2,107,695
Furniture, fixtures and equipment	33,424,247	4,552,487	(1,534,738)	36,441,996
Infrastructure	149,598,877	7,260,756	(1,303,636)	155,555,997
Total other capital assets	<u>258,920,325</u>	<u>12,906,114</u>	<u>(2,862,874)</u>	<u>268,963,565</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(40,775,747)	(1,913,790)	7,350	(42,682,187)
Improvements other than buildings	(1,258,068)	(90,484)	-	(1,348,552)
Furniture, fixtures and equipment	(28,753,746)	(1,825,382)	1,495,226	(29,083,902)
Infrastructure	(58,999,170)	(6,116,625)	1,256,582	(63,859,213)
Total accumulated depreciation	<u>(129,786,731)</u>	<u>(9,946,281)</u>	<u>2,759,158</u>	<u>(136,973,854)</u>
Other capital assets, net	<u>129,133,594</u>	<u>2,959,833</u>	<u>(103,716)</u>	<u>131,989,711</u>
Governmental activities capital assets, net	<u>\$ 166,561,246</u>	<u>\$ 17,571,925</u>	<u>\$ (12,420,901)</u>	<u>\$ 171,712,270</u>

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 682,117	Sewer	\$ 4,088,031
Judicial	99,736	Water	192,113
Public Safety	1,372,092	Molly	233
Public Works	6,785,838	Total Depreciation Expense	<u>\$ 4,280,377</u>
Health	895,745		
Human Services	<u>110,753</u>		
Total Depreciation Expense	<u>\$ 9,946,281</u>		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Capital Asset activity for the year ending December 31, 2011 continued:

	<i>Balance</i> <i>January 1, 2011</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2011</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 606,727	\$ -	\$ -	\$ 606,727
Construction in progress	1,195,856	1,974,427	(1,429,757)	1,740,526
Total capital assets not being depreciated	<u>1,802,583</u>	<u>1,974,427</u>	<u>(1,429,757)</u>	<u>2,347,253</u>
<i>Other capital assets:</i>				
Buildings and improvements	7,867,463	-	-	7,867,463
Improvements other than buildings	1,234,393	-	-	1,234,393
Furniture, fixtures and equipment	5,011,444	190,909	(85,530)	5,116,823
Infrastructure	185,145,941	1,689,165	(361,307)	186,473,799
Total other capital assets	<u>199,259,241</u>	<u>1,880,074</u>	<u>(446,837)</u>	<u>200,692,478</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,957,997)	(138,539)	-	(5,096,536)
Improvements other than buildings	(640,066)	(80,226)	-	(720,292)
Furniture, fixtures and equipment	(3,800,182)	(370,118)	80,183	(4,090,117)
Infrastructure	(64,838,524)	(3,691,494)	234,415	(68,295,603)
Total accumulated depreciation	<u>(74,236,769)</u>	<u>(4,280,377)</u>	<u>314,598</u>	<u>(78,202,548)</u>
Other capital assets, net	<u>125,022,472</u>	<u>(2,400,303)</u>	<u>(132,239)</u>	<u>122,489,930</u>
Business-type activities capital assets, net	<u>\$ 126,825,055</u>	<u>\$ (425,876)</u>	<u>\$ (1,561,996)</u>	<u>\$ 124,837,183</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

NOTE 11. DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, OPERS invests employer contributions 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 Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2011, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively.

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2011.

The County's required contributions to the traditional and combined plans for the years ended December 31, 2011, 2010 and 2009 were \$12,780,909, \$13,470,087 and \$13,789,926, respectively; 90 percent has been contributed for 2011 and 100 percent has been contributed for 2010 and 2009. Contributions to the member-directed plan for 2011 were \$166,963 made by the County and \$233,747 made by the plan members.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

B. Ohio State Teachers Retirement System

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS for the years ended December 31, 2011, 2010, and 2009 were \$414,985, \$459,656 and \$444,719, respectively; 93 percent has been contributed for 2011 and 100 percent has been contributed for 2010 and 2009. The unpaid contribution for 2011 is recorded as a liability.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution OPERS is set aside for the funding of post-retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2011.

The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and coverage selected.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$3,700,434, \$4,863,549 and \$5,775,081, respectively; 90 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law enforcement and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. Ohio State Teachers Retirement System

Plan Description – Certified teachers employed by the school for Developmental Disabilities participate in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$29,642, \$32,833 and \$31,766, respectively; 93 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

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, 2011, the liability for unpaid compensated absences was \$9,779,046 for the entire County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 14. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment and vehicles. These leases meet the criteria of a capital lease as they transfer benefits and risks of ownership to the lessee. The equipment acquired by lease has been capitalized in the amount of \$158,942 as furniture, fixtures, and equipment and \$10,049 as vehicles. Principal payments in fiscal year 2011 total \$3,690 in the General fund and \$4,779 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, 2011:

<i>Year</i>	<i>Governmental Activities</i>
<u>2012</u>	<u>\$ 2,334</u>
<i>Less: Amount Representing Interest</i>	<i>(148)</i>
<i>Present Value of Minimum Lease Payments</i>	<u><u>\$ 2,186</u></u>

Capital lease payments have been reclassified and are reflected as debt service expenditures in the fund financial statements for the governmental funds. These expenditures are reflected as program expenditures on a budgetary basis.

B. Operating Leases

The County has entered into a multiple year non-cancelable operating lease for equipment. In addition, some of the operating leases have options to renew at the end of the lease period. Total costs for such leases were \$32,507 for the year ended December 31, 2011. The minimum rental commitments under all such non-cancelable leases are \$32,125 for 2011.

NOTE 15. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2011. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$1,338,212 for special revenue funds, \$5,277,721 for the capital projects funds and \$46,136 for the enterprise funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16. INTERFUND TRANSACTIONS

A. Interfund Transfers

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. During 2011, the board of developmental disabilities fund transferred \$350,000 to the board of developmental disabilities capital projects fund. The County also transferred capital assets with a book value of \$14,462 from the governmental funds to the business-type funds.

B. Interfund Balances

Interfund balances for the year ended December 31, 2011, 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>General</i>	<i>Other Governmental</i>	<i>Total</i>
<i>Nonmajor Governmental Funds</i>	<u>\$ 15,000</u>	<u>\$ 77,090</u>	<u>\$ 92,090</u>

<i>Due to Other Funds</i>	<i>Due From Other Funds</i>	
	<i>Public Assistance</i>	<i>Total</i>
<i>Children's Services</i>	<u>\$ 636,171</u>	<u>636,171</u>

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2011 were as follows:

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
SPECIAL ASSESSMENT BONDS:					
1993 - \$340,000 - 7.125% Sewer Project 409	\$ 19,000	\$ -	\$ (19,000)	\$ -	\$ -
1997 - \$179,880 - 5.25% Sewer Project 474-89	22,485	-	(11,242)	11,243	11,243
1997 - \$212,473 - 5.60% Sewer Project 500	74,366	-	(10,624)	63,742	10,624
1998 - \$28,903 - 5.25% Sewer Project 512	11,562	-	(1,446)	10,116	1,446
2004 - \$3,488,264 - 2.00-5.25% Various Sewer & Water Projects	2,639,544	-	(155,516)	2,484,028	160,959
2010 - \$1,931,533 - 2.00-4.75% Various Sewer Projects	1,931,533	-	(113,530)	1,818,003	112,035
2010 - \$646,539 - 2.00-4.75% Various Water Projects	646,539	-	(101,327)	545,212	102,448
TOTAL SPECIAL ASSESSMENT BONDS	5,345,029	-	(412,685)	4,932,344	398,755
OPWC LOANS:					
2007 - \$250,200 - 0% Atwater Avenue Bridge	225,180	-	(12,510)	212,670	12,510
2008 - \$798,630 - 0% Portage Street & Lutz Avenue	698,801	-	(39,932)	658,869	39,932
2009 - \$733,800 - 0% Project #CS03K	709,340	-	(24,460)	684,880	24,460
2009 - \$881,249 - 0% Walnut Avenue Bridge	866,562	-	(29,375)	837,187	29,375
2009 - \$433,262 - 0% Third Street NW, Bridge	426,041	-	(14,442)	411,599	14,442
2009 - \$291,190 - 0% Various Road Resurfacing	209,463	-	(13,964)	195,499	13,964
TOTAL OPWC LOANS	3,135,387	-	(134,683)	3,000,704	134,683
SIB LOAN - \$3,638,234 - 3%	3,354,594	-	(801,203)	2,553,391	793,074
CAPITAL LEASES	10,655	-	(8,469)	2,186	2,186
CLAIMS	3,554,880	14,936,596	(14,864,158)	3,627,318	1,389,485
COMPENSATED ABSENCES	8,633,180	6,141,822	(5,949,185)	8,825,817	5,676,761
TOTAL GOVERNMENTAL ACTIVITIES	\$ 24,033,725	\$ 21,078,418	\$ (22,170,383)	\$ 22,941,760	\$ 8,394,944

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

	Outstanding 1/1/2011	Additions	Reductions	Outstanding 12/31/2011	Due Within One Year
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
2004 - \$1,586,736 - 2.00 - 5.25% Sewer Project 517	\$ 1,225,456	\$ -	\$ (64,484)	\$ 1,160,972	\$ 69,041
2003 - \$13,490,703 - 2.00 - 5.25% Sewerage System Refunding Bonds, Series 2003	7,455,000	-	(945,000)	6,510,000	975,000
2010 - \$6,356,928 - 2.00-4.75% Sewer Refunding	6,356,928	-	(415,144)	5,941,784	410,518
2010 - \$450,000 - 2.00-4.75% Water Refunding	450,000	-	(70,000)	380,000	75,000
TOTAL GENERAL	15,487,384	-	(1,494,628)	13,992,756	1,529,559
OBLIGATION BONDS					
OPWC LOANS:					
1994 - \$259,696 - 0% Sewer Project #487 - Repairs & Replacements	51,702	-	(19,389)	32,313	12,926
1992 - \$289,500 - 0% Sewer Project #465 Repairs	28,950	-	(21,712)	7,238	7,238
2010 - \$199,714 - 0% Sewer Project #525 Repairs & Replacement	199,714	-	(19,972)	179,742	19,972
1998 - \$777,040 - 0% Sewer Project #501	271,964	-	(38,852)	233,112	38,852
TOTAL OPWC LOANS	552,330	-	(99,925)	452,405	78,988
OWDA LOANS:					
1995 - \$2,384,813 Sewer Project #491 4.52%	818,025	-	(167,718)	650,307	175,453
1996 - \$2,924,222 Sewer Project #475 4.52%	1,212,258	-	(180,945)	1,031,313	188,902
1997 - \$2,800,421 Sewer Project #449 4.12%	1,345,316	-	(156,509)	1,188,807	163,024
1998 - \$5,461,604 Sewer Project #493 3.50%	2,927,502	-	(281,990)	2,645,512	291,946
1998 - \$1,525,683 Sewer Project #504 3.91%	807,403	-	(81,762)	725,641	84,990
2001- \$4,691,450 Nimishillen 5.27%	3,335,172	-	(166,205)	3,168,967	175,079
2010 - \$403,712 Sewer Project #561 - 3.25%	341,999	-	(35,335)	306,664	36,493
2010 - \$226,911 Sewer Project #525-C3 - 3.25%	112,123	19,616	(19,861)	111,878	20,511
TOTAL OWDA LOANS	10,899,798	19,616	(1,090,325)	9,829,089	1,136,398
COMPENSATED ABSENCES	805,491	355,704	(239,224)	921,971	136,102
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 27,745,003	\$ 375,320	\$ (2,924,102)	\$ 25,196,221	\$ 2,881,047

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The Ohio Department of Transportation State Infrastructure Bank (SIB) loan was used for a road construction project and will be paid by Stark County Area Transportation Study as part of an agreement entered into with the County. The County still remains obligated for this loan. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Capital leases will be paid from the fund which utilizes the assets. Claims are paid from the self-insurance and workers' compensation internal service funds.

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

The County's voted legal debt margin was \$175,479,320 with an unvoted debt margin of \$70,791,728 at December 31, 2011.

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

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		SIB Loan		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2012	\$ 398,755	\$ 197,459	\$ 793,074	\$ 88,954	\$ 134,683
2013	397,433	186,275	475,119	40,529	134,682
2014	407,639	175,398	489,479	26,169	134,682
2015	419,252	163,114	504,273	11,374	134,684
2016	343,723	147,356	291,446	-	134,682
2017-2021	1,548,002	521,143	-	-	673,413
2022-2026	1,113,879	194,796	-	-	659,450
2027-2031	303,661	30,288	-	-	426,303
2032-2036	-	-	-	-	341,386
2037-2040	-	-	-	-	226,739
Totals	<u>\$ 4,932,344</u>	<u>\$ 1,615,829</u>	<u>\$ 2,553,391</u>	<u>\$ 167,026</u>	<u>\$ 3,000,704</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.

During 2010, the County entered into loan agreements with OWDA for the purpose of various sewer upgrades. The loans were approved for \$403,712 and \$226,911, respectively. At December 31, 2011, only \$359,244 and \$141,432 had been drawn down on the loans. The loans are to each be repaid over 10 years at an interest rate of 3.25 percent. The full award amount of the loans is amortized in the summary below.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

During 2010, the County issued bonds worth \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2011, \$2,355,000 of these bonds is considered defeased. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

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

Fiscal Year	Business-Type Activities				
	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2012	\$ 1,529,559	\$ 585,566	\$ 1,136,398	\$ 417,528	\$ 78,988
2013	1,574,637	538,340	1,184,462	369,464	71,748
2014	1,619,430	488,058	1,234,603	319,323	65,285
2015	1,697,817	417,973	1,185,351	267,013	58,823
2016	1,773,344	342,897	1,131,360	219,436	58,824
2017-2021	2,775,510	938,132	3,155,224	546,990	118,737
2022-2026	1,696,120	527,930	931,638	87,782	-
2027-2030	1,326,339	161,375	-	-	-
Totals	\$ 13,992,756	\$ 4,000,271	\$ 9,959,036	\$ 2,227,536	\$ 452,405

Industrial Development Revenue Bonds In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2011, the bonds have been repaid and are considered to be defeased. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2011

NOTE 18. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$4.9 million in bonds issued during the years 1997 through 2011 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2011, principal and interest paid totaled \$620,603. At December 31, 2011, the outstanding balance for the special assessment bonds was \$4,932,344 and payments were scheduled to be made through the year 2024.

NOTE 19. FUND BALANCES

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other funds are presented as follows:

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Other Governmental Funds	Total
Nonspendable for:							
Materials & Supplies							
Inventory	\$ 348,142	\$ 230,785	\$ 4,756	\$ 0	\$ 14,737	\$ 1,168,465	\$ 1,766,885
Prepaid Items	196,847	182,306	8,776	131,369	241,909	1,353	762,560
Unclaimed Monies	867,516	0	0	0	0	0	867,516
Other Purposes	1,715,309	0	0	0	0	0	1,715,309
Total Nonspendable	3,127,814	413,091	13,532	131,369	256,646	1,169,818	5,112,270
Restricted for:							
Debt Service	0	0	0	0	0	2,117,937	2,117,937
Capital Outlay	0	0	0	0	0	325,534	325,534
Road & Bridge Repair	0	0	0	0	0	3,986,353	3,986,353
Real Estate Assessment	0	0	0	0	0	2,440,421	2,440,421
Community Development	0	0	0	0	0	1,499,877	1,499,877
Public Safety	0	0	0	0	0	4,780,161	4,780,161
Health & Human Services	0	34,808,696	11,822,592	9,456,405	9,328,144	315,427	65,731,264
Other Purposes	0	0	0	0	0	8,908,758	8,908,758
Total Restricted	0	34,808,696	11,822,592	9,456,405	9,328,144	24,374,468	89,790,305
Committed for:							
Capital Outlay	0	0	0	0	0	1,621,477	1,621,477
Other Purposes	877,069	0	0	0	0	444,423	1,321,492
Total Committed	877,069	0	0	0	0	2,065,900	2,942,969
Assigned for:							
Encumbrances	3,858,273	0	0	0	0	0	3,858,273
Subsequent Year							
Appropriations	4,890,981	0	0	0	0	0	4,890,981
Capital Outlay	0	0	0	0	0	6,775	6,775
Total Assigned	8,749,254	0	0	0	0	6,775	8,756,029
Unassigned	3,115,142	0	0	0	0	0	3,115,142
Total Fund Balance	\$ 15,869,279	\$ 35,221,787	\$ 11,836,124	\$ 9,587,774	\$ 9,584,790	\$ 27,616,961	\$ 109,716,715

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. In 2011, the County contributed \$4,026,567 to the System, which represents approximately 60 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$795,736 to the Council in 2011. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. In 2011, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2011, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monie

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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 2011, no monies were received from the County.

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. At December 31, 2011 the Network was holding \$3,990,111 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

Stark Regional Community Corrections Center (SRCCC) SRCCC is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Facility Governing Board consisting of eleven individuals. The members consist of two judges from Holmes County, three individuals each from Wayne, Tuscarawas and Stark County. The Board adopts its own budget, authorizes expenditures and hires its own staff. Funding comes from the State. Complete financial statements may be obtained from the Stark Regional Community Corrections Center, 4433 Lesh Street NE, Louisville, Ohio, 44641.

Heartland East Administrative Services Center (Heartland) Heartland is a six-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing MACSIS, the multi-agency community services information system. The county board members include: Stark County Community Mental Health and Recovery Services Board, Ashtabula County Mental Health and Recovery Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County and Mental Health and Recovery Board of Wayne and Holmes Counties. Complete financial statements may be obtained from Heartland Services, 800 Market Avenue N, Canton, Ohio, 44702.

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2011.

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 2011.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

NOTE 23. RELATED PARTY TRANSACTIONS

During 2011, 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 \$2,034 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 \$1,682,499.

NOTE 24. CONTINGENT LIABILITIES

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

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

NOTE 25. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately 0 percent of total Enterprise Fund operating revenue and expenses for 2011. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2011. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

NOTE 26. 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, 2011*

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, 2011.

D. Cash and Investments

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

E. Concentration of Credit Risk

At December 31, 2011, the Workshops cash and investment balances per the banks were not in excess of the insured limits.

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

F. Investments

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

G. Property and Equipment

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

H. Contributions

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

I. Risk Management

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

J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by SCBDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by SCBDD. These in-kind contributions have been computed by SCBDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,682,499 for 2011.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director and sales manager are paid for by SCBDD. The Workshops incurred expenses to SCBDD amounting to \$65,989 during 2011.

At December 31, 2011, SCBDD owed the Workshops \$11,198 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$19,309,420 at December 31, 2011.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2011:

<i>Cash and Investments</i>	\$ 78,596
<i>Mutual Funds</i>	478,342
<i>Exchange Traded Funds</i>	116,797
<i>Real Estate Investment Trust</i>	40,000
	<u>\$ 713,735</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

L. Inventories

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

<i>Supplies</i>	\$ 7,821
<i>Work in Progress</i>	23,715
<i>Finished Goods</i>	<u>44,365</u>
	<u>\$ 75,901</u>

M. Use of Estimates

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

N. Compensated Absences

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

O. Obligations Under Capital Lease

The Workshops has leased equipment under a non-cancelable lease agreement accounted for as a capital lease. The present value of the future minimum lease payments has been capitalized and included with office equipment and is being amortized over the estimated useful life of the equipment. Amortization of \$8,754 is included with depreciation expense. The remaining balance is shown as obligations under capital lease on the balance sheet and represents the present value of the remaining payments.

Capitalized equipment under capital lease is as follows at December 31, 2011:

<i>Cost</i>	\$ 43,823
<i>Less Accumulated Amortization</i>	<u>18,971</u>
	<u><u>\$ 24,852</u></u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The obligations under capital lease at December 31, 2011 consist of the following:

Total Future Minimum Payments	\$ 17,529
Interest Deferred Therein	<u>1,742</u>
Net Present Value of Future Minimum Payments	<u><u>\$ 15,787</u></u>

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

NOTE 27. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

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

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

B. Operations

The District has not obtained a dedicated local funding source. In 2011, 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

D. Basis of Accounting

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

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

E. Cash and Investments

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

F. Deposits and Investments

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

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

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

Investments The District had investments with a fair value of \$407,717 in STAROhio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

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

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

NOTE 28. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Basis of Accounting

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

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

C. Fund Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

D. Budgetary Process

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

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

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

E. Property, Plant and Equipment

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

F. Deposits and Investments

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

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

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

Deposits Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. For 2011, of bank balances totaling \$2,234,918, \$2,156,871 was exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2011*

G. Risk Management

The Port Authority has obtained commercial crime and public officials' liability insurance from the Ohio Farmers Insurance Company. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

H. Related Party Transactions

During 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2011, the Port Authority paid the SDB \$96,913 for servicing the loans.

I. Capital Assets

As of December 31, 2011, the Port Authority owned land valued at \$265,000.

J. Debt

At December 31, 2011, debt outstanding totaled \$7,448,094. This consists of two loans from the Ohio Water Development Authority and one loan from the Ohio Air Quality Development Authority which the Port Authority used for the construction of buildings.

K. Loans Receivable

As of December 31, 2011, the loan receivable amount totaled \$5,948,094 million. The revenue will be utilized to retire the corresponding debt related to previous projects.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2011*

Nonmajor Special Revenue Funds

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

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

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

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

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.

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

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

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

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

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

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

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

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.

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

For the Year Ended December 31, 2011

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

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

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

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

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

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

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

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

Real Estate Overpayment, Certificate of Title, Recorder's Equipment, Unclaimed Money, Citizen Building, Building Inspection, Sheriff Rotary, Personal Property Overpayment, Rotary Abstract Fee, Forfeiture of Subdivision Bond, Real Estate Tax Prepayment.

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, 2011*

Nonmajor Capital Projects Funds

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

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

Stark Developmental Disabilities Capital - To account for transfers from the SCBDD 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, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Investments	\$ 18,743,074	\$ 2,117,937	\$ 2,071,351	\$ 22,932,362
Cash and Investments in Fiscal and Escrow Agents	528,305	-	1,280	529,585
Property Taxes Receivable	581,456	-	-	581,456
Accounts Receivable	219,268	-	-	219,268
Special Assessments Receivable	-	8,499,315	-	8,499,315
Interfund Receivable	77,090	-	-	77,090
Intergovernmental Receivable	14,384,221	-	1,136,834	15,521,055
Materials and Supplies Inventory	1,168,465	-	-	1,168,465
Loans Receivable	3,062,942	-	-	3,062,942
Prepaid Items	1,353	-	-	1,353
Total Assets	\$ 38,766,174	\$ 10,617,252	\$ 3,209,465	\$ 52,592,891
Liabilities				
Accounts Payable	\$ 391,456	\$ -	\$ -	\$ 391,456
Accrued Wages	644,774	-	-	644,774
Contracts Payable	1,174,503	-	1,254,399	2,428,902
Intergovernmental Payable	236,456	-	-	236,456
Retainage Payable	528,305	-	1,280	529,585
Interfund Payable	92,090	-	-	92,090
Deferred Revenue	12,153,352	8,499,315	-	20,652,667
Total Liabilities	15,220,936	8,499,315	1,255,679	24,975,930
Fund Balances				
Nonspendable	1,169,818	-	-	1,169,818
Restricted	21,930,997	2,117,937	325,534	24,374,468
Committed	444,423	-	1,621,477	2,065,900
Assigned	-	-	6,775	6,775
Total Fund Balances	\$ 23,545,238	\$ 2,117,937	\$ 1,953,786	\$ 27,616,961
Total Liabilities and Fund Balances	\$ 38,766,174	\$ 10,617,252	\$ 3,209,465	\$ 52,592,891

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2011

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program
Assets				
Cash and Investments	\$ 75,085	\$ 833,406	\$ 45,316	\$ 1,563
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-
Property Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	4,919	-
Interfund Receivable	-	-	-	-
Intergovernmental Receivable	82,472	613,595	-	1,419,571
Materials and Supplies Inventory	-	802	-	-
Loans Receivable	-	-	-	1,696,397
Prepaid Items	-	-	-	-
Total Assets	<u>\$ 157,557</u>	<u>\$ 1,447,803</u>	<u>\$ 50,235</u>	<u>\$ 3,117,531</u>
Liabilities				
Accounts Payable	\$ -	\$ 8,834	\$ -	\$ 2,817
Accrued Wages	-	47,526	-	-
Contracts Payable	-	-	-	-
Intergovernmental Payable	-	13,213	-	3,490
Retainage Payable	-	-	-	-
Interfund Payable	-	-	-	-
Deferred Revenue	69,811	274,694	-	1,419,571
Total Liabilities	<u>69,811</u>	<u>344,267</u>	<u>-</u>	<u>1,425,878</u>
Fund Balances				
Nonspendable	-	802	-	-
Restricted	87,746	1,102,734	50,235	1,691,653
Committed	-	-	-	-
Total Fund Balances	<u>87,746</u>	<u>1,103,536</u>	<u>50,235</u>	<u>1,691,653</u>
Total Liabilities and Fund Balances	<u>\$ 157,557</u>	<u>\$ 1,447,803</u>	<u>\$ 50,235</u>	<u>\$ 3,117,531</u>

(continued)

<u>911 System</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ 2,926,088	\$ 76,373	\$ 278,864	\$ 288,410	\$ 4,927,786	\$ 407,435
-	-	69,046	-	-	-
581,456	-	-	-	-	-
-	-	-	-	202,872	-
-	-	-	-	77,090	-
132,972	400	3,622,770	33,830	11,577	-
1,347	-	-	-	2,054	-
-	-	1,366,545	-	-	-
-	-	-	-	1,353	-
<u>\$ 3,641,863</u>	<u>\$ 76,773</u>	<u>\$ 5,337,225</u>	<u>\$ 322,240</u>	<u>\$ 5,222,732</u>	<u>\$ 407,435</u>
\$ 14,918	\$ -	\$ 13,759	\$ -	\$ 24,647	\$ 1,892
28,963	-	-	-	43,126	13,306
42,982	-	91,213	-	1,565	-
7,749	-	40,560	-	11,432	3,341
-	-	69,046	-	-	-
-	-	-	-	-	-
639,846	400	3,622,770	-	-	-
<u>734,458</u>	<u>400</u>	<u>3,837,348</u>	<u>-</u>	<u>80,770</u>	<u>18,539</u>
1,347	-	-	-	3,407	-
2,906,058	76,373	1,499,877	322,240	5,138,555	388,896
-	-	-	-	-	-
<u>2,907,405</u>	<u>76,373</u>	<u>1,499,877</u>	<u>322,240</u>	<u>5,141,962</u>	<u>388,896</u>
<u>\$ 3,641,863</u>	<u>\$ 76,773</u>	<u>\$ 5,337,225</u>	<u>\$ 322,240</u>	<u>\$ 5,222,732</u>	<u>\$ 407,435</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2011

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary
Assets					
Cash and Cash Equivalents	\$ 182,724	\$ 42,626	\$ 428	\$ 3,374,993	\$ 118,099
Cash and Cash Equivalents with Fiscal &					
Escrow Agents	-	-	-	459,259	-
Property Taxes Receivable	-	-	-	-	-
Accounts Receivable	1,400	-	-	1,928	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	7,244,425	-
Materials and Supplies Inventory	950	-	-	1,114,155	17,304
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 185,074</u>	<u>\$ 42,626</u>	<u>\$ 428</u>	<u>\$ 12,194,760</u>	<u>\$ 135,403</u>
Liabilities					
Accounts Payable	\$ 4,051	\$ -	\$ -	\$ 251,482	\$ 3,457
Accrued Wages	22,635	-	-	306,449	-
Contracts Payable	-	-	-	1,034,248	-
Intergovernmental Payable	6,130	-	-	83,675	-
Retainage Payable	-	-	-	459,259	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	-	-	-	4,959,139	-
Total Liabilities	<u>32,816</u>	<u>-</u>	<u>-</u>	<u>7,094,252</u>	<u>3,457</u>
Fund Balances					
Nonspendable	950	-	-	1,114,155	17,304
Restricted	151,308	42,626	428	3,986,353	114,642
Committed	-	-	-	-	-
Total Fund Balances	<u>152,258</u>	<u>42,626</u>	<u>428</u>	<u>5,100,508</u>	<u>131,946</u>
Total Liabilities and Fund Balances	<u>\$ 185,074</u>	<u>\$ 42,626</u>	<u>\$ 428</u>	<u>\$ 12,194,760</u>	<u>\$ 135,403</u>

(continued)

Probate Court Conduct Business	Real Estate Assessment	Law Library	Other Public Safety	Other	Total
\$ 2,303	\$ 2,616,588	\$ 166,500	\$ 2,054,781	\$ 323,706	\$ 18,743,074
-	-	-	-	-	528,305
-	-	-	-	-	581,456
-	-	-	2,144	6,005	219,268
-	-	-	-	-	77,090
-	-	26,064	1,170,095	26,450	14,384,221
-	300	813	30,740	-	1,168,465
-	-	-	-	-	3,062,942
-	-	-	-	-	1,353
<u>\$ 2,303</u>	<u>\$ 2,616,888</u>	<u>\$ 193,377</u>	<u>\$ 3,257,760</u>	<u>\$ 356,161</u>	<u>\$ 38,766,174</u>
\$ -	\$ 40,434	\$ 22,172	\$ 2,993	\$ -	\$ 391,456
-	107,013	6,172	67,394	2,190	644,774
-	-	4,495	-	-	1,174,503
-	28,720	1,676	35,859	611	236,456
-	-	-	-	-	528,305
-	-	-	88,425	3,665	92,090
-	-	-	1,150,705	16,416	12,153,352
-	176,167	34,515	1,345,376	22,882	15,220,936
-	300	813	30,740	-	1,169,818
2,303	2,440,421	158,049	1,437,221	333,279	21,930,997
-	-	-	444,423	-	444,423
<u>2,303</u>	<u>2,440,721</u>	<u>158,862</u>	<u>1,912,384</u>	<u>333,279</u>	<u>23,545,238</u>
<u>\$ 2,303</u>	<u>\$ 2,616,888</u>	<u>\$ 193,377</u>	<u>\$ 3,257,760</u>	<u>\$ 356,161</u>	<u>\$ 38,766,174</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2011

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Cash and Investments	\$ 1,916,997	\$ 200,940	\$ 2,117,937
Special Assessments Receivable	<u>8,499,315</u>	<u>-</u>	<u>8,499,315</u>
Total Assets	<u><u>\$ 10,416,312</u></u>	<u><u>\$ 200,940</u></u>	<u><u>\$ 10,617,252</u></u>
Liabilities			
Deferred Revenue	<u>\$ 8,499,315</u>	<u>\$ -</u>	<u>\$ 8,499,315</u>
Total Liabilities	<u>8,499,315</u>	<u>-</u>	<u>8,499,315</u>
Fund Balances			
Restricted	<u>1,916,997</u>	<u>200,940</u>	<u>2,117,937</u>
Total Fund Balances	<u>1,916,997</u>	<u>200,940</u>	<u>2,117,937</u>
Total Liabilities and Fund Balances	<u><u>\$ 10,416,312</u></u>	<u><u>\$ 200,940</u></u>	<u><u>\$ 10,617,252</u></u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2011

	Jail Capital Improvements	Stark Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement	Survey Monument	Total
Assets								
Cash and Investments	\$ 6,775	\$ 426,166	\$ 35,375	\$ 5,413	\$ -	\$ 1,596,070	\$ 1,552	\$ 2,071,351
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	1,280	-	1,280
Intergovernmental Receivable	-	-	-	-	1,136,834	-	-	1,136,834
Total Assets	<u>\$ 6,775</u>	<u>\$ 426,166</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,136,834</u>	<u>\$ 1,597,350</u>	<u>\$ 1,552</u>	<u>\$ 3,209,465</u>
Liabilities								
Contracts Payable	\$ -	\$ 106,045	\$ -	\$ -	\$ 1,136,834	\$ 11,520	\$ -	\$ 1,254,399
Retainage Payable	-	-	-	-	-	1,280	-	1,280
Total Liabilities	<u>-</u>	<u>106,045</u>	<u>-</u>	<u>-</u>	<u>1,136,834</u>	<u>12,800</u>	<u>-</u>	<u>1,255,679</u>
Fund Balances								
Restricted	-	320,121	-	5,413	-	-	-	325,534
Committed	-	-	35,375	-	-	1,584,550	1,552	1,621,477
Assigned	6,775	-	-	-	-	-	-	6,775
Total Fund Balances	<u>6,775</u>	<u>320,121</u>	<u>35,375</u>	<u>5,413</u>	<u>-</u>	<u>1,584,550</u>	<u>1,552</u>	<u>1,953,786</u>
Total Liabilities and Fund Balances	<u>\$ 6,775</u>	<u>\$ 426,166</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,136,834</u>	<u>\$ 1,597,350</u>	<u>\$ 1,552</u>	<u>\$ 3,209,465</u>

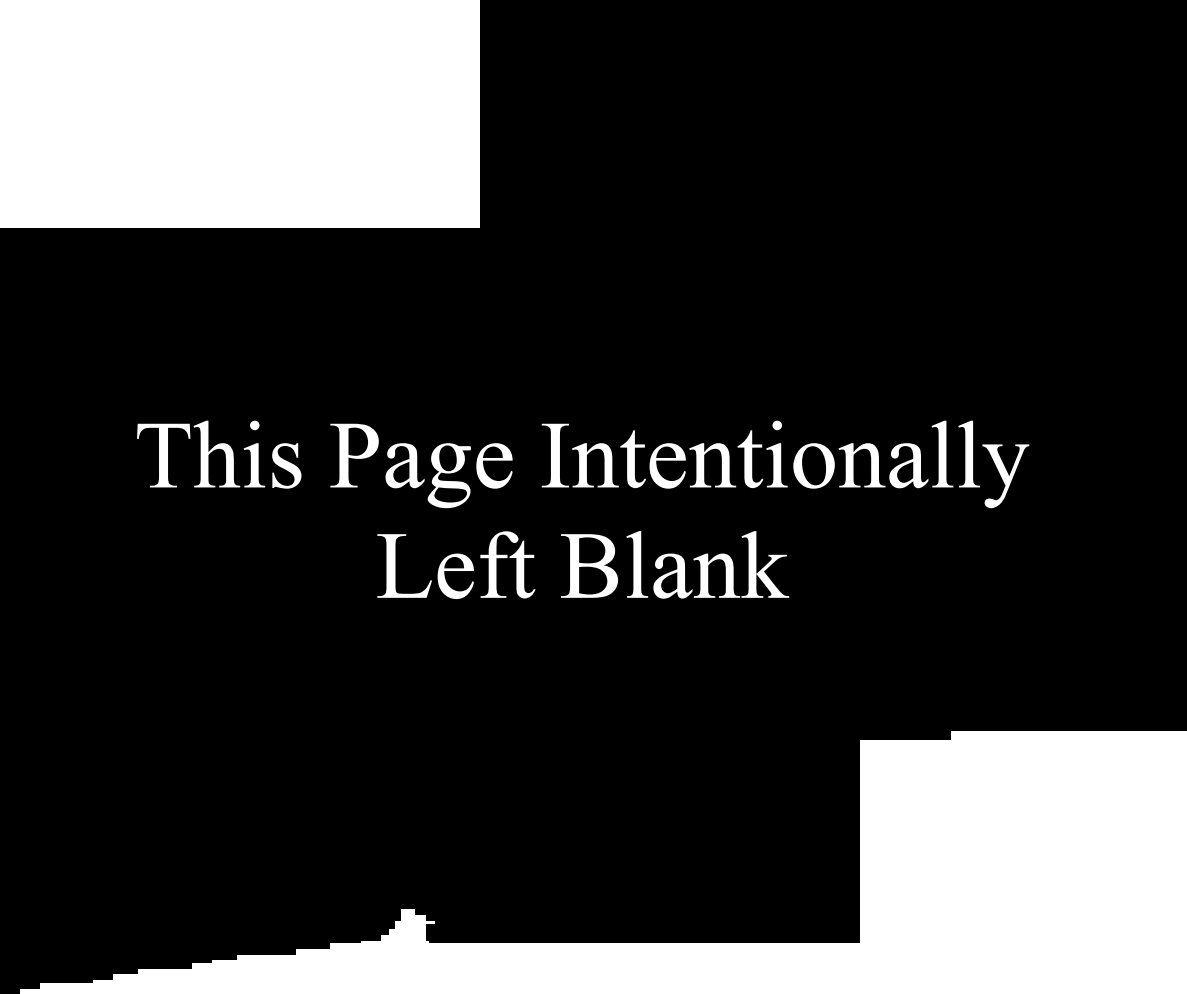
STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 531,746	\$ -	\$ -	\$ 531,746
Permissive Sales Tax	3,773,590	-	-	3,773,590
Charges for Services	8,315,581	-	-	8,315,581
Licenses and Permits	79,771	-	-	79,771
Fines and Forfeitures	580,172	-	-	580,172
Intergovernmental	23,347,828	-	7,905,828	31,253,656
Special Assessments	-	620,052	-	620,052
Interest	224	-	-	224
Other	<u>1,153,103</u>	<u>-</u>	<u>1,650</u>	<u>1,154,753</u>
Total Revenues	<u>37,782,015</u>	<u>620,052</u>	<u>7,907,478</u>	<u>46,309,545</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 3,929,454	\$ -	\$ -	\$ 3,929,454
Judicial	2,989,954	-	-	2,989,954
Public Safety	6,803,655	-	-	6,803,655
Public Works	21,572,603	-	-	21,572,603
Health	711,952	-	-	711,952
Human Services	630,755	-	-	630,755
Capital Outlay	-	-	8,396,772	8,396,772
Intergovernmental	80,938	-	-	80,938
Debt Service:				
Principal Retirement	940,665	412,685	-	1,353,350
Interest and Fiscal Charges	<u>100,344</u>	<u>213,795</u>	<u>-</u>	<u>314,139</u>
Total Expenditures	<u>37,760,320</u>	<u>626,480</u>	<u>8,396,772</u>	<u>46,783,572</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>21,695</u>	<u>(6,428)</u>	<u>(489,294)</u>	<u>(474,027)</u>
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>
Net Change in Fund Balances	21,695	(6,428)	(139,294)	(124,027)
Fund Balances Beginning of Year (Restated)	<u>23,523,543</u>	<u>2,124,365</u>	<u>2,093,080</u>	<u>27,740,988</u>
Fund Balances End of Year	<u>\$ 23,545,238</u>	<u>\$ 2,117,937</u>	<u>\$ 1,953,786</u>	<u>\$ 27,616,961</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, 2011

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program
Revenues				
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-
Charges for Services	-	-	81,672	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	193,778	1,868,038	-	971,204
Interest	-	-	-	-
Other	-	9,399	-	-
Total Revenues	<u>193,778</u>	<u>1,877,437</u>	<u>81,672</u>	<u>971,204</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-
Public Safety	-	2,006,857	-	-
Public Works	-	-	-	896,084
Health	-	-	-	-
Human Services	205,501	-	-	-
Intergovernmental	-	-	80,938	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>205,501</u>	<u>2,006,857</u>	<u>80,938</u>	<u>896,084</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,723)</u>	<u>(129,420)</u>	<u>734</u>	<u>75,120</u>
Net Change in Fund Balances	(11,723)	(129,420)	734	75,120
Fund Balances Beginning of Year	<u>99,469</u>	<u>1,232,956</u>	<u>49,501</u>	<u>1,616,533</u>
Fund Balances End of Year	<u>\$ 87,746</u>	<u>\$ 1,103,536</u>	<u>\$ 50,235</u>	<u>\$ 1,691,653</u>

<u>911 System</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>
\$ 531,746	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	78,105	2,285,780	722,425
-	-	-	-	-	-
-	-	-	-	-	-
1,088,265	328,821	3,382,278	-	-	-
12	-	72	-	-	-
<u>-</u>	<u>-</u>	<u>767,763</u>	<u>316</u>	<u>185,206</u>	<u>421</u>
<u>1,620,023</u>	<u>328,821</u>	<u>4,150,113</u>	<u>78,421</u>	<u>2,470,986</u>	<u>722,846</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,053
-	-	-	-	2,342,227	-
1,556,820	-	-	5,128	-	-
-	-	4,526,822	-	-	-
-	-	-	-	-	-
-	425,254	-	-	-	-
-	-	-	-	-	-
-	-	-	1,660	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
<u>1,556,820</u>	<u>425,254</u>	<u>4,526,822</u>	<u>6,798</u>	<u>2,342,227</u>	<u>692,053</u>
<u>63,203</u>	<u>(96,433)</u>	<u>(376,709)</u>	<u>71,623</u>	<u>128,759</u>	<u>30,793</u>
63,203	(96,433)	(376,709)	71,623	128,759	30,793
<u>2,844,202</u>	<u>172,806</u>	<u>1,876,586</u>	<u>250,617</u>	<u>5,013,203</u>	<u>358,103</u>
<u>\$ 2,907,405</u>	<u>\$ 76,373</u>	<u>\$ 1,499,877</u>	<u>\$ 322,240</u>	<u>\$ 5,141,962</u>	<u>\$ 388,896</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, 2011

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	3,773,590	-
Charges for Services	711,406	2,435	-	13,103	205,351
Licenses and Permits	-	-	-	5,825	-
Fines and Forfeitures	2,738	-	-	95,425	-
Intergovernmental	-	-	-	12,792,403	-
Interest	-	-	-	122	-
Other	35,804	-	-	74,329	5,526
Total Revenues	<u>749,948</u>	<u>2,435</u>	<u>-</u>	<u>16,754,797</u>	<u>210,877</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	164,608
Public Works	-	-	-	16,149,697	-
Health	711,952	-	-	-	-
Human Services	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	935,886	3,119
Interest and Fiscal Charges	-	-	-	100,304	30
Total Expenditures	<u>711,952</u>	<u>-</u>	<u>-</u>	<u>17,185,887</u>	<u>167,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>37,996</u>	<u>2,435</u>	<u>-</u>	<u>(431,090)</u>	<u>43,120</u>
Net Change in Fund Balances	37,996	2,435	-	(431,090)	43,120
Fund Balances Beginning of Year	<u>114,262</u>	<u>40,191</u>	<u>428</u>	<u>5,531,598</u>	<u>88,826</u>
Fund Balances End of Year	<u>\$ 152,258</u>	<u>\$ 42,626</u>	<u>\$ 428</u>	<u>\$ 5,100,508</u>	<u>\$ 131,946</u>

(continued)

Probate Court Conduct Business	Real Estate Assessment	Law Library	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,746
-	-	-	-	-	3,773,590
4,868	3,724,877	12,803	389,206	83,550	8,315,581
-	-	-	73,946	-	79,771
-	406	423,099	45,646	12,858	580,172
-	-	126,082	2,445,274	151,685	23,347,828
-	-	-	18	-	224
-	<u>17,471</u>	<u>5,395</u>	<u>41,473</u>	<u>10,000</u>	<u>1,153,103</u>
<u>4,868</u>	<u>3,742,754</u>	<u>567,379</u>	<u>2,995,563</u>	<u>258,093</u>	<u>37,782,015</u>

\$ -	\$ 3,210,804	\$ -	\$ -	\$ 26,597	\$ 3,929,454
3,776	-	510,134	4,779	129,038	2,989,954
-	-	-	3,070,242	-	6,803,655
-	-	-	-	-	21,572,603
-	-	-	-	-	711,952
-	-	-	-	-	630,755
-	-	-	-	-	80,938
-	-	-	-	-	940,665
-	-	-	-	-	<u>100,344</u>
<u>3,776</u>	<u>3,210,804</u>	<u>510,134</u>	<u>3,075,021</u>	<u>155,635</u>	<u>37,760,320</u>

<u>1,092</u>	<u>531,950</u>	<u>57,245</u>	<u>(79,458)</u>	<u>102,458</u>	<u>21,695</u>
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1,092	531,950	57,245	(79,458)	102,458	21,695
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<u>1,211</u>	<u>1,908,771</u>	<u>101,617</u>	<u>1,991,842</u>	<u>230,821</u>	<u>23,523,543</u>
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<u>\$ 2,303</u>	<u>\$ 2,440,721</u>	<u>\$ 158,862</u>	<u>\$ 1,912,384</u>	<u>\$ 333,279</u>	<u>\$ 23,545,238</u>
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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2011

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 620,052	\$ -	\$ 620,052
Total Revenues	<u>620,052</u>	<u>-</u>	<u>620,052</u>
Expenditures			
Debt Service:			
Principal Retirement	\$ 412,685	\$ -	\$ 412,685
Interest and Fiscal Charges	<u>213,795</u>	<u>-</u>	<u>213,795</u>
Total Expenditures	<u>626,480</u>	<u>-</u>	<u>626,480</u>
Net Change in Fund Balances	(6,428)	-	(6,428)
Fund Balances Beginning of Year	<u>1,923,425</u>	<u>200,940</u>	<u>2,124,365</u>
Fund Balances End of Year	<u>\$ 1,916,997</u>	<u>\$ 200,940</u>	<u>\$ 2,117,937</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, 2011

	Jail Capital Improvements	Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 7,887,840
Other	-	-	-	-	-
Total Revenues	-	-	-	-	7,887,840
Expenditures					
Capital Outlay	\$ -	\$ 423,630	\$ -	\$ -	\$ 7,887,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(423,630)	-	-	-
Other Financing Sources					
Transfers In	-	350,000	-	-	-
Total Other Financing Sources (Uses)	-	350,000	-	-	-
Net Change in Fund Balances	-	(73,630)	-	-	-
Fund Balances Beginning of Year	6,775	393,751	35,375	5,413	-
Fund Balances End of Year	\$ 6,775	\$ 320,121	\$ 35,375	\$ 5,413	\$ -

(continued)

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ 17,988	\$ -	\$ 7,905,828
<u>150</u>	<u>1,500</u>	<u>1,650</u>
18,138	1,500	7,907,478
<u>\$ 85,302</u>	<u>\$ -</u>	<u>\$ 8,396,772</u>
<u>(67,164)</u>	<u>1,500</u>	<u>(489,294)</u>
<u>-</u>	<u>-</u>	<u>350,000</u>
<u>-</u>	<u>-</u>	<u>350,000</u>
(67,164)	1,500	(139,294)
<u>1,651,714</u>	<u>52</u>	<u>2,093,080</u>
<u>\$ 1,584,550</u>	<u>\$ 1,552</u>	<u>\$ 1,953,786</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2011*

Nonmajor Enterprise Funds

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

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2011

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 929,528	\$ 10	\$ 66,591	\$ 236,235	\$ 1,232,364
Accounts Receivable	51,906	-	-	1,448	53,354
Total Current Assets	981,434	10	66,591	237,683	1,285,718
Noncurrent Assets					
Land and Construction in Progress	-	26,400	-	-	26,400
Depreciable Capital Assets, Net	6,872,563	1,635	-	-	6,874,198
Total Noncurrent Assets	6,872,563	28,035	-	-	6,900,598
Total Assets	<u>\$ 7,853,997</u>	<u>\$ 28,045</u>	<u>\$ 66,591</u>	<u>\$ 237,683</u>	<u>\$ 8,186,316</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$ 52,606	\$ -	\$ -	\$ -	\$ 52,606
Accrued Wages	9,328	-	-	9,935	19,263
Compensated Absences Payable	2,965	-	-	2,225	5,190
Intergovernmental Payable	2,933	-	1,566	3,542	8,041
Accrued Interest Payable	763	-	-	-	763
General Obligation Bonds Payable	75,000	-	-	-	75,000
Total Current Liabilities	143,595	-	1,566	15,702	160,863
Noncurrent Liabilities					
Compensated Absences Payable (Net of Current Portion)	14,299	-	-	2,924	17,223
General Obligation Bonds Payable (Net of Current Portion)	305,000	-	-	-	305,000
General Obligation Bonds Payable (Net of Current Portion)	-	-	-	-	-
Total Long-Term Liabilities	319,299	-	-	2,924	322,223
Total Liabilities	462,894	-	1,566	18,626	483,086
Net Assets					
Invested in Capital Assets, Net of Related Debt	6,492,563	28,035	-	-	6,520,598
Unrestricted	898,540	10	65,025	219,057	1,182,632
Total Net Assets	<u>\$ 7,391,103</u>	<u>\$ 28,045</u>	<u>\$ 65,025</u>	<u>\$ 219,057</u>	<u>\$ 7,703,230</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Operating Revenues					
Charges for Services	\$ 654,627	\$ -	\$ 23,072	\$ 406,387	\$ 1,084,086
Other	<u>783</u>	<u>-</u>	<u>3,860</u>	<u>258</u>	<u>4,901</u>
Total Operating Revenues	<u>655,410</u>	<u>-</u>	<u>26,932</u>	<u>406,645</u>	<u>1,088,987</u>
Operating Expenses					
Salaries	\$ 197,863	\$ -	\$ 13,034	\$ 195,123	\$ 406,020
Contractual Services	372,929	-	1,169	58,669	432,767
Materials and Supplies	8,746	-	-	7,799	16,545
Depreciation	192,113	233	-	-	192,346
Other	<u>518</u>	<u>-</u>	<u>9,046</u>	<u>35,671</u>	<u>45,235</u>
Total Operating Expenses	<u>772,169</u>	<u>233</u>	<u>23,249</u>	<u>297,262</u>	<u>1,092,913</u>
Operating Income (Loss)	(116,759)	(233)	3,683	109,383	(3,926)
Non-Operating Expenses					
Interest and Fiscal Charges	<u>(9,897)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,897)</u>
Change in Net Assets	(126,656)	(233)	3,683	109,383	(13,823)
Net Assets Beginning of Year	<u>7,517,759</u>	<u>28,278</u>	<u>61,342</u>	<u>109,674</u>	<u>7,717,053</u>
Net Assets End of Year	<u>\$ 7,391,103</u>	<u>\$ 28,045</u>	<u>\$ 65,025</u>	<u>\$ 219,057</u>	<u>\$ 7,703,230</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 661,906	\$ -	\$ 23,072	\$ 407,670	\$ 1,092,648
Cash Received from Other Operating Revenues	783	-	3,860	258	4,901
Cash Payments for Employee Services and Benefits	(189,173)	-	(13,034)	(194,976)	(397,183)
Cash Payments to Suppliers for Goods and Services	(352,815)	-	(400)	(66,434)	(419,649)
Cash Payments for Other Operating Expenses	<u>(518)</u>	<u>-</u>	<u>(9,046)</u>	<u>(35,671)</u>	<u>(45,235)</u>
Net Cash Provided by Operating Activities	<u>120,183</u>	<u>-</u>	<u>4,452</u>	<u>110,847</u>	<u>235,482</u>
Cash Flows from Capital and Related Financing Activities					
Principal Paid on Capital Debt	(70,000)	-	-	-	(70,000)
Interest Paid on Capital Debt	<u>(9,964)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,964)</u>
Net Cash Used for Capital and Related Financing Activities	<u>(79,964)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,964)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	40,219	-	4,452	110,847	155,518
Cash and Cash Equivalents Beginning of Year	<u>889,309</u>	<u>10</u>	<u>62,139</u>	<u>125,388</u>	<u>1,076,846</u>
Cash and Cash Equivalents End of Year	<u>\$ 929,528</u>	<u>\$ 10</u>	<u>\$ 66,591</u>	<u>\$ 236,235</u>	<u>\$ 1,232,364</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	<u>\$ (116,759)</u>	<u>\$ (233)</u>	<u>\$ 3,683</u>	<u>\$ 109,383</u>	<u>\$ (3,926)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities					
Depreciation Expense	192,113	233	-	-	192,346
(Increase) Decrease in Assets					
Accounts Receivable	7,279	-	-	1,283	8,562
Increase (Decrease) in Liabilities					
Accounts Payable	28,340	-	-	-	28,340
Accrued Wages and Benefits	2,022	-	-	1,350	3,372
Compensated Absences Payable	6,209	-	-	(1,516)	4,693
Intergovernmental Payable	<u>979</u>	<u>-</u>	<u>769</u>	<u>347</u>	<u>2,095</u>
Total Adjustments	<u>236,942</u>	<u>233</u>	<u>769</u>	<u>1,464</u>	<u>239,408</u>
Net Cash Provided by Operating Activities	<u>\$ 120,183</u>	<u>\$ -</u>	<u>\$ 4,452</u>	<u>\$ 110,847</u>	<u>\$ 235,482</u>

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2011*

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, 2011

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Cash and Cash Equivalents	\$ 9,447,116	\$ 2,725,002	\$ 12,172,118
Prepaid Items	<u>11,526</u>	<u>-</u>	<u>11,526</u>
Total Assets	<u><u>\$ 9,458,642</u></u>	<u><u>\$ 2,725,002</u></u>	<u><u>\$ 12,183,644</u></u>
Liabilities			
Current Liabilities			
Accounts Payable	\$ 127,470	\$ -	\$ 127,470
Accrued Wages	5,377	3,297	8,674
Intergovernmental Payable	1,289	645,278	646,567
Claims Payable	<u>958,670</u>	<u>430,815</u>	<u>1,389,485</u>
Total Current Liabilities	<u>1,092,806</u>	<u>1,079,390</u>	<u>2,172,196</u>
Noncurrent Liabilities			
Claims Payable (Net of Current Portion)	-	2,237,833	2,237,833
Compensated Absences Payable (Net of Current Portion)	<u>11,059</u>	<u>5,934</u>	<u>16,993</u>
Total Long-Term Liabilities	<u>11,059</u>	<u>2,243,767</u>	<u>2,254,826</u>
Total Liabilities	<u>1,103,865</u>	<u>3,323,157</u>	<u>4,427,022</u>
Net Assets			
Unrestricted	<u>8,354,777</u>	<u>(598,155)</u>	<u>7,756,622</u>
Total Net Assets	<u><u>\$ 8,354,777</u></u>	<u><u>\$ (598,155)</u></u>	<u><u>\$ 7,756,622</u></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, 2011

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 15,319,309	\$ 1,066,201	\$ 16,385,510
Other	<u>133,605</u>	<u>109,381</u>	<u>242,986</u>
Total Operating Revenues	<u>15,452,914</u>	<u>1,175,582</u>	<u>16,628,496</u>
Operating Expenses			
Salaries	\$ 84,191	\$ 47,692	\$ 131,883
Contractual Services	100,586	36,950	137,536
Materials and Supplies	435	494	929
Claims and Judgments	13,769,386	992,629	14,762,015
Other	<u>4,623</u>	<u>40</u>	<u>4,663</u>
Total Operating Expenses	<u>13,959,221</u>	<u>1,077,805</u>	<u>15,037,026</u>
Change in Net Assets	1,493,693	97,777	1,591,470
Net Assets Beginning of Year	<u>6,861,084</u>	<u>(695,932)</u>	<u>6,165,152</u>
Net Assets End of Year	<u>\$ 8,354,777</u>	<u>\$ (598,155)</u>	<u>\$ 7,756,622</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2011

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 15,406,887	\$ 1,066,201	\$ 16,473,088
Cash Received from Other Operating Revenues	133,605	109,381	242,986
Cash Payments for Employee Services and Benefits	(86,179)	(45,879)	(132,058)
Cash Payments to Suppliers for Goods and Services	(78,903)	(46,919)	(125,822)
Cash Payments for Claims	(13,497,361)	(1,366,797)	(14,864,158)
Cash Payments for Other Operating Expenses	<u>(4,623)</u>	<u>(40)</u>	<u>(4,663)</u>
Net Cash Provided by (Used for) Operating Activities	<u>1,873,426</u>	<u>(284,053)</u>	<u>1,589,373</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,873,426	(284,053)	1,589,373
Cash and Cash Equivalents Beginning of Year	<u>7,573,690</u>	<u>3,009,055</u>	<u>10,582,745</u>
Cash and Cash Equivalents End of Year	<u>\$ 9,447,116</u>	<u>\$ 2,725,002</u>	<u>\$ 12,172,118</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 1,493,693</u>	<u>\$ 97,777</u>	<u>\$ 1,591,470</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets			
Due from Other Funds	87,578	-	87,578
Prepays	22,118	-	22,118
Increase (Decrease) in Liabilities			
Accounts Payable	56,275	(9,125)	47,150
Accrued Wages and Benefits	(2,131)	1,237	(894)
Compensated Absences Payable	530	381	911
Due to Other Funds	-	(350)	(350)
Intergovernmental Payable	(387)	(230,661)	(231,048)
Claims Payable	<u>215,750</u>	<u>(143,312)</u>	<u>72,438</u>
Total Adjustments	<u>379,733</u>	<u>(381,830)</u>	<u>(2,097)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,873,426</u>	<u>\$ (284,053)</u>	<u>\$ 1,589,373</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2011*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2011

	George C. Brissel	SCBDD Gifts & Donations	Juvenile Court Gifts & Donations	Total
<i>Assets</i>				
Cash and Cash Equivalents	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 2,680</u>	<u>\$ 165,895</u>
<i>Net Assets</i>				
Held in Trust for Private Purposes	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 2,680</u>	<u>\$ 165,895</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2011

	<u>George C. Brissel</u>	<u>SCBDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
Additions				
Contributions	\$ -	\$ -	\$ 18,515	\$ 18,515
Deductions				
Payments in Accordance with Trust Agreements	-	-	18,631	18,631
Change in Net Assets	-	-	(116)	(116)
Net Assets Beginning of Year	<u>2,190</u>	<u>161,025</u>	<u>2,796</u>	<u>166,011</u>
Net Assets End of Year	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 2,680</u>	<u>\$ 165,895</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
Undivided General Tax				
Assets:				
Cash and Cash Equivalents	\$ 7,163,233	\$ 361,006,704	\$ 361,610,663	\$ 6,559,274
Taxes Receivable	313,009,158	321,204,421	313,009,158	321,204,421
Special Assessments	12,926,910	-	959,721	11,967,189
Total Assets	\$ 333,099,301	\$ 682,211,125	\$ 675,579,542	\$ 339,730,884
Liabilities:				
Intergovernmental Payable	\$ 333,099,301	\$ 318,066,354	\$ 311,434,771	\$ 339,730,884
Undivided Personal Tax				
Assets:				
Cash and Cash Equivalents	\$ 20,865	\$ 3,691,474	\$ 3,678,094	\$ 34,245
Taxes Receivable	1,907,435	1,868,451	1,907,435	1,868,451
Total Assets	\$ 1,928,300	\$ 5,559,925	\$ 5,585,529	\$ 1,902,696
Liabilities:				
Intergovernmental Payable	\$ 1,928,300	\$ 1,878,320	\$ 1,903,924	\$ 1,902,696
Undivided Estate Tax				
Assets:				
Cash and Cash Equivalents	\$ 4,114,403	\$ 8,031,387	\$ 8,796,199	\$ 3,349,591
Liabilities:				
Intergovernmental Payable	\$ 4,114,403	\$ -	\$ 764,812	\$ 3,349,591
Local Government				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 15,879,210	\$ 15,879,210	\$ -
Intergovernmental Receivable	5,849,205	5,157,143	5,849,205	5,157,143
Total Assets	\$ 5,849,205	\$ 21,036,353	\$ 21,728,415	\$ 5,157,143
Liabilities:				
Intergovernmental Payable	\$ 5,849,205	\$ 5,157,143	\$ 5,849,205	\$ 5,157,143

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2011

	Balance 1/1/11	Additions	Reductions	Balance 12/31/11
Library and Local Government Support				
Assets:				
Cash and Cash Equivalents	\$ -	\$ 11,875,482	\$ 11,875,482	\$ -
Intergovernmental Receivable	<u>6,269,466</u>	<u>5,991,197</u>	<u>6,269,466</u>	<u>5,991,197</u>
Total Assets	<u>\$ 6,269,466</u>	<u>\$ 17,866,679</u>	<u>\$ 18,144,948</u>	<u>\$ 5,991,197</u>
Liabilities:				
Intergovernmental Payable	<u>\$ 6,269,466</u>	<u>\$ 5,991,197</u>	<u>\$ 6,269,466</u>	<u>\$ 5,991,197</u>
Court Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 2,900,059</u>	<u>\$ 66,855,489</u>	<u>\$ 65,980,627</u>	<u>\$ 3,774,921</u>
Liabilities:				
Deposits Held and Due to Others	<u>\$ 2,900,059</u>	<u>\$ 66,855,489</u>	<u>\$ 65,980,627</u>	<u>\$ 3,774,921</u>
Other Agency Funds				
Assets:				
Cash and Cash Equivalents	\$ 12,305,275	\$ 79,987,187	\$ 79,922,296	\$ 12,370,166
Cash and Cash Equivalents in Segregated Accounts	10,222	-	1,850	8,372
Taxes Receivable	3,820,843	3,681,951	3,820,843	3,681,951
Intergovernmental Receivable	<u>1,767,889</u>	<u>1,792,614</u>	<u>1,767,889</u>	<u>1,792,614</u>
Total Assets	<u>\$ 17,904,229</u>	<u>\$ 85,461,752</u>	<u>\$ 85,512,878</u>	<u>\$ 17,853,103</u>
Liabilities:				
Intergovernmental Payable	\$ 4,763,895	\$ 2,116,379	\$ 2,539,793	\$ 4,340,481
Undistributed Monies	9,539,595	3,992,225	3,867,317	9,664,503
Deposits Held and Due to Others	<u>3,600,739</u>	<u>284,230</u>	<u>36,850</u>	<u>3,848,119</u>
Total Liabilities	<u>\$ 17,904,229</u>	<u>\$ 6,392,834</u>	<u>\$ 6,443,960</u>	<u>\$ 17,853,103</u>
All Agency Funds				
Assets:				
Cash and Cash Equivalents	\$ 23,603,776	\$ 480,471,444	\$ 481,761,944	\$ 22,313,276
Cash and Cash Equivalents in Segregated Accounts	2,910,281	66,855,489	65,982,477	3,783,293
Taxes Receivable	318,737,436	326,754,823	318,737,436	326,754,823
Special Assessments	12,926,910	-	959,721	11,967,189
Intergovernmental Receivable	<u>13,886,560</u>	<u>12,940,954</u>	<u>13,886,560</u>	<u>12,940,954</u>
Total Assets	<u>\$ 372,064,963</u>	<u>\$ 887,022,710</u>	<u>\$ 881,328,138</u>	<u>\$ 377,759,535</u>
Liabilities:				
Intergovernmental Payable	\$ 356,024,570	\$ 333,209,393	\$ 328,761,971	\$ 360,471,992
Undistributed Monies	9,539,595	3,992,225	3,867,317	9,664,503
Deposits Held and Due to Others	<u>6,500,798</u>	<u>67,139,719</u>	<u>66,017,477</u>	<u>7,623,040</u>
Total Liabilities	<u>\$ 372,064,963</u>	<u>\$ 404,341,337</u>	<u>\$ 398,646,765</u>	<u>\$ 377,759,535</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 13,698,320	\$ 13,698,320	\$ 13,533,924	\$ (164,396)
Permissive Sales Tax	8,000,000	8,000,000	8,816,013	816,013
Charges for Services	8,803,090	8,803,090	8,768,683	(34,407)
Licenses and Permits	38,000	38,000	40,040	2,040
Fines and Forfeitures	429,300	429,300	452,027	22,727
Intergovernmental	9,908,730	9,908,730	9,412,969	(495,761)
Interest	1,591,700	1,591,700	1,879,918	288,218
Rentals	118,000	118,000	138,395	20,395
Other	199,000	199,000	2,079,360	1,880,360
Total Revenues	<u>42,786,140</u>	<u>42,786,140</u>	<u>45,121,329</u>	<u>2,335,189</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,888,272	1,873,637	1,612,978	260,659
Materials and Supplies	28,978	24,055	20,167	3,888
Contractual Services	9,629,016	7,389,939	7,139,556	250,383
Capital Outlay	-	52,672	21,285	31,387
Other	3,312,565	2,479,826	2,176,655	303,171
Total Commissioners' Office	<u>14,858,831</u>	<u>11,820,129</u>	<u>10,970,641</u>	<u>849,488</u>
County Auditor				
Personal Services	931,366	861,545	851,544	10,001
Materials and Supplies	4,659	5,932	5,932	-
Contractual Services	307,503	366,986	366,945	41
Capital Outlay	-	8,759	8,759	-
Other	250	1,020	1,020	-
Total County Auditor	<u>1,243,778</u>	<u>1,244,242</u>	<u>1,234,200</u>	<u>10,042</u>
County Treasurer				
Personal Services	461,890	410,890	387,112	23,778
Materials and Supplies	1,400	1,400	1,388	12
Contractual Services	209,013	260,013	250,358	9,655
Other	500	500	200	300
Total County Treasurer	<u>672,803</u>	<u>672,803</u>	<u>639,058</u>	<u>33,745</u>
Prosecuting Attorney				
Personal Services	2,704,282	2,796,925	2,796,925	-
Materials and Supplies	16,000	811	811	-
Contractual Services	10,000	741	741	-
Capital Outlay	-	1,236	1,236	-
Other	206,782	57,851	57,851	-
Total Prosecuting Attorney	<u>\$ 2,937,064</u>	<u>\$ 2,857,564</u>	<u>\$ 2,857,564</u>	<u>\$ -</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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 473,312	\$ 470,802	\$ 470,468	\$ 334
Materials and Supplies	1,500	2,700	2,700	-
Contractual Services	41,000	41,710	41,670	40
Other	1,198	1,798	1,792	6
Total Recorder	517,010	517,010	516,630	380
Record Center				
Personal Services	-	\$ 93,001	\$ 92,105	896
Materials and Supplies	-	1,407	1,227	180
Contractual Services	-	3,035	2,996	39
Other	-	965	614	351
Total Record Center	-	98,408	96,942	1,466
Board of Elections				
Personal Services	1,575,467	1,476,288	1,376,297	99,991
Materials and Supplies	43,990	92,241	86,795	5,446
Contractual Services	432,986	413,914	355,849	58,065
Capital Outlay	62,000	132,000	128,838	3,162
Other	14,462	14,462	9,602	4,860
Total Board of Elections	2,128,905	2,128,905	1,957,381	171,524
Data Processing				
Personal Services	1,406,652	1,411,102	1,411,080	22
Materials and Supplies	10,061	5,436	5,102	334
Contractual Services	388,986	358,371	355,950	2,421
Capital Outlay	-	33,022	33,022	-
Other	13,000	10,768	10,768	-
Total Data Processing	1,818,699	1,818,699	1,815,922	2,777
Buildings and Grounds Maintenance				
Personal Services	173,377	173,377	173,100	277
Materials and Supplies	382,206	373,206	359,878	13,328
Contractual Services	227,842	236,842	235,683	1,159
Total Buildings and Grounds Maintenance	783,425	783,425	768,661	14,764
Total General Government - Legislative and Executive	\$ 24,960,515	\$ 21,941,185	\$ 20,856,999	\$ 1,084,186 (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, 2011*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
General Government - Judicial				
Court of Appeals				
Materials and Supplies	\$ 68,525	\$ 56,895	\$ 56,895	\$ -
Contractual Services	99,939	112,239	108,717	3,522
Capital Outlay	5,000	7,330	7,330	-
Other	18,000	15,000	14,845	155
Total Court of Appeals	191,464	191,464	187,787	3,677
Common Pleas Court				
Personal Services	2,746,780	2,752,378	2,750,222	2,156
Materials and Supplies	51,761	61,244	60,185	1,059
Contractual Services	217,713	193,369	192,503	866
Capital Outlay	-	12,344	12,344	-
Other	35,509	32,523	30,908	1,615
Total Common Pleas Court	3,051,763	3,051,858	3,046,162	5,696
Common Pleas Jury Commission				
Personal Services	118,751	118,656	118,578	78
Total Common Pleas Jury Commission	118,751	118,656	118,578	78
Juvenile Court				
Personal Services	2,580,536	2,581,224	2,581,025	199
Materials and Supplies	41,519	33,714	33,447	267
Contractual Services	116,337	116,342	116,261	81
Capital Outlay	22,000	32,934	32,934	-
Other	11,346	7,524	7,524	-
Total Juvenile Court	2,771,738	2,771,738	2,771,191	547
Probate Court				
Personal Services	606,524	608,028	607,841	187
Materials and Supplies	9,846	9,509	9,506	3
Contractual Services	75,321	72,880	71,993	887
Other	500	1,773	1,773	-
Total Probate Court	692,191	692,190	691,113	1,077
Clerk of Courts				
Personal Services	1,191,344	1,221,344	1,194,897	26,447
Materials and Supplies	16,430	16,430	12,950	3,480
Contractual Services	290,476	256,475	249,347	7,128
Capital Outlay	-	4,000	3,600	400
Other	500	500	-	500
Total Clerk of Courts	1,498,750	1,498,749	1,460,794	37,955
Public Defender				
Personal Services	1,424,994	1,427,994	1,423,542	4,452
Materials and Supplies	5,082	5,082	3,952	1,130
Contractual Services	951,444	1,081,444	960,022	121,422
Other	47,000	41,000	836	40,164
Total Public Defender	\$ 2,428,520	\$ 2,555,520	\$ 2,388,352	\$ 167,168

(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, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Municipal Court				
Personal Services	\$ 650,319	\$ 650,319	\$ 627,195	\$ 23,124
Contractual Services	29,771	29,771	27,070	2,701
Total Municipal Court	680,090	680,090	654,265	25,825
Total General Government - Judicial	11,433,267	11,560,265	11,318,242	242,023
Public Safety				
Sheriff				
Personal Services	10,165,958	10,100,959	10,071,187	29,772
Materials and Supplies	1,085,204	1,085,204	1,080,536	4,668
Contractual Services	2,887,516	2,914,097	2,899,874	14,223
Capital Outlay	-	69,975	67,119	2,856
Other	48,071	48,071	44,809	3,262
Total Sheriff	14,186,749	14,218,306	14,163,525	54,781
Coroner				
Personal Services	524,276	517,276	514,207	3,069
Materials and Supplies	30,339	30,339	26,493	3,846
Contractual Services	207,336	214,337	205,850	8,487
Other	990	990	459	531
Total Coroner	762,941	762,942	747,009	15,933
911 Central Dispatch				
Other	\$ -	\$ 2,659,402	\$ 2,659,402	\$ -
Total 911 Central Dispatch	-	2,659,402	2,659,402	-
Total Public Safety	14,949,690	17,640,650	17,569,936	70,714
Public Works				
Buildings and Grounds Capital				
Capital Outlay	167,410	117,757	117,579	178
Total Buildings and Grounds Capital	167,410	117,757	117,579	178
Total Public Works	167,410	117,757	117,579	178
Human Services				
Veteran's Service Commission				
Personal Services	873,948	848,748	746,265	102,483
Materials and Supplies	28,203	31,203	27,717	3,486
Contractual Services	104,285	161,428	128,515	32,913
Capital Outlay	-	16,000	12,945	3,055
Other	408,551	405,551	399,583	5,968
Total Veteran's Service Commission	1,414,987	1,462,930	1,315,025	147,905
Total Human Services	1,414,987	1,462,930	1,315,025	147,905
Total Expenditures	52,925,869	52,722,787	51,177,781	1,545,006
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,139,729)	(9,936,647)	(6,056,452)	3,880,195 (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, 2011*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u></u>
<i>Other Financing Sources (Uses)</i>				
Sale of Capital Assets	-	-	47,806	47,806
Transfers Out	-	(500,000)	(500,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>(500,000)</u>	<u>(452,194)</u>	<u>47,806</u>
<i>Net Change in Fund Balance</i>	(10,139,729)	(10,436,647)	(6,508,646)	3,928,001
<i>Fund Balance at Beginning of Year - Restated</i>	7,148,931	7,148,931	7,148,931	-
<i>Prior Year Encumbrances Appropriated</i>	<u>4,259,041</u>	<u>4,259,041</u>	<u>4,259,041</u>	<u>-</u>
<i>Fund Balance at End of Year</i>	<u>\$ 1,268,243</u>	<u>\$ 971,325</u>	<u>\$ 4,899,326</u>	<u>\$ 3,928,001</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 27,979,070	\$ 27,979,070	\$ 27,778,403	\$ (200,667)
Charges for Services		-	611,121	611,121
Intergovernmental	21,178,675	21,284,675	21,068,349	(216,326)
Interest	-	-	652	652
Rentals	-	-	443	443
Other	<u>1,568,366</u>	<u>1,568,366</u>	<u>827,508</u>	<u>(740,858)</u>
Total Revenues	<u>50,726,111</u>	<u>50,832,111</u>	<u>50,286,476</u>	<u>(545,635)</u>
Expenditures				
Current:				
Health				
Personal Services	33,914,742	32,214,209	31,094,496	1,119,713
Materials and Supplies	1,882,129	1,965,177	1,848,523	116,654
Contractual Services	2,871,586	4,300,391	3,710,025	590,366
Capital Outlay	868,886	978,621	582,136	396,485
Other	<u>9,103,591</u>	<u>9,277,335</u>	<u>8,638,582</u>	<u>638,753</u>
Total Expenditures	<u>48,640,934</u>	<u>48,735,733</u>	<u>45,873,762</u>	<u>2,861,971</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,085,177</u>	<u>2,096,378</u>	<u>4,412,714</u>	<u>2,316,336</u>
Other Financing Use				
Transfers Out	<u>(429,313)</u>	<u>(399,313)</u>	<u>(350,000)</u>	<u>49,313</u>
Net Change in Fund Balance	1,655,864	1,697,065	4,062,714	2,365,649
Fund Balance Beginning of Year	21,889,944	21,889,944	21,889,944	-
Prior Year Encumbrances Appropriated	<u>1,456,456</u>	<u>1,456,456</u>	<u>1,456,456</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 25,002,264</u>	<u>\$ 25,043,465</u>	<u>\$ 27,409,114</u>	<u>\$ 2,365,649</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, 2011

	Budgeted Amounts			Variance with
	Original	Budget	Actual	Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 6,100,000	\$ 6,100,000	\$ 6,125,329	\$ 25,329
Charges for Services	35,885	35,885	4,548	(31,337)
Intergovernmental	32,670,567	32,670,567	34,346,231	1,675,664
Interest	500	500	154	(346)
Other	<u>184,815</u>	<u>184,815</u>	<u>151,306</u>	<u>(33,509)</u>
Total Revenues	<u>38,991,767</u>	<u>38,991,767</u>	<u>40,627,568</u>	<u>1,635,801</u>
Expenditures				
Current:				
Health				
Personal Services	1,913,922	1,956,964	1,933,976	22,988
Materials and Supplies	56,253	67,253	62,112	5,141
Contractual Services	38,576,449	38,785,902	38,684,247	101,655
Capital Outlay	84,043	1,228,638	1,081,556	147,082
Other	<u>492,478</u>	<u>682,865</u>	<u>481,230</u>	<u>201,635</u>
Total Expenditures	<u>41,123,145</u>	<u>42,721,622</u>	<u>42,243,121</u>	<u>478,501</u>
Net Change in Fund Balance	(2,131,378)	(3,729,855)	(1,615,553)	2,114,302
Fund Balance Beginning of Year	7,434,529	7,434,529	7,434,529	-
Prior Year Encumbrances Appropriated	<u>2,158,547</u>	<u>2,158,547</u>	<u>2,158,547</u>	-
Fund Balance End of Year	<u>\$ 7,461,698</u>	<u>\$ 5,863,221</u>	<u>\$ 7,977,523</u>	<u>\$ 2,114,302</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, 2011

	Budgeted Amounts			Variance with
	Original	Budget	Actual	Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 8,336,126	\$ 8,336,126	\$ 8,216,350	\$ (119,776)
Charges for Services	-	-	1,274,507	1,274,507
Intergovernmental	13,803,833	13,803,833	15,080,645	1,276,812
Interest	-	-	193	193
Other	<u>100,000</u>	<u>100,000</u>	<u>74,307</u>	<u>(25,693)</u>
Total Revenues	<u>22,239,959</u>	<u>22,239,959</u>	<u>24,646,002</u>	<u>2,406,043</u>
Expenditures				
Current:				
Human Services				
Personal Services	4,198,129	4,263,129	4,245,918	17,211
Materials and Supplies	770	36,770	27,711	9,059
Contractual Services	18,740,178	13,836,374	12,987,213	849,161
Capital Outlay	10,314	45,814	39,512	6,302
Other	<u>2,395,350</u>	<u>12,362,654</u>	<u>9,144,566</u>	<u>3,218,088</u>
Total Expenditures	<u>25,344,741</u>	<u>30,544,741</u>	<u>26,444,920</u>	<u>4,099,821</u>
Net Change in Fund Balance	(3,104,782)	(8,304,782)	(1,798,918)	6,505,864
Fund Balance Beginning of Year	6,451,468	6,451,468	6,451,468	-
Prior Year Encumbrances Appropriated	<u>3,104,782</u>	<u>3,104,782</u>	<u>3,104,782</u>	-
Fund Balance End of Year	<u>\$ 6,451,468</u>	<u>\$ 1,251,468</u>	<u>\$ 7,757,332</u>	<u>\$ 6,505,864</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, 2011

	Budgeted Amounts			Variance with
	Original	Budget	Actual	Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 33,052,435	\$ 31,252,435	\$ 25,211,180	\$ (6,041,255)
Other	<u>5,000,000</u>	<u>2,000,000</u>	<u>8,137,942</u>	<u>6,137,942</u>
Total Revenues	<u>38,052,435</u>	<u>33,252,435</u>	<u>33,349,122</u>	<u>96,687</u>
Expenditures				
Current:				
Human Services				
Personal Services	24,901,526	24,901,526	24,195,170	706,356
Materials and Supplies	558,427	558,427	450,326	108,101
Contractual Services	16,038,570	7,388,570	4,810,062	2,578,508
Capital Outlay	10,304	157,304	157,189	115
Other	<u>680,955</u>	<u>4,383,955</u>	<u>2,347,303</u>	<u>2,036,652</u>
Total Expenditures	<u>42,189,782</u>	<u>37,389,782</u>	<u>31,960,050</u>	<u>5,429,732</u>
Net Change in Fund Balance	(4,137,347)	(4,137,347)	1,389,072	5,526,419
Fund Balance Beginning of Year	2,222,024	2,222,024	2,222,024	-
Prior Year Encumbrances Appropriated	<u>1,916,660</u>	<u>1,916,660</u>	<u>1,916,660</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,337</u>	<u>\$ 1,337</u>	<u>\$ 5,527,756</u>	<u>\$ 5,526,419</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, 2011

<i>Real Estate Tax Overpayment</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 800,000	\$ -	\$ (800,000)
Expenditures			
Current:			
Other			
Other	2,122,971	350,000	1,772,971
Total Expenditures	<u>2,122,971</u>	<u>350,000</u>	<u>1,772,971</u>
Net Change in Fund Balance	(1,322,971)	(350,000)	972,971
Fund Balance Beginning of Year	<u>1,322,971</u>	<u>1,322,971</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 972,971</u>	<u>\$ 972,971</u>

<i>Certificate of Title Administration</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,200,000	\$ 2,288,660	\$ 88,660
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,360,000	1,277,135	82,865
Materials and Supplies	32,847	29,656	3,191
Contractual Services	178,492	176,066	2,426
Capital Outlay	4,000	3,802	198
Other	<u>1,000</u>	<u>547</u>	<u>453</u>
Total Expenditures	<u>1,576,339</u>	<u>1,487,206</u>	<u>89,133</u>
Net Change in Fund Balance	623,661	801,454	177,793
Fund Balance Beginning of Year	970,359	970,359	-
Prior Year Encumbrances Appropriated	<u>3,339</u>	<u>3,339</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,597,359</u>	<u>\$ 1,775,152</u>	<u>\$ 177,793</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, 2011

	Recorder's Equipment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 195,000	\$ 207,204	\$ 12,204
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	81,716	81,019	697
Materials and Supplies	9,000	8,967	33
Contractual Services	172,246	168,135	4,111
Capital Outlay	1,743	1,743	-
Other	9	9	-
Total Expenditures	<u>264,714</u>	<u>259,873</u>	<u>4,841</u>
Net Change in Fund Balance	(69,714)	(52,669)	17,045
Fund Balance Beginning of Year	55,508	55,508	-
Prior Year Encumbrances Appropriated	<u>14,206</u>	<u>14,206</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 17,045</u>	<u>\$ 17,045</u>

	Unclaimed Money		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 222,542	\$ 222,542
Expenditures			
Current:			
Other			
Other	705,177	147,102	558,075
Total Expenditures	<u>705,177</u>	<u>147,102</u>	<u>558,075</u>
Net Change in Fund Balance	(705,177)	75,440	780,617
Fund Balance Beginning of Year	695,177	695,177	-
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 780,617</u>	<u>\$ 780,617</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, 2011

<i>Citizens Building Operating</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rent	\$ 150,000	\$ 196,460	\$ 46,460
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	334,747	283,322	51,425
Materials and Supplies	491,079	450,297	40,782
Contractual Services	173,775	135,542	38,233
Capital Outlay	29,018	26,382	2,636
Other	23,770	-	23,770
Total Expenditures	1,052,389	895,543	156,846
Deficiency of Revenues Under Expenditures	(902,389)	(699,083)	203,306
Other Financing Source			
Transfers In	1,116,000	500,000	(616,000)
Net Change in Fund Balance	213,611	(199,083)	(412,694)
Fund Balance Beginning of Year	129,799	129,799	-
Prior Year Encumbrances Appropriated	117,643	117,643	-
Fund Balance End of Year	\$ 461,053	\$ 48,359	\$ (412,694)

<i>Building Inspection</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 654,000	\$ 799,013	\$ 145,013
Expenditures			
Current:			
Public Safety			
Personal Services	521,246	506,963	14,283
Materials and Supplies	19,615	19,160	455
Contractual Services	80,404	80,239	165
Other	4,500	4,460	40
Total Expenditures	625,765	610,822	14,943
Net Change in Fund Balance	28,235	188,191	159,956
Fund Balance Beginning of Year	356,939	356,939	-
Prior Year Encumbrances Appropriated	10,764	10,764	-
Fund Balance End of Year	\$ 395,938	\$ 555,894	\$ 159,956

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

	<u>Sheriff's Policing Rotary</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 2,250,000	\$ 2,262,241	\$ 12,241
Intergovernmental	50,000	178,846	128,846
Other	-	1,853	1,853
Total Revenues	<u>2,300,000</u>	<u>2,442,940</u>	<u>142,940</u>
Expenditures			
Current:			
Public Safety			
Personal Services	2,387,923	2,282,907	105,016
Materials and Supplies	60,233	30,617	29,616
Contractual Services	79,922	72,723	7,199
Capital Outlay	10,000	10,000	-
Other	7,792	4,104	3,688
Total Expenditures	<u>2,545,870</u>	<u>2,400,351</u>	<u>145,519</u>
Net Change in Fund Balance	(245,870)	42,589	288,459
Fund Balance Beginning of Year	232,089	232,089	-
Prior Year Encumbrances Appropriated	<u>13,781</u>	<u>13,781</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 288,459</u>	<u>\$ 288,459</u>

	<u>Personal Property Tax Overpayment</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund Balance Beginning of Year	\$ 454,078	\$ 454,078	\$ -
Fund Balance End of Year	<u>\$ 454,078</u>	<u>\$ 454,078</u>	<u>\$ -</u>

	<u>Rotary Abstract Fee</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund Balance Beginning of Year	\$ 2,493	\$ 2,493	\$ -
Fund Balance End of Year	<u>\$ 2,493</u>	<u>\$ 2,493</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, 2011

	<i>Forfeiture of Subdivision Bond</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 19,790	\$ 19,790
Other	-	1	1
Total Revenues	-	19,791	19,791
Expenditures			
Current:			
General Government - Legislative and Executive			
Capital Outlay	8,500	-	8,500
Net Change in Fund Balance	(8,500)	19,791	28,291
Fund Balance Beginning of Year	42,432	42,432	-
Fund Balance End of Year	<u>\$ 33,932</u>	<u>\$ 62,223</u>	<u>\$ 28,291</u>

	<i>Real Estate Tax Prepayment</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$ 5,500	\$ 501	\$ (4,999)
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	5,500	-	5,500
Capital Outlay	4,810	4,810	-
Other	852	-	852
Total Expenditures	11,162	4,810	6,352
Net Change in Fund Balance	(5,662)	(4,309)	1,353
Fund Balance Beginning of Year	852	852	-
Prior Year Encumbrances Appropriated	4,810	4,810	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,353</u>	<u>\$ 1,353</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, 2011

Victim Assistance

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 193,514	\$ 205,501	\$ 11,987
Expenditures			
Current:			
Human Services			
Personal Services	256,876	205,501	51,375
Net Change in Fund Balance	(63,362)	-	63,362
Fund Balance Beginning of Year	75,085	75,085	-
Fund Balance End of Year	\$ 11,723	\$ 75,085	\$ 63,362

Youth Services

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,900,000	\$ 1,987,402	\$ 87,402
Other	-	9,399	9,399
Total Revenues	1,900,000	1,996,801	96,801
Expenditures			
Current:			
Public Safety			
Personal Services	1,260,290	1,149,198	111,092
Materials and Supplies	54,054	23,938	30,116
Contractual Services	1,119,149	1,071,630	47,519
Capital Outlay	15,755	15,755	-
Other	83,091	27,791	55,300
Total Expenditures	2,532,339	2,288,312	244,027
Deficiency of Revenues Under Expenditures	(632,339)	(291,511)	340,828
Other Financing Source			
Transfers In	5,575	-	(5,575)
Net Change in Fund Balance	(626,764)	(291,511)	335,253
Fund Balance Beginning of Year	454,403	454,403	-
Prior Year Encumbrances Appropriated	417,362	417,362	-
Fund Balance End of Year	\$ 245,001	\$ 580,254	\$ 335,253

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

	<i>Pass Through Grants</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,735	\$ 81,051	\$ 45,316
Expenditures			
Intergovernmental	80,938	80,938	-
Net Change in Fund Balance	(45,203)	113	45,316
Fund Balance Beginning of Year	45,203	45,203	-
Fund Balance End of Year	-	\$ 45,316	\$ 45,316

	<i>Justice System Sales Tax</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prior Year Encumbrances Appropriated	\$ 1,379	\$ 1,379	\$ -
Fund Balance End of Year	\$ 1,379	\$ 1,379	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,375,099	\$ 1,009,234	\$ (1,365,865)
Other	-	85,810	85,810
Total Revenues	<u>2,375,099</u>	<u>1,095,044</u>	<u>(1,280,055)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	2,345,209	1,548,968	796,241
Other	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total Expenditures	<u>2,385,209</u>	<u>1,548,968</u>	<u>836,241</u>
Net Change in Fund Balance	(10,110)	(453,924)	(443,814)
Fund Deficit Beginning of Year	(934,153)	(934,153)	-
Prior Year Encumbrances Appropriated	<u>944,263</u>	<u>944,263</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (443,814)</u>	<u>\$ (443,814)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 537,712	\$ 531,746	\$ (5,966)
Intergovernmental	1,023,324	1,072,793	49,469
Interest	-	12	12
Total Revenues	<u>1,561,036</u>	<u>1,604,551</u>	<u>43,515</u>
Expenditures			
Current:			
Public Safety			
Personal Services	1,229,179	842,735	386,444
Materials and Supplies	47,966	18,434	29,532
Contractual Services	378,805	348,643	30,162
Capital Outlay	1,654,568	1,641,280	13,288
Other	<u>16,689</u>	<u>5,705</u>	<u>10,984</u>
Total Expenditures	<u>3,327,207</u>	<u>2,856,797</u>	<u>470,410</u>
Net Change in Fund Balance	(1,766,171)	(1,252,246)	513,925
Fund Balance Beginning of Year	1,960,993	1,960,993	-
Prior Year Encumbrances Appropriated	<u>1,625,208</u>	<u>1,625,208</u>	-
Fund Balance End of Year	<u>\$ 1,820,030</u>	<u>\$ 2,333,955</u>	<u>\$ 513,925</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, 2011

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 756,037	\$ 401,146	\$ (354,891)
Expenditures			
Current:			
Human Services			
Personal Services	425,254	425,254	-
Net Change in Fund Balance	330,783	(24,108)	(354,891)
Fund Balance Beginning of Year	100,481	100,481	-
Fund Balance End of Year	<u>\$ 431,264</u>	<u>\$ 76,373</u>	<u>\$ (354,891)</u>

	Community Development		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 8,183,781	\$ 3,656,743	\$ (4,527,038)
Interest	-	86	86
Other	434,567	845,339	410,772
Total Revenues	<u>8,618,348</u>	<u>4,502,168</u>	<u>(4,116,180)</u>
Expenditures			
Current:			
Public Works			
Materials and Supplies	40,000	-	40,000
Contractual Services	6,347,912	4,526,537	1,821,375
Capital Outlay	2,217,601	1,956,573	261,028
Other	128,872	14,881	113,991
Total Expenditures	<u>8,734,385</u>	<u>6,497,991</u>	<u>2,236,394</u>
Net Change in Fund Balance	(116,037)	(1,995,823)	(1,879,786)
Fund Deficit Beginning of Year	(2,778,364)	(2,778,364)	-
Prior Year Encumbrances Appropriated	3,090,874	3,090,874	-
Fund Deficit End of Year	<u>\$ 196,473</u>	<u>\$ (1,683,313)</u>	<u>\$ (1,879,786)</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Coroner Laboratory
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 75,762	\$ 25,762
Other	-	316	316
Total Revenues	<u>50,000</u>	<u>76,078</u>	<u>26,078</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	5,000	100	4,900
Contractual Services	37,608	15,065	22,543
Capital Outlay	6,000	-	6,000
Other	<u>5,000</u>	<u>2,037</u>	<u>2,963</u>
Total Expenditures	<u>53,608</u>	<u>17,202</u>	<u>36,406</u>
Net Change in Fund Balance	(3,608)	58,876	62,484
Fund Balance Beginning of Year	215,522	215,522	-
Prior Year Encumbrances Appropriated	<u>3,608</u>	<u>3,608</u>	-
Fund Balance End of Year	<u>\$ 215,522</u>	<u>\$ 278,006</u>	<u>\$ 62,484</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Computer Technology
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,920,000	\$ 2,242,914	\$ 322,914
Other	<u>98,768</u>	<u>183,671</u>	<u>84,903</u>
Total Revenues	<u>2,018,768</u>	<u>2,426,585</u>	<u>407,817</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,653,936	1,324,850	329,086
Materials and Supplies	147,701	60,658	87,043
Contractual Services	1,029,814	890,809	139,005
Capital Outlay	160,666	62,962	97,704
Other	<u>275,521</u>	<u>154,471</u>	<u>121,050</u>
Total Expenditures	<u>3,267,638</u>	<u>2,493,750</u>	<u>773,888</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,248,870)	(67,165)	1,181,705
Other Financing Sources (Uses)			
Advances In	-	66,465	66,465
Advances Out	<u>(77,090)</u>	<u>(77,090)</u>	<u>-</u>
Total Other Financing Sources (Uses)	(77,090)	(10,625)	66,465
Net Change in Fund Balance	(1,325,960)	(77,790)	1,248,170
Fund Balance Beginning of Year - Restated	4,717,502	4,717,502	-
Prior Year Encumbrances Appropriated	<u>127,233</u>	<u>127,233</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,518,775</u>	<u>\$ 4,766,945</u>	<u>\$ 1,248,170</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 615,371	\$ 722,425	\$ 107,054
Other	<u>125,000</u>	<u>421</u>	<u>(124,579)</u>
Total Revenues	<u>740,371</u>	<u>722,846</u>	<u>(17,525)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	686,655	548,711	137,944
Materials and Supplies	27,562	10,473	17,089
Contractual Services	164,019	159,612	4,407
Capital Outlay	23,191	23,190	1
Other	<u>185,812</u>	<u>4,875</u>	<u>180,937</u>
Total Expenditures	<u>1,087,239</u>	<u>746,861</u>	<u>340,378</u>
Net Change in Fund Balance	(346,868)	(24,015)	322,853
Fund Balance Beginning of Year	340,167	340,167	-
Prior Year Encumbrances Appropriated	<u>36,071</u>	<u>36,071</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 29,370</u>	<u>\$ 352,223</u>	<u>\$ 322,853</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 600,000	\$ 710,006	\$ 110,006
Fines and Forfeitures	-	2,738	2,738
Other	<u>24,000</u>	<u>35,804</u>	<u>11,804</u>
Total Revenues	<u>624,000</u>	<u>748,548</u>	<u>124,548</u>
Expenditures			
Current:			
Health			
Personal Services	572,965	564,781	8,184
Materials and Supplies	69,844	64,815	5,029
Contractual Services	119,253	112,176	7,077
Capital Outlay	3,602	2,602	1,000
Other	<u>10,527</u>	<u>10,527</u>	<u>-</u>
Total Expenditures	<u>776,191</u>	<u>754,901</u>	<u>21,290</u>
Net Change in Fund Balance	(152,191)	(6,353)	145,838
Fund Balance Beginning of Year	129,389	129,389	-
Prior Year Encumbrances Appropriated	<u>39,691</u>	<u>39,691</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 16,889</u>	<u>\$ 162,727</u>	<u>\$ 145,838</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, 2011

	Immobilization and Impoundment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 3,535	\$ 3,535
Net Change in Fund Balance	-	3,535	3,535
Fund Balance Beginning of Year	39,091	39,091	-
Fund Balance End of Year	<u>\$ 39,091</u>	<u>\$ 42,626</u>	<u>\$ 3,535</u>

	In - Home Detention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
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) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 3,000,000	\$ 3,773,590	\$ 773,590
Charges for Services	-	11,175	11,175
Licenses and Permits	-	5,825	5,825
Fines and Forfeitures	-	93,762	93,762
Intergovernmental	12,745,180	11,809,656	(935,524)
Interest	-	145	145
Other	-	74,329	74,329
Total Revenues	<u>15,745,180</u>	<u>15,768,482</u>	<u>23,302</u>
Expenditures			
Current:			
Public Works			
Personal Services	7,030,301	6,963,707	66,594
Materials and Supplies	2,734,896	2,682,119	52,777
Contractual Services	1,666,794	1,501,328	165,466
Capital Outlay	6,837,322	6,647,218	190,104
Other	<u>30,923</u>	<u>12,776</u>	<u>18,147</u>
Total Public Works	<u>18,300,236</u>	<u>17,807,148</u>	<u>493,088</u>
Debt Service			
Principal Retirement	<u>134,683</u>	<u>134,683</u>	<u>-</u>
Total Expenditures	<u>18,434,919</u>	<u>17,941,831</u>	<u>493,088</u>
Net Change in Fund Balance	(2,689,739)	(2,173,349)	516,390
Fund Balance Beginning of Year	1,858,811	1,858,811	-
Prior Year Encumbrances Appropriated	<u>1,080,928</u>	<u>1,080,928</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 250,000</u>	<u>\$ 766,390</u>	<u>\$ 516,390</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, 2011

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 205,351	\$ 205,351
Other	<u>250,000</u>	<u>5,526</u>	<u>(244,474)</u>
Total Revenues	<u>250,000</u>	<u>210,877</u>	<u>(39,123)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	273,976	184,714	89,262
Contractual Services	22,126	19,801	2,325
Capital Outlay	20,000	-	20,000
Other	<u>11,683</u>	<u>7,888</u>	<u>3,795</u>
Total Expenditures	<u>327,785</u>	<u>212,403</u>	<u>115,382</u>
Net Change in Fund Balance	(77,785)	(1,526)	76,259
Fund Balance Beginning of Year	47,533	47,533	-
Prior Year Encumbrances Appropriated	<u>30,252</u>	<u>30,252</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 76,259</u>	<u>\$ 76,259</u>

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,500	\$ 4,868	\$ (632)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	2,101	1,039	1,062
Contractual Services	1,845	1,671	174
Capital Outlay	400	-	400
Other	<u>1,433</u>	<u>1,343</u>	<u>90</u>
Total Expenditures	<u>5,779</u>	<u>4,053</u>	<u>1,726</u>
Net Change in Fund Balance	(279)	815	1,094
Fund Balance Beginning of Year	931	931	-
Prior Year Encumbrances Appropriated	<u>280</u>	<u>280</u>	-
Fund Balance End of Year	<u>\$ 932</u>	<u>\$ 2,026</u>	<u>\$ 1,094</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, 2011

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,500,000	\$ 3,724,877	\$ 224,877
Fines and Forfeitures	-	406	406
Other	-	60,010	60,010
Total Revenues	<u>3,500,000</u>	<u>3,785,293</u>	<u>285,293</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,693,414	2,540,625	152,789
Materials and Supplies	46,694	18,593	28,101
Contractual Services	813,898	687,268	126,630
Capital Outlay	81,600	57,323	24,277
Other	31,124	28,965	2,159
Total Expenditures	<u>3,666,730</u>	<u>3,332,774</u>	<u>333,956</u>
Net Change in Fund Balance	(166,730)	452,519	619,249
Fund Balance Beginning of Year	1,868,567	1,868,567	-
Prior Year Encumbrances Appropriated	<u>166,729</u>	<u>166,729</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,868,566</u>	<u>\$ 2,487,815</u>	<u>\$ 619,249</u>

	Sheriff's Litter Patrol		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenue			
Intergovernmental	\$ 85,000	\$ 85,000	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	88,378	87,520	858
Materials and Supplies	6,844	2,087	4,757
Contractual Services	1,694	546	1,148
Total Expenditures	<u>96,916</u>	<u>90,153</u>	<u>6,763</u>
Net Change in Fund Balance	(11,916)	(5,153)	6,763
Fund Balance Beginning of Year	9,878	9,878	-
Prior Year Encumbrances Appropriated	<u>2,038</u>	<u>2,038</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 6,763</u>	<u>\$ 6,763</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 30,000	\$ 43,544	\$ 13,544
Intergovernmental	872,785	872,772	(13)
Other	-	32	32
Total Revenues	<u>902,785</u>	<u>916,348</u>	<u>13,563</u>
Expenditures			
Current:			
Public Safety			
Personal Services	777,959	718,016	59,943
Materials and Supplies	50,590	41,603	8,987
Contractual Services	132,472	81,436	51,036
Capital Outlay	4,753	1,003	3,750
Other	50,326	46,206	4,120
Total Public Safety	<u>1,016,100</u>	<u>888,264</u>	<u>127,836</u>
Total Expenditures	<u>1,016,100</u>	<u>888,264</u>	<u>127,836</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(113,315)</u>	<u>28,084</u>	<u>141,399</u>
Other Financing Sources (Uses)			
Advances In	73,425	73,425	-
Advances Out	<u>(139,890)</u>	<u>(66,465)</u>	<u>73,425</u>
Total Other Financing Sources (Uses)	<u>(66,465)</u>	<u>6,960</u>	<u>73,425</u>
Net Change in Fund Balance	(179,780)	35,044	214,824
Fund Balance Beginning of Year	248,967	248,967	-
Prior Year Encumbrances Appropriated	<u>18,926</u>	<u>18,926</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 88,113</u>	<u>\$ 302,937</u>	<u>\$ 214,824</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Day Reporting

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	<u>581</u>	<u>581</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 581</u>	<u>\$ 581</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 44,549	\$ (5,451)
Interest	<u>23</u>	<u>23</u>	<u>-</u>
Total Revenues	<u>50,023</u>	<u>44,572</u>	<u>(5,451)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	80,000	44,091	35,909
Materials and Supplies	4,489	1,104	3,385
Capital Outlay	<u>46,484</u>	<u>46,484</u>	<u>-</u>
Total Expenditures	<u>130,973</u>	<u>91,679</u>	<u>39,294</u>
Net Change in Fund Balance	(80,950)	(47,107)	33,843
Fund Balance Beginning of Year	114,726	114,726	-
Prior Year Encumbrances Appropriated	<u>44,835</u>	<u>44,835</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 78,611</u>	<u>\$ 112,454</u>	<u>\$ 33,843</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, 2011

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 10,370	\$ 10,370
Intergovernmental	135,000	61,697	(73,303)
Other	-	23,848	23,848
Total Revenues	<u>135,000</u>	<u>95,915</u>	<u>(39,085)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	29,610	21,352	8,258
Contractual Services	60,813	54,158	6,655
Capital Outlay	32,500	28,313	4,187
Other	<u>31,577</u>	<u>18,000</u>	<u>13,577</u>
Total Expenditures	<u>154,500</u>	<u>121,823</u>	<u>32,677</u>
Net Change in Fund Balance	(19,500)	(25,908)	(6,408)
Fund Balance Beginning of Year	48,672	48,672	-
Prior Year Encumbrances Appropriated	<u>20,762</u>	<u>20,762</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 49,934</u>	<u>\$ 43,526</u>	<u>\$ (6,408)</u>

House Arrest

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 28,376	\$ 28,376
Expenditures			
Current:			
Public Safety			
Contractual Services	<u>60,754</u>	<u>30,000</u>	<u>30,754</u>
Net Change in Fund Balance	(60,754)	(1,624)	59,130
Fund Balance Beginning of Year	300,165	300,165	-
Prior Year Encumbrances Appropriated	<u>30,754</u>	<u>30,754</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 270,165</u>	<u>\$ 329,295</u>	<u>\$ 59,130</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, 2011

	State Probation Supervision Fees		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 27,586	\$ 7,586
Expenditures			
Current:			
Public Safety			
Materials and Supplies	15,043	1,749	13,294
Contractual Services	5,000	389	4,611
Total Expenditures	20,043	2,138	17,905
Net Change in Fund Balance	(43)	25,448	25,491
Fund Balance Beginning of Year	96,404	96,404	-
Prior Year Encumbrances Appropriated	43	43	-
Fund Balance End of Year	<u>\$ 96,404</u>	<u>\$ 121,895</u>	<u>\$ 25,491</u>

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 750	\$ 3,426	\$ 2,676
Expenditures			
Current			
Public Safety			
Contractual Services	750	-	750
Net Change in Fund Balance	-	3,426	3,426
Fund Balance Beginning of Year	5,455	5,455	-
Fund Balance End of Year	<u>\$ 5,455</u>	<u>\$ 8,881</u>	<u>\$ 3,426</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, 2011

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 2,421	\$ 2,421
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,828	573	2,255
Net Change in Fund Balance	(2,828)	1,848	4,676
Fund Balance Beginning of Year	2,828	2,828	-
Fund Balance End of Year	\$ -	\$ 4,676	\$ 4,676

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 317,586	\$ 243,638	\$ (73,948)
Expenditures			
Current:			
Public Safety			
Personal Services	317,926	214,361	103,565
Total Expenditures	317,926	214,361	103,565
Net Change in Fund Balance	(340)	29,277	29,617
Fund Balance Beginning of Year	8,405	8,405	-
Fund Balance End of Year	\$ 8,065	\$ 37,682	\$ 29,617

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 250,000	\$ 275,983	\$ 25,983
Expenditures			
Current:			
Public Safety			
Personal Services	309,000	280,336	28,664
Materials and Supplies	5,375	5,215	160
Contractual Services	26,857	21,965	4,892
Other	<u>1,025</u>	<u>955</u>	<u>70</u>
Total Expenditures	<u>342,257</u>	<u>308,471</u>	<u>33,786</u>
Net Change in Fund Balance	(92,257)	(32,488)	59,769
Fund Balance Beginning of Year	139,569	139,569	-
Prior Year Encumbrances Appropriated	<u>1,192</u>	<u>1,192</u>	-
Fund Balance End of Year	<u>\$ 48,504</u>	<u>\$ 108,273</u>	<u>\$ 59,769</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, 2011

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,067,257	\$ 810,041	(257,216)
Other	-	16,633	16,633
Total Revenues	<u>1,067,257</u>	<u>826,674</u>	<u>(240,583)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	118,353	106,873	11,480
Materials and Supplies	222,237	145,692	76,545
Contractual Services	64,274	36,221	28,053
Capital Outlay	743,896	581,828	162,068
Other	3,845	2,826	1,019
Total Expenditures	<u>1,152,605</u>	<u>873,440</u>	<u>279,165</u>
Net Change in Fund Balance	(85,348)	(46,766)	38,582
Fund Deficit Beginning of Year	(68,826)	(68,826)	-
Prior Year Encumbrances Appropriated	<u>284,349</u>	<u>284,349</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 130,175</u>	<u>\$ 168,757</u>	<u>\$ 38,582</u>

	Juvenile Justice		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 520,963	\$ 364,966	\$ (155,997)
Other	20,000	960	(19,040)
Total Revenues	<u>540,963</u>	<u>365,926</u>	<u>(175,037)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	377,500	308,593	68,907
Materials and Supplies	500	280	220
Contractual Services	373,166	250,044	123,122
Other	5,000	2,563	2,437
Total Expenditures	<u>756,166</u>	<u>561,480</u>	<u>194,686</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(215,203)</u>	<u>(195,554)</u>	<u>19,649</u>
Other Financing Source			
Transfers In	32,330	-	(32,330)
Net Change In Fund Balance	(182,873)	(195,554)	(12,681)
Fund Balance Beginning of Year	676,930	676,930	-
Prior Year Encumbrances Appropriated	<u>6,166</u>	<u>6,166</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 500,223</u>	<u>\$ 487,542</u>	<u>\$ (12,681)</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, 2011

Child Victim Support

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Intergovernmental	\$ 10,000	\$ -	\$ (10,000)
Other	-	10,000	10,000
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Other	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	<u>1,732</u>	<u>1,732</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,732</u>	<u>\$ 1,732</u>	<u>\$ -</u>

Law Library

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 11,200	\$ 12,803	\$ 1,603
Fines and Forfeitures	407,000	420,668	13,668
Intergovernmental	126,082	126,082	-
Other	-	5,395	5,395
Total Revenues	<u>544,282</u>	<u>564,948</u>	<u>20,666</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	152,300	141,909	10,391
Materials and Supplies	328,659	324,442	4,217
Contractual Services	84,732	77,306	7,426
Capital Outlay	5,100	5,000	100
Other	<u>9,300</u>	<u>9,093</u>	<u>207</u>
Total Expenditures	<u>580,091</u>	<u>557,750</u>	<u>22,341</u>
Net Change in Fund Balance	(35,809)	7,198	43,007
Fund Balance Beginning of Year	<u>50,594</u>	<u>50,594</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>\$ 35,809</u>	<u>\$ 35,809</u>	<u>\$ -</u>
Fund Balance End of Year	<u>\$ 50,594</u>	<u>\$ 93,601</u>	<u>\$ 43,007</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, 2011

<i>Childrens' Trust State Grant</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 3,838	\$ 3,838	\$ -
<i>Fund Balance End of Year</i>	\$ 3,838	\$ 3,838	\$ -
<i>Drug Court Planning Grant</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 7,000	\$ 10,686	\$ 3,686
Intergovernmental	198,976	143,181	(55,795)
Total Revenues	205,976	153,867	(52,109)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	70,255	28,188	42,067
Materials and Supplies	15,544	6,432	9,112
Contractual Services	112,132	48,733	63,399
Capital Outlay	7,534	-	7,534
Other	11,504	4,996	6,508
Total Expenditures	216,969	88,349	128,620
Deficiency of Revenues Under Expenditures	(10,993)	65,518	76,511
Other Financing Sources (Uses)			
Advances In	3,665	3,665	-
Advances Out	(3,665)	-	3,665
Total Other Financing Sources (Uses)	-	3,665	3,665
Net Change in Fund Balance	(10,993)	69,183	80,176
Fund Balance Beginning of Year	42,285	42,285	-
Prior Year Encumbrances Appropriated	991	991	-
Fund Balance End of Year	\$ 32,283	\$ 112,459	\$ 80,176

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 47,000	\$ 52,587	\$ 5,587
Expenditures			
Current:			
General Government - Judicial			
Personal Services	39,000	-	39,000
Materials and Supplies	1,000	765	235
Contractual Services	12,995	12,831	164
Capital Outlay	400	-	400
Other	531	-	531
Total Expenditures	53,926	13,596	40,330
Net Change in Fund Balance	(6,926)	38,991	45,917
Fund Balance Beginning of Year	28,292	28,292	-
Prior Year Encumbrances Appropriated	6,926	6,926	-
Fund Balance End of Year	\$ 28,292	\$ 74,209	\$ 45,917

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 15,000	\$ 12,858	\$ (2,142)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	18,041	16,693	1,348
Contractual Services	2,748	2,748	-
Total Expenditures	20,789	19,441	1,348
Net Change in Fund Balance	(5,789)	(6,583)	(794)
Fund Balance Beginning of Year	5,335	5,335	-
Prior Year Encumbrances Appropriated	454	454	-
Fund Deficit End of Year	\$ -	\$ (794)	\$ (794)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

	Probate Court Security Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 20,455	\$ 455
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	20,230	10,000	10,230
Net Change in Fund Balance	(230)	10,455	10,685
Fund Balance Beginning of Year	104,258	104,258	-
Prior Year Encumbrances Appropriated	230	230	-
Fund Balance End of Year	<u>\$ 104,258</u>	<u>\$ 114,943</u>	<u>\$ 10,685</u>

	Sheriff Law Enforcement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 65,000	\$ 73,946	\$ 8,946
Intergovernmental	576,446	152,148	(424,298)
Total Revenues	641,446	226,094	(415,352)
Expenditures			
Current:			
Public Safety			
Personal Services	102,500	13,078	89,422
Materials and Supplies	2,500	2,208	292
Contractual Services	570,682	458,749	111,933
Capital Outlay	6,851	6,851	-
Other	71,891	32,378	39,513
Total Expenditures	754,424	513,264	241,160
Net Change in Fund Balance	(112,978)	(287,170)	(174,192)
Fund Balance Beginning of Year	8,453	8,453	-
Prior Year Encumbrances Appropriated	104,573	104,573	-
Fund Balance (Deficit) End of Year	<u>\$ 48</u>	<u>\$ (174,144)</u>	<u>\$ (174,192)</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, 2011

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

	<i>Board of Elections</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	\$ 20,986	\$ 10,127	\$ (10,859)
<i>Expenditures</i>			
Current:			
General Government - Legislative and Executive			
Personal Services	26,017	16,597	9,420
Other	4,069	-	4,069
<i>Total Expenditures</i>	30,086	16,597	13,489
<i>Net Change in Fund Balance</i>	(9,100)	(6,470)	2,630
<i>Fund Balance Beginning of Year</i>	9,100	9,100	-
<i>Fund Balance End of Year</i>	\$ -	\$ 2,630	\$ 2,630

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

Special Assessment Bond Retirement

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ 525,000	\$ 596,740	\$ 71,740
Expenditures			
Debt Service			
Principal Retirement	424,113	389,372	34,741
Interest and Fiscal Charges	213,796	213,796	-
Total Expenditures	<u>637,909</u>	<u>603,168</u>	<u>34,741</u>
Net Change in Fund Balance	(112,909)	(6,428)	106,481
Fund Balance Beginning of Year	<u>1,923,425</u>	<u>1,923,425</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,810,516</u>	<u>\$ 1,916,997</u>	<u>\$ 106,481</u>

General Obligation Bond Retirement

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Debt Service			
Principal Retirement	\$ 84,554	\$ -	\$ 84,554
Total Expenditures	<u>84,554</u>	<u>-</u>	<u>84,554</u>
Net Change in Fund Balance	(84,554)	-	84,554
Fund Balance Beginning of Year	<u>200,940</u>	<u>200,940</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 116,386</u>	<u>\$ 200,940</u>	<u>\$ 84,554</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, 2011

Jail Capital Improvements

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

Board of Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay	595,080	589,980	5,100
Other Financing Source			
Transfers In	550,000	350,000	(200,000)
Net Change in Fund Balance	(45,080)	(239,980)	(194,900)
Fund Balance Beginning of Year	348,671	348,671	-
Prior Year Encumbrances Appropriated	45,080	45,080	-
Fund Balance End of Year	<u>\$ 348,671</u>	<u>\$ 153,771</u>	<u>\$ (194,900)</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, 2011

Courthouse Restoration

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

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 13,130,807	\$ 7,724,509	\$ (5,406,298)
Expenditures			
Capital Outlay	12,780,817	7,724,509	5,056,308
<i>Net Change in Fund Balance</i>	349,990	-	(349,990)
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 349,990</u>	<u>\$ -</u>	<u>\$ (349,990)</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, 2011

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 17,988	\$ 17,988
Other	-	150	150
Total Revenues	-	18,138	18,138
Expenditures			
Contractual Services	2,000	1,447	553
Capital Outlay	182,700	85,335	97,365
Total Expenditures	184,700	86,782	97,918
Net Change in Fund Balance	(184,700)	(68,644)	116,056
Fund Balance Beginning of Year	1,603,011	1,603,011	-
Prior Year Encumbrances Appropriated	48,700	48,700	-
Fund Balance End of Year	<u>\$ 1,467,011</u>	<u>\$ 1,583,067</u>	<u>\$ 116,056</u>

	<i>Survey Monument</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 1,500	\$ 1,500	\$ -
Expenditures			
Capital Outlay	1,500	-	1,500
Net Change in Fund Balance	-	1,500	1,500
Fund Balance Beginning of Year	52	52	-
Fund Balance End of Year	<u>\$ 52</u>	<u>\$ 1,552</u>	<u>\$ 1,500</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,000,000	\$ 21,617,873	\$ (3,382,127)
Intergovernmental	2,397,848	359,848	(2,038,000)
Special Assessments	311,915	660,301	348,386
Other Operating Revenues	-	61,926	61,926
Total Revenues	<u>27,709,763</u>	<u>22,699,948</u>	<u>(5,009,815)</u>
Expenses			
Personal Services	5,500,000	4,773,892	726,108
Contractual Services	10,960,212	10,537,706	422,506
Materials and Supplies	1,383,626	1,288,369	95,257
Other Operating Expenses	201,481	183,761	17,720
Capital Outlay	7,249,594	2,608,968	4,640,626
Debt Service			
Principal Retirement	7,220,386	2,614,878	4,605,508
Interest and Fiscal Charges	1,439,370	1,439,370	-
Total Expenses	<u>33,954,669</u>	<u>23,446,944</u>	<u>10,507,725</u>
Operating Income (Loss)	(6,244,906)	(746,996)	5,497,910
Non-Operating Revenue (Expense)			
Proceeds of OWDA Loans	-	19,616	19,616
Change in Fund Equity	(6,244,906)	(727,380)	5,517,526
Fund Equity Beginning of Year	8,670,398	8,670,398	-
Prior Year Encumbrances Appropriated	<u>3,122,907</u>	<u>3,122,907</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 5,548,399</u>	<u>\$ 11,065,925</u>	<u>\$ 5,517,526</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 655,000	\$ 661,906	\$ 6,906
Other Operating Revenues	<u>3,000</u>	<u>783</u>	<u>(2,217)</u>
Total Revenues	<u>658,000</u>	<u>662,689</u>	<u>4,689</u>
Expenses			
Personal Services	206,000	189,173	16,827
Contractual Services	557,113	483,158	73,955
Materials and Supplies	75,500	9,196	66,304
Other Operating Expenses	11,625	922	10,703
Capital Outlay	230,000	-	230,000
Debt Service			
Principal Retirement	85,036	70,000	15,036
Interest and Fiscal Charges	<u>14,964</u>	<u>14,964</u>	<u>-</u>
Total Expenses	<u>1,180,238</u>	<u>767,413</u>	<u>412,825</u>
Change in Fund Equity	(522,238)	(104,724)	417,514
Fund Equity Beginning of Year	798,071	798,071	-
Prior Year Encumbrances Appropriated	<u>91,238</u>	<u>91,238</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 367,071</u>	<u>\$ 784,585</u>	<u>\$ 417,514</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis) - Molly Stark Hospital
For the Year Ended December 31, 2011*

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

STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis) - Sheriff's Webcheck Service
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,000	\$ 23,072	\$ (1,928)
Other Operating Revenues	<u>-</u>	<u>3,860</u>	<u>3,860</u>
Total Revenues	<u>25,000</u>	<u>26,932</u>	<u>1,932</u>
Expenses			
Personal Services	42,500	13,034	29,466
Contractual Services	400	400	-
Materials and Supplies	1,000	-	1,000
Other Operating Expenses	<u>43,240</u>	<u>10,632</u>	<u>32,608</u>
Total Expenses	<u>87,140</u>	<u>24,066</u>	<u>63,074</u>
Change in Fund Equity	(62,140)	2,866	65,006
Fund Equity Beginning of Year	60,162	60,162	-
Prior Year Encumbrances Appropriated	<u>1,978</u>	<u>1,978</u>	<u>-</u>
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 65,006</u>	<u>\$ 65,006</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Auditor's License Bureau

For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 350,000	\$ 407,670	\$ 57,670
Other Operating Revenues	-	258	258
Total Revenues	<u>350,000</u>	<u>407,928</u>	<u>57,928</u>
Expenses			
Personal Services	201,350	194,976	6,374
Contractual Services	59,689	59,218	471
Materials and Supplies	10,518	9,454	1,064
Other Operating Expenses	38,719	38,274	445
Capital Outlay	2,500	-	2,500
Total Expenses	<u>312,776</u>	<u>301,922</u>	<u>10,854</u>
Change in Fund Equity	37,224	106,006	68,782
Fund Equity Beginning of Year	117,962	117,962	-
Prior Year Encumbrances Appropriated	<u>7,427</u>	<u>7,427</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 162,613</u>	<u>\$ 231,395</u>	<u>\$ 68,782</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, 2011

	Self Insurance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 16,177,356	\$ 15,406,887	\$ (770,469)
Other Operating Revenues	-	133,605	133,605
Total Revenues	<u>16,177,356</u>	<u>15,540,492</u>	<u>(636,864)</u>
Expenses			
Contractual Services	141,954	119,616	22,338
Claims	16,816,946	13,877,944	2,939,002
Materials and Supplies	633	435	198
Capital Outlay	2,802	2,802	-
Other Operating Expenses	<u>13,071</u>	<u>1,821</u>	<u>11,250</u>
Total Expenses	<u>16,975,406</u>	<u>14,002,618</u>	<u>2,972,788</u>
Change in Fund Equity	(798,050)	1,537,874	2,335,924
Fund Equity Beginning of Year	6,828,650	6,828,650	-
Prior Year Encumbrances Appropriated	<u>745,038</u>	<u>745,038</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 6,775,638</u>	<u>\$ 9,111,562</u>	<u>\$ 2,335,924</u>

	Workers' Compensation		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 1,066,201	\$ 1,066,201
Other Operating Revenues	-	109,381	109,381
Total Revenues	<u>-</u>	<u>1,175,582</u>	<u>1,175,582</u>
Expenses			
Contractual Services	64,425	61,225	3,200
Claims	2,908,099	1,418,059	1,490,040
Materials and Supplies	1,500	1,494	6
Other Operating Expenses	25,032	40	24,992
Capital Outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenses	<u>3,009,056</u>	<u>1,480,818</u>	<u>1,528,238</u>
Change in Fund Equity	(3,009,056)	(305,236)	2,703,820
Fund Equity Beginning of Year	2,989,398	2,989,398	-
Prior Year Encumbrances Appropriated	<u>19,658</u>	<u>19,658</u>	<u>-</u>
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 2,703,820</u>	<u>\$ 2,703,820</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

George C. Brissel

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

Board of Developmental Disabilities Gifts & Donations

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2011

	<u>Juvenile Court Gifts & Donations</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 18,130	\$ 18,515	\$ 385
Expenses			
Current:			
General Government - Judicial			
Personal Services	16,630	16,630	-
Materials and Supplies	111	111	-
Contractual Services	2,005	1,680	325
Capital Outlay	-	-	-
Other	2,180	610	1,570
Total Expenses	20,926	19,031	1,895
Net Change in Fund Equity	(2,796)	(516)	2,280
Fund Equity Beginning of Year	1,515	1,515	-
Prior Year Encumbrances Appropriated	1,281	1,281	-
Fund Equity End of Year	\$ -	\$ 2,280	\$ 2,280

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Statistical Section

STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2011
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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 Ten Years.....	S1
Changes in Net Assets – Primary Government- Last Ten Years.....	S2
Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S6

Revenue Capacity

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

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S11
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	S12
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Sales Tax Revenue by Industry – Current and Previous Year.....	S15
Special Assessments Billed and Collected – Last Ten Years.....	S16

Debt Capacity

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

Ratios of Outstanding Debt by Type – Last Ten Years.....	S17
Computation of Legal Debt Margin – Current Year.....	S18

STARK COUNTY, OHIO

Comprehensive Annual Financial Report For the Year Ended December 31, 2011 Table of Contents

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

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

Demographic and Economic Information

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

Demographic and Economic Statistics – Last Ten Years.....	S19
Principal Employers – Current and Nine Years Ago.....	S20

Operating Information

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

Government Employees – Last Ten Years.....	S21
Operating Indicators – Last Eight Years.....	S22
Capital Asset Indicators – Last Eight Years.....	S23

STARK COUNTY, OHIO

Net Assets By Component

Last Ten Years

(accrual basis of accounting)

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<i>Governmental Activities</i>										
Invested in Capital Assets, Net of Related Debt	\$ 166,155,990	\$ 160,060,611	\$ 153,723,551	\$ 149,914,590	\$ 149,410,966	\$ 147,130,113	\$ 138,175,132	\$ 92,523,227	\$ 58,545,669	\$ 49,347,662
Restricted										
Capital Projects	1,953,786	429,126	144,126	144,126	2,469,353	440,114	1,423,668	76,743	670,229	619,585
Debt Service	5,668,451	5,858,317	2,932,354	3,209,740	-	-	2,324,103	2,939,217	1,292,072	2,539,143
Other Purposes	117,859,466	115,699,339	102,232,991	92,000,325	106,296,995	103,240,147	90,844,694	85,767,688	69,179,655	77,249,447
Unrestricted	<u>21,706,774</u>	<u>27,684,015</u>	<u>26,287,989</u>	<u>14,959,869</u>	<u>21,091,312</u>	<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>313,344,467</u>	<u>309,731,408</u>	<u>285,321,011</u>	<u>260,228,650</u>	<u>279,268,626</u>	<u>272,607,903</u>	<u>253,434,849</u>	<u>211,391,033</u>	<u>159,236,839</u>	<u>160,095,913</u>
<i>Business-type activities</i>										
Invested in Capital Assets, Net of Related Debt	100,562,933	99,885,543	97,890,013	98,265,965	93,768,684	89,525,292	85,698,958	82,891,649	71,905,106	66,326,759
Unrestricted	<u>19,271,750</u>	<u>17,549,742</u>	<u>17,209,308</u>	<u>14,450,326</u>	<u>17,511,294</u>	<u>18,003,855</u>	<u>18,395,397</u>	<u>16,515,890</u>	<u>21,178,389</u>	<u>18,725,322</u>
<i>Total Business-Type Activity Net Assets</i>	<u>119,834,683</u>	<u>117,435,285</u>	<u>115,099,321</u>	<u>112,716,291</u>	<u>111,279,978</u>	<u>107,529,147</u>	<u>104,094,355</u>	<u>99,407,539</u>	<u>93,083,495</u>	<u>85,052,081</u>
<i>Total Primary governmental activities</i>										
Invested in Capital Assets, Net of Related Debt	266,718,923	259,946,154	251,613,564	248,180,555	243,179,650	236,655,405	223,874,090	175,414,876	130,450,775	115,674,421
Restricted	125,481,703	105,309,740	105,309,741	95,354,191	108,766,348	103,680,261	94,592,465	88,783,648	71,141,956	80,408,175
Unrestricted	<u>40,978,524</u>	<u>45,233,757</u>	<u>43,497,297</u>	<u>29,410,195</u>	<u>38,602,606</u>	<u>39,801,384</u>	<u>39,062,649</u>	<u>46,600,048</u>	<u>50,727,603</u>	<u>49,065,398</u>
<i>Total Primary Governmental activities</i>	<u>\$ 433,179,150</u>	<u>\$ 427,166,693</u>	<u>\$ 400,420,332</u>	<u>\$ 372,944,941</u>	<u>\$ 390,548,604</u>	<u>\$ 380,137,050</u>	<u>\$ 357,529,204</u>	<u>\$ 310,798,572</u>	<u>\$ 252,320,334</u>	<u>\$ 245,147,994</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Ten Years

Program Revenues	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 12,886,274	\$ 11,541,299	\$ 13,364,708	\$ 12,925,934	\$ 18,091,777	\$ 16,507,205	\$ 16,287,032	\$ 16,221,304	\$ 15,840,691	\$ 15,946,658
Judicial	6,240,407	7,129,824	5,742,269	5,304,446	5,432,845	4,878,013	5,056,812	4,370,527	4,073,344	3,628,130
Public Safety	4,370,523	4,783,600	4,414,237	4,411,631	4,566,543	3,846,083	3,025,109	4,196,427	3,426,905	2,434,437
Public Works	114,353	107,248	115,664	99,911	106,638	116,340	99,871	106,811	125,000	155,329
Health	1,331,491	1,360,410	2,093,756	3,561,864	4,752,389	4,351,288	2,727,888	1,425,742	1,231,540	1,244,622
Human Services	1,281,782	1,194,941	1,210,993	2,573,947	1,386,473	1,199,335	1,680,629	1,439,316	1,474,535	1,162,805
Intergovernmental	81,672	81,650	77,913	80,774	87,188	81,223	90,386	85,597	89,791	96,347
<i>Total Charges for Services</i>	<u>26,306,502</u>	<u>26,198,972</u>	<u>27,019,540</u>	<u>28,958,507</u>	<u>34,423,853</u>	<u>30,979,487</u>	<u>28,967,727</u>	<u>27,845,724</u>	<u>26,261,806</u>	<u>24,668,328</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	1,171,234	3,938,487	896,183	497,797	1,440,874	862,428	957,092	732,770	996,601
Judicial	259,272	350,499	212,179	223,819	192,088	189,953	112,391	216,985	220,426	372,356
Public Safety	4,301,192	3,993,096	8,994,901	5,217,805	7,103,053	4,945,964	7,543,082	3,574,745	2,200,360	3,373,168
Public Works	19,476,332	17,440,944	15,926,703	16,050,955	15,780,835	15,874,094	14,674,273	17,104,017	14,785,049	13,795,662
Health	51,044,852	61,912,126	57,616,964	40,875,160	44,011,975	42,508,412	40,296,097	40,348,663	33,075,438	36,606,034
Human Services	34,997,044	42,632,176	53,477,821	57,237,846	49,312,806	57,294,497	44,515,634	52,510,180	49,673,289	47,519,914
Intergovernmental	-	-	-	-	1,655,388	3,290,038	3,431,685	1,671,361	3,346,021	3,945,835
<i>Total Operating Grants, Contributions & Interest</i>	<u>110,078,692</u>	<u>127,500,075</u>	<u>140,167,055</u>	<u>120,501,768</u>	<u>118,553,942</u>	<u>125,543,832</u>	<u>111,435,590</u>	<u>116,383,043</u>	<u>104,033,353</u>	<u>106,609,570</u>
Capital Grants and Contribution										
Legislative and Executive	-	-	-	-	-	60,244	3,749,856	60,130	65,779	53,935
Public Safety	-	-	-	-	-	-	2,410,341	4,967,500	-	-
Public Works	8,113,840	13,213,520	9,367,575	4,508,894	9,310,204	8,175,293	8,998,781	5,587,599	5,743,247	9,077,557
Health	-	-	-	-	144,444	400,441	232,407	65,257	-	105,257
Intergovernmental	-	-	-	-	-	640,713	425,153	32,250	-	-
Interest and Finance Charges	-	-	-	-	-	37,018	2,904	1,276,325	40,238	480,531
<i>Total Capital Grants and Contribution</i>	<u>8,113,840</u>	<u>13,213,520</u>	<u>9,367,575</u>	<u>4,508,894</u>	<u>9,454,648</u>	<u>9,313,709</u>	<u>15,819,442</u>	<u>11,989,061</u>	<u>5,849,264</u>	<u>9,717,280</u>
<i>Total Governmental Revenues</i>	<u>\$ 144,499,034</u>	<u>\$ 166,912,567</u>	<u>\$ 176,554,170</u>	<u>\$ 153,969,169</u>	<u>\$ 162,432,443</u>	<u>\$ 165,837,028</u>	<u>\$ 156,222,759</u>	<u>\$ 156,217,828</u>	<u>\$ 136,144,423</u>	<u>\$ 140,995,178</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	21,513,105	21,349,721	21,335,953	20,693,375	19,533,414	19,658,495	19,563,248	18,860,765	16,099,037	15,569,420
Water	654,627	678,582	663,841	635,154	669,607	588,197	705,646	661,789	542,240	484,041
Sheriff's Webcheck	23,072	24,410	34,924	38,551	16,060	10,560	1,050	-	-	-
Auditor's License Bureau	406,387	381,795	323,954	99,986	-	-	-	-	-	-
<i>Total Charges for Services</i>	<u>22,597,191</u>	<u>22,434,508</u>	<u>22,358,672</u>	<u>21,467,066</u>	<u>20,219,081</u>	<u>20,257,252</u>	<u>20,269,944</u>	<u>19,522,554</u>	<u>16,641,277</u>	<u>16,053,461</u>
Operating and Capital Grants and Contribution										
Sewer	619,256	1,624,314	1,077,984	863,552	3,070,045	2,183,621	2,250,896	3,528,603	6,178,946	2,740,141
Water	-	-	-	-	153,360	104,318	342,078	647,327	1,653,011	63,604
<i>Total Operating and Capital Grants and Contribution</i>	<u>619,256</u>	<u>1,624,314</u>	<u>1,077,984</u>	<u>863,552</u>	<u>3,223,405</u>	<u>2,287,939</u>	<u>2,592,974</u>	<u>4,175,930</u>	<u>7,831,957</u>	<u>2,803,745</u>
<i>Total Business-Type Revenues</i>	<u>23,216,447</u>	<u>24,058,822</u>	<u>23,436,656</u>	<u>22,330,618</u>	<u>23,442,486</u>	<u>22,545,191</u>	<u>22,862,918</u>	<u>23,698,484</u>	<u>24,473,234</u>	<u>18,857,206</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 167,715,481</u>	<u>\$ 190,971,389</u>	<u>\$ 199,990,826</u>	<u>\$ 176,299,787</u>	<u>\$ 185,874,929</u>	<u>\$ 188,382,219</u>	<u>\$ 179,085,677</u>	<u>\$ 179,916,312</u>	<u>\$ 160,617,657</u>	<u>\$ 159,852,384</u>
(continued)										

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Ten Years

Expenses	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Expenses:</i>										
General Government:										
Legislative and Executive	\$ 25,502,295	\$ 27,652,672	\$ 27,297,677	\$ 20,726,938	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620	\$ 18,088,590	\$ 18,381,739
Judicial	15,400,907	16,259,692	16,619,845	16,508,346	16,373,379	15,212,867	14,295,927	13,863,270	12,263,463	13,262,811
Public Safety	24,784,577	27,189,232	28,967,133	29,035,723	28,753,397	12,848,370	25,940,588	22,751,546	20,021,976	19,766,531
Public Works	23,047,381	23,379,836	23,122,493	21,293,041	21,919,946	33,964,161	17,609,194	16,384,526	13,432,897	12,994,661
Health	85,133,253	84,524,663	84,924,805	81,485,624	80,806,196	79,741,796	75,026,635	71,168,032	64,499,775	67,800,614
Human Services	50,187,453	54,445,251	65,846,396	70,606,830	70,314,542	68,499,511	63,717,733	56,724,602	62,574,465	64,844,577
Conservation and Recreation	-	-	-	-	17,193	29,200	29,200	29,200	29,200	29,200
Other	61,740	-	-	943,632	4,595,577	-	2,162,923	2,081,356	1,916,627	1,677,857
Intergovernmental	80,938	79,888	78,984	6,874,483	8,986,247	11,173,112	10,408,714	14,010,144	8,766,802	10,185,441
Interest and Fiscal Charges	314,500	204,749	219,165	287,439	260,811	283,533	316,067	206,312	209,671	207,494
Issuance Costs	-	39,378	-	-	-	-	-	-	-	-
<i>Total Governmental Program Expenses</i>	<i>224,513,044</i>	<i>233,775,361</i>	<i>247,076,498</i>	<i>247,762,056</i>	<i>253,542,169</i>	<i>241,271,634</i>	<i>231,963,963</i>	<i>214,936,608</i>	<i>201,803,466</i>	<i>209,150,925</i>
<i>Business-Type Expenses:</i>										
Sewer	19,795,528	20,779,522	20,085,452	20,044,904	19,282,458	18,833,692	17,528,352	17,589,480	16,150,958	16,522,243
Water	782,066	729,126	739,637	745,422	626,708	741,256	715,982	475,459	620,500	521,413
Molly	233	233	233	233	233	4,066	2,067	2,067	2,067	58,332
Nist	-	-	-	-	-	-	-	-	-	75,281
Sheriff's Webcheck	23,249	29,987	22,295	26,926	7,131	5,710	459	-	-	-
Auditor's License Bureau	297,262	288,313	269,662	139,660	-	-	-	-	-	-
<i>Total Business-Type Expenses</i>	<i>20,898,338</i>	<i>21,827,181</i>	<i>21,117,279</i>	<i>20,957,145</i>	<i>19,916,530</i>	<i>19,584,724</i>	<i>18,246,860</i>	<i>18,067,006</i>	<i>16,773,525</i>	<i>17,177,269</i>
<i>Total - Primary Government Expenses</i>	<i>\$ 245,411,382</i>	<i>\$ 255,602,542</i>	<i>\$ 268,193,777</i>	<i>\$ 268,719,201</i>	<i>\$ 273,458,699</i>	<i>\$ 260,850,648</i>	<i>\$ 250,210,823</i>	<i>\$ 233,003,614</i>	<i>\$ 218,576,991</i>	<i>\$ 226,328,194</i>
Net (Expense)/Revenue										
Governmental Activities	(80,014,010)	(66,862,794)	(70,522,328)	(93,792,887)	(91,109,726)	(75,434,606)	(75,741,204)	(58,718,780)	(65,659,043)	(68,155,747)
Business-Type Activities	2,318,109	2,231,641	2,319,377	1,373,473	3,525,956	2,263,102	4,616,058	5,631,478	7,699,709	1,679,937
<i>Total Primary government net expense</i>	<i>(77,695,901)</i>	<i>(64,631,153)</i>	<i>(68,202,951)</i>	<i>(92,419,414)</i>	<i>(87,583,770)</i>	<i>(73,171,504)</i>	<i>(71,125,146)</i>	<i>(53,087,302)</i>	<i>(57,959,334)</i>	<i>(66,475,810)</i>
General Revenues										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	13,628,623	12,956,140	13,384,410	14,667,418	15,427,988	14,181,225	14,132,539	13,850,372	12,603,356	12,822,390
Developmental Disabilities	28,337,364	28,246,152	18,830,418	19,979,309	21,445,647	22,074,476	30,144,064	29,693,395	18,218,265	18,597,482
Emergency Services	536,497	535,062	527,204	551,042	580,720	585,534	587,883	578,378	502,487	512,424
Mental Health	6,230,441	6,230,275	4,646,607	4,828,872	5,110,371	5,152,576	5,193,474	5,111,407	5,101,318	5,160,639
Children's Services	8,285,663	8,266,992	8,157,590	8,602,472	8,996,940	9,044,770	5,441,622	5,357,212	5,315,963	5,420,396
Sales Tax	9,495,492	20,223,966	29,947,904	15,148,999	12,988,069	11,536,284	11,262,016	11,447,666	5,459,627	-
Grants and Entitlements not Restricted to Specific Programs	8,864,042	9,501,713	5,906,407	8,601,827	19,212,051	19,938,057	16,009,531	13,421,279	11,864,912	13,146,256
Premium on Debt Issued	-	19,433	-	-	-	-	-	-	-	-
Gain on Sale of Capital Asset	-	-	1,765,187	-	21,828	-	47,477	14,536	8,254	16,138
Investment Earnings	1,540,817	1,849,388	2,096,438	5,120,020	6,704,326	-	3,218,995	1,994,933	1,978,888	3,921,066
Miscellaneous	6,722,592	4,218,910	10,352,524	7,545,658	7,282,509	5,446,884	6,665,289	5,001,005	3,564,674	5,124,064
<i>Total Governmental Revenues</i>	<i>83,641,531</i>	<i>92,048,031</i>	<i>95,614,689</i>	<i>85,045,617</i>	<i>97,770,449</i>	<i>87,959,806</i>	<i>92,702,890</i>	<i>86,470,183</i>	<i>64,617,744</i>	<i>64,720,855</i>
<i>Business-Type Revenues</i>										
Investment earnings	-	-	-	-	-	-	-	56,015	85,145	173,671
Premium on Debt Issued	-	51,310	-	-	-	-	-	-	-	-
Miscellaneous	66,827	53,013	63,653	133,367	224,875	474,325	70,758	3,641,501	246,560	331,434
<i>Total Business-Type Revenues</i>	<i>66,827</i>	<i>104,323</i>	<i>63,653</i>	<i>133,367</i>	<i>224,875</i>	<i>474,325</i>	<i>70,758</i>	<i>3,697,516</i>	<i>331,705</i>	<i>505,105</i>
<i>Transfers</i>	<i>14,462</i>	<i>-</i>	<i>-</i>	<i>(70,527)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Total General Revenues</i>	<i>-</i>	<i>92,152,354</i>	<i>95,678,342</i>	<i>85,178,984</i>	<i>97,995,324</i>	<i>95,081,985</i>	<i>92,773,648</i>	<i>90,167,699</i>	<i>64,949,449</i>	<i>65,225,960</i>
Extraordinary Item	-	-	-	(1,107,130)	-	-	-	-	-	-
<i>Total General Revenues and Extraordinary Item</i>	<i>-</i>	<i>92,152,354</i>	<i>95,678,342</i>	<i>84,071,854</i>	<i>97,995,324</i>	<i>95,081,985</i>	<i>92,773,648</i>	<i>90,167,699</i>	<i>64,949,449</i>	<i>65,225,960</i>
<i>Transfers</i>	<i>(14,462)</i>	<i>-</i>	<i>-</i>	<i>70,527</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Change in Net Assets</i>										
Governmental Activities	\$ 3,613,059	\$ 25,185,237	\$ 25,092,361	\$ (9,783,873)	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686	\$ 27,751,403	\$ (1,041,299)	\$ (3,434,892)
Business-Type Activities	2,399,398	2,335,964	2,383,030	1,436,313	3,750,831	3,434,792	4,686,816	9,328,994	8,031,414	2,185,042
<i>Total Primary Government</i>	<i>\$ 6,012,457</i>	<i>\$ 27,521,201</i>	<i>\$ 27,475,391</i>	<i>\$ (8,347,560)</i>	<i>\$ 10,411,554</i>	<i>\$ 22,607,846</i>	<i>\$ 21,648,502</i>	<i>\$ 37,080,397</i>	<i>\$ 6,990,115</i>	<i>\$ (1,249,850)</i>

Source: Stark County Auditor

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

Fund Balances	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<i>General Fund</i>					
Nonspendable	\$ 3,127,814	\$ 3,052,608	N/A	N/A	N/A
Committed	877,069	755,080	N/A	N/A	N/A
Assigned	8,749,254	5,036,743	N/A	N/A	N/A
Unassigned	3,115,142	10,244,923	N/A	N/A	N/A
Reserved	N/A	N/A	2,268,002	2,385,736	3,494,093
Unreserved	N/A	N/A	13,572,152	5,008,022	10,097,617
<i>Total General Fund Balances</i>	<u>\$ 15,869,279</u>	<u>\$ 19,089,354</u>	<u>\$ 15,840,154</u>	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 1,984,456	\$ 1,980,602	N/A	N/A	N/A
Restricted	89,790,305	81,545,184	N/A	N/A	N/A
Committed	2,065,900	2,158,822	N/A	N/A	N/A
Assigned	6,775		N/A	N/A	N/A
Reserved	N/A	N/A	19,295,425	21,564,631	12,349,714
Unreserved	N/A	N/A	48,458,987	41,401,819	62,857,399
<i>Total Other Governmental Fund Balances</i>	<u>\$ 93,847,436</u>	<u>\$ 85,684,608</u>	<u>\$ 67,754,412</u>	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 and 2011 the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis. In 2009 and prior years, these funds were included in all other governmental funds.

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

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
3,012,157	3,737,397	4,898,211	3,873,539	3,850,911
<u>10,450,428</u>	<u>9,422,082</u>	<u>8,908,134</u>	<u>9,144,643</u>	<u>8,371,946</u>
<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>	<u>\$ 13,806,345</u>	<u>\$ 13,018,182</u>	<u>\$ 12,222,857</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
14,847,582	17,153,589	26,001,362	10,462,888	10,941,843
<u>51,009,407</u>	<u>43,879,336</u>	<u>35,271,221</u>	<u>45,989,883</u>	<u>53,639,528</u>
<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>	<u>\$ 61,272,583</u>	<u>\$ 56,452,771</u>	<u>\$ 64,581,371</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Property and Other Local Taxes	\$ 56,185,752	\$ 55,600,739	\$ 49,831,845	\$ 48,113,981	\$ 51,463,575
Permissive Sales Tax	10,733,594	22,357,457	24,059,402	15,165,363	13,006,191
Charges for Services	24,859,849	24,866,762	26,012,183	26,609,384	29,315,443
Licenses and Permits	121,161	118,280	130,740	125,123	72,228
Fines and Forfeitures	1,017,551	981,762	562,994	652,430	672,351
Intergovernmental	135,239,584	151,962,425	150,854,585	136,248,661	150,291,154
Special Assessments	620,052	539,945	639,461	721,425	660,725
Interest	1,542,041	1,850,651	2,096,438	5,120,020	6,704,326
Rent	336,511	323,464	327,095	349,856	369,693
Other	<u>6,722,589</u>	<u>7,286,332</u>	<u>7,886,290</u>	<u>8,339,664</u>	<u>7,650,226</u>
Total Revenues	<u>237,378,684</u>	<u>265,887,817</u>	<u>262,401,033</u>	<u>241,445,907</u>	<u>260,205,912</u>

Expenditures

Current:

General Government:					
Legislative and Executive	25,045,141	27,315,200	26,473,960	20,053,140	20,446,747
Judicial	15,565,920	16,597,403	16,376,811	16,753,767	16,746,257
Public Safety	24,272,009	27,873,870	28,951,667	27,045,819	26,557,309
Public Works	21,663,175	20,785,434	18,182,018	17,514,932	16,127,738
Health	85,022,929	83,583,620	84,120,127	81,291,464	80,054,933
Human Services	50,702,956	58,205,760	66,055,378	70,796,361	70,881,548
Other	61,740	-	-	943,632	523,167
Capital Outlay	8,396,772	11,097,607	12,546,755	7,461,021	9,684,316
Intergovernmental	80,938	79,888	78,984	6,874,483	8,986,247
Debt Service:					
Principal Retirement	1,357,040	553,869	450,026	592,091	537,964
Interest and Fiscal Charges	315,117	203,428	220,862	289,064	262,427
Issuance Costs	-	<u>39,378</u>	-	-	-
Total Expenditures	<u>232,483,737</u>	<u>246,335,457</u>	<u>253,456,588</u>	<u>249,615,774</u>	<u>250,808,653</u>

Excess of Revenues Over (Under)

Expenditures	4,894,947	19,552,360	8,944,445	(8,169,867)	9,397,258
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Other Financing Sources (Uses)

Transfers In	350,000	872,419	34,397	1,445,995	1,930,000
Proceeds of Loans	-	-	2,339,501		
Proceeds from Sale of Capital Assets	47,806	79,881	1,882,863	23,958	21,828
Inception of Capital Lease	-	-	67,549	-	60,163
Issuance of Loans	-	-	-	-	-
Transfers Out	(350,000)	(1,067,769)	(34,397)	(1,375,468)	(1,930,000)
Proceeds of Bonds	-	2,578,072	-	-	-
Premium on Debt Issued	-	19,433	-	-	-
Payment to Refunded Bond Escrow Agent	-	(855,000)	-	-	-
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>47,806</u>	<u>1,627,036</u>	<u>4,289,913</u>	<u>94,485</u>	<u>81,991</u>

Extraordinary	-	-	-	(1,107,130)	-
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Net Change in Fund Balances	<u>\$ 4,942,753</u>	<u>\$ 21,179,396</u>	<u>\$ 13,234,358</u>	<u>\$ (9,182,512)</u>	<u>\$ 9,479,249</u>
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Debt Service as a Percentage of

Noncapital Expenditures	0.75%	0.32%	0.28%	0.36%	0.33%
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(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 51,623,475	\$ 55,272,781	\$ 54,278,347	\$ 41,705,229	\$ 41,742,588
12,737,405	12,511,134	12,574,129	5,564,319	1,438,992
28,725,472	25,897,268	24,809,447	23,757,323	22,174,314
69,825	75,166	96,213	72,710	66,110
630,364	578,195	944,476	880,887	644,595
149,285,521	141,879,957	131,346,268	125,043,646	128,945,114
702,783	706,541	442,842	441,763	501,310
5,446,884	3,218,997	1,994,933	1,978,889	3,921,068
374,321	399,983	363,010	418,420	438,672
<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>
<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>

18,807,386	22,050,554	17,413,027	16,802,004	16,240,362
15,603,021	15,499,876	14,332,415	12,573,286	12,897,945
25,842,558	25,963,813	27,332,284	19,433,106	19,811,479
18,288,286	24,389,113	20,276,427	16,496,313	16,981,670
79,319,272	72,047,118	70,383,075	65,888,811	65,174,271
68,433,207	63,317,341	61,232,137	64,615,161	64,134,927
639,792	867,147	1,049,024	889,611	694,952
14,128,155	16,623,836	5,566,454	5,961,169	8,330,772
11,173,112	10,408,714	10,521,880	8,766,802	10,185,441
604,269	638,886	467,544	367,771	627,823
285,105	322,464	191,623	211,165	209,352
-	-	-	-	-
<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>

3,540,266	(4,445,251)	5,318,482	(7,781,508)	(11,151,725)
1,179,477	138,284	1,063,558	412,314	8,381,934
172,518	47,477	14,536	8,254	16,138
45,808	50,516	274,957	439,979	50,445
-	3,638,234	(1,063,558)	-	-
(1,179,477)	(315,784)	3,488,264	(412,314)	(4,240,967)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(3,488,264)	-	-
<u>218,326</u>	<u>3,558,727</u>	<u>289,493</u>	<u>448,233</u>	<u>4,207,550</u>
-	-	-	-	-
<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>	<u>\$ 5,607,975</u>	<u>\$ (7,333,275)</u>	<u>\$ (6,944,175)</u>

0.37% 0.41% 0.30% 0.28% 0.40%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

	Real Property		Public Utility Property		Tangible Personal Property		Totals			Direct Tax Rate (3)	
	Estimated		Estimated		Estimated		Estimated				
	Year	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value		Ratio
2011	2011	\$ 6,819,977,680	\$ 19,485,650,514	\$ 259,195,100	\$ 1,036,780,400	\$ -	\$ -	\$ 7,079,172,780	\$ 20,522,430,914	34.5	11.50
	2010	\$ 6,841,753,930	\$ 19,547,868,371	\$ 259,195,100	\$ 1,036,780,400	\$ -	\$ -	\$ 7,100,949,030	\$ 20,584,648,771	34.5	11.50
	2009	\$ 7,076,445,030	\$ 20,218,414,371	\$ 236,131,280	\$ 944,525,120	\$ 14,966,780	\$ 149,667,800	\$ 7,327,543,090	\$ 21,312,607,291	34.4	10.10
	2008	7,040,139,130	20,114,683,229	224,775,160	899,100,640	207,548,295	3,320,772,720	7,472,462,585	24,334,556,589	30.7	10.10
	2007	6,998,388,350	19,995,395,286	264,155,440	1,056,621,760	418,787,013	3,350,296,104	7,681,330,803	24,402,313,150	31.5	10.10
	2006	6,306,131,820	18,017,519,486	266,707,820	1,066,831,280	570,720,229	3,043,841,221	7,143,559,869	22,128,191,987	32.3	10.10
	2005	6,152,058,180	17,577,309,086	272,838,620	310,043,886	716,256,710	2,984,402,958	7,141,153,510	20,871,755,930	34.2	11.50
	2004	6,015,476,300	17,187,075,143	269,500,350	306,250,398	700,357,757	2,918,157,321	6,985,334,407	20,411,482,862	34.2	11.50
	2003	5,371,131,720	15,346,090,629	266,683,550	303,049,489	733,462,000	3,056,091,667	6,371,277,270	18,705,231,785	34.1	9.60
	2002	5,284,095,870	15,097,416,771	257,386,350	292,484,489	849,140,358	3,396,561,432	6,390,622,578	18,786,462,692	34.0	9.60

(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% (2002-2005), and for tangible personal property equipment 25% (2002-2005) and 23% for inventory (2003-2005).
The percentage for all real property was 35%, for public utility property was 25% (2006-2011), and for tangible personal property inventory, machinery and equipment 18.75% (2006), 12.5% (2007), 6.25% (2008), 0% (2009-2011);
local telephone company property placed into use after 1995 and all long distance and cellular property 25% (2006), 20% (2007), 15% (2008), 10% (2009), 5% (2010); 0% (2011)
telephone company legacy property 46% (2006), 20% (2007), 15% (2008), 10% (2009); 5% (2010); 0% (2011)

(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

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	5.40	5.40	5.40	5.40	6.80	6.80	4.90	4.90
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	10.10	10.10	10.10	10.10	11.50	11.50	9.60	9.60
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Jackson	15.50	15.50	15.50	15.50	15.50	15.10	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	9.30	9.30	9.30	9.30	9.30	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	18.00	18.00	18.00	17.30	18.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	12.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.75	9.75	9.95
Nimishillen	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Nimishillen - Louisville City	1.00	-	-	-	-	-	-	-	-	-
Osnaburg	8.40	8.40	8.40	8.40	8.40	7.90	7.90	7.90	7.90	6.90
Osnaburg - Canton City	6.40	6.40	6.40	6.40	-	-	-	-	-	-
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	5.90	5.90	5.90	5.90	4.90
Paris	6.50	6.50	6.50	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.70	2.70	2.70	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	12.15	12.15	12.15	12.15	12.15	10.90	9.75	9.75	9.75	9.25
Perry - Navarre Village	5.00	5.00	5.00	5.00	5.00	9.40	8.25	8.25	8.25	7.75
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	12.45	12.45	12.45	12.45	12.45	11.65	11.65	11.65	11.65	11.40
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	-	-
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.70	7.70	7.70	8.70	8.70	8.70	8.70
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	4.70	4.70	4.70
Washington	4.50	4.75	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.25
Washington - Alliance City	2.60	2.85	2.85	3.10	3.10	3.10	3.10	3.10	-	-

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
<u>School Districts</u>										
Alliance CSD	60.40	60.80	60.70	58.70	57.60	60.30	61.50	54.10	54.40	54.40
Brown LSD	43.50	44.10	44.10	44.10	44.50	44.90	38.60	38.60	38.70	38.70
Canton CSD	66.70	66.40	66.40	65.90	65.90	66.10	66.10	58.20	58.20	58.20
Canton LSD	50.10	50.10	50.10	50.10	50.10	46.20	46.20	46.20	46.20	46.20
Fairless LSD	50.20	50.40	50.30	50.00	49.10	50.40	51.60	46.80	46.50	47.40
Jackson LSD	53.10	52.70	47.40	49.00	48.40	48.50	49.00	46.90	48.30	48.50
Lake LSD	71.50	71.50	71.50	71.30	71.00	60.00	60.60	61.10	62.80	62.80
Louisville CSD	52.90	52.90	53.80	53.90	54.50	55.50	55.50	55.90	55.90	55.90
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	48.40	48.40
Massillon CSD	48.70	50.10	49.50	49.40	48.60	49.60	51.10	51.70	52.30	50.50
Minerva LSD	45.30	45.00	44.90	45.10	44.00	43.70	45.00	45.70	45.80	46.50
North Canton CSD	76.00	72.00	72.30	72.80	72.80	65.80	65.80	65.50	65.50	65.50
Northwest LSD	55.00	55.50	58.50	59.20	59.00	59.60	60.20	60.80	61.20	54.60
Osnaburg LSD	64.40	64.40	64.40	63.90	57.20	57.20	57.20	57.20	57.20	57.20
Perry LSD	48.40	48.40	47.80	47.40	46.50	47.50	48.70	49.00	50.20	49.70
Plain LSD	63.60	63.60	57.00	57.50	56.60	57.10	57.60	57.70	57.70	52.60
Sandy Valley LSD	50.60	50.60	50.40	51.10	50.90	49.50	43.90	44.60	44.80	44.40
Southeast LSD	51.40	44.40	44.50	44.60	44.70	45.10	45.10	45.10	46.35	46.35
Tuscarawas Valley LSD	36.00	36.10	36.10	36.30	36.80	36.95	37.00	38.15	38.50	38.70
Tuslaw LSD	65.50	59.30	59.80	59.90	59.90	60.20	60.20	61.00	60.70	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.85	4.85	4.85	4.85	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	3.70	3.70	3.70	6.00	6.00	5.80	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	7.40	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	14.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.15	18.15	16.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	15.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Limaville	9.90	9.90	9.90	9.90	9.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.30	6.30	6.30	6.30	6.30	6.00	6.00	6.00	6.00	6.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	20.40	18.40	18.40	18.40	20.40	23.40	23.40	23.40	23.40	21.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Louisville Public Library	1.00	-	-	-	-	-	-	-	-	-
Massillon Public Library	1.90	1.90	1.90	1.90	1.90	-	-	-	-	-
North Canton Public Library	1.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Rodman Public Library	1.50	-	-	-	-	-	-	-	-	-
Stark County District Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50	1.50	1.50

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

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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
2011	\$ 64,649,883	\$ 62,215,790	96.23 %	\$ 2,310,559	\$ 64,526,349	99.81 %	\$ 5,289,029	8.18 %
2010	64,529,849	62,347,277	96.62	1,897,195	64,244,472	99.56	4,587,641	7.11
2009	53,066,270	51,289,784	96.65	1,741,130	53,030,914	99.93	3,965,656	7.47
2008	52,423,723	50,571,104	96.47	1,693,889	52,264,993	99.70	3,382,057	6.45
2007	52,355,951	50,544,900	96.54	1,533,443	52,078,343	99.47	2,447,603	4.67
2006	50,408,741	49,025,991	97.26	1,516,934	50,542,925	100.27	2,007,786	3.98
2005	52,685,916	51,237,985	97.25	1,505,870	52,743,855	100.11	1,995,205	3.79
2004	51,788,793	50,553,216	97.61	1,409,384	51,962,600	100.34	1,766,764	3.41
2003	39,062,282	37,992,054	97.26	1,240,505	39,232,559	100.44	1,899,675	4.86
2002	38,402,470	37,408,410	97.41	1,259,004	38,667,414	100.69	1,803,843	4.70

(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

S12	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
	2011	\$ -	\$ -	0.00 %	\$ 11,685	\$ 11,685	0.00 %	\$ 319,890	0.00 %
	2010	84,334	84,319	99.98	48,677	132,997	157.70	320,975	380.60
	2009	151,164	150,898	99.82	234,172	385,070	254.74	272,886	180.52
	2008	2,160,486	2,128,496	98.52	353,663	2,482,159	114.89	1,195,495	55.33
	2007	4,506,833	4,312,486	95.69	478,408	4,790,894	106.30	1,235,310	27.41
	2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27
	2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70
	2004	8,375,353	8,011,953	95.66	646,492	8,658,445	103.38	2,314,437	27.63
	2003	7,402,629	6,890,986	93.09	553,797	7,444,783	100.57	1,892,043	25.56
	2002	8,151,747	7,418,644	91.01	798,592	8,217,236	100.80	2,028,733	24.89

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2011		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	\$ 20,432,610	0.29%
Timken Company	16,414,130	0.23%
R L Deville Enterprises LTD	10,696,800	0.15%
DHSC LLC	9,224,900	0.13%
WEA Belden LLC	8,599,130	0.12%
Sterilite Corporation of Ohio	7,853,080	0.11%
Hoover Company I L P	7,754,440	0.11%
Alliance Ventures Inc.	7,636,120	0.11%
American Landfill Inc.	7,405,670	0.10%
HRM Enterprises Inc.	5,754,130	0.08%
Total	<u>\$ 101,771,010</u>	<u>1.44%</u>
Total County Assessed Valuation	\$ 7,079,172,780	
2002		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 34,271,980	0.54%
Stark Commons Ltd	18,021,920	0.28%
Maytag Corporation (Hoover Company operations)	12,946,810	0.20%
American Landfill Inc	9,521,140	0.15%
J G Canton Ltd	8,773,520	0.14%
Roger L. Deville	7,834,300	0.12%
Massillon Community Hospital	7,443,190	0.12%
Deville Properties Ltd	7,135,850	0.11%
Alliance Ventures Inc	7,061,860	0.11%
Fitzpatrick Enterprises (Apartments LTD)	6,816,390	0.11%
Total	<u>\$ 119,826,960</u>	<u>1.88%</u>
Total County Assessed Valuation	<u>\$ 6,390,622,578</u>	

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2011

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 145,430,350	2.05%
Ohio Edison	41,166,240	0.58%
Aqua Ohio Inc	32,163,680	0.45%
East Ohio Gas	25,000,020	0.35%
American Transmission Systems Inc.	9,669,050	0.14%
Columbia Gas of Ohio Inc.	2,433,590	0.03%
Columbia Gas Transmission	1,757,910	0.02%
Cleveland Electric Illuminating	601,600	0.01%
General Electric Capital Commercial Inc.	483,640	0.01%
Northeast Ohio Natural Gas Corporation	452,900	0.01%
Total	<u>\$ 259,158,980</u>	<u>3.66%</u>
Total County Assessed Valuation	\$ 7,079,172,780	

2002

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	\$ 96,081,450	1.50%
Ohio Bell Telephone	52,549,590	0.82%
Ohio Edison	29,254,970	0.46%
Consumers Ohio Water Company	20,572,140	0.32%
East Ohio Gas	18,160,540	0.28%
American Transmission Systems Inc.	10,995,980	0.17%
Norfolk Southern Combined Railroad Subsidiaries	6,265,420	0.10%
Columbia Gas of Ohio Inc	3,668,720	0.06%
MCI Telecommunications Corp	2,344,280	0.04%
Verizon North Inc	2,215,810	0.03%
Total	<u>\$ 242,108,900</u>	<u>3.79%</u>
Total County Assessed Valuation	<u>\$ 6,390,622,578</u>	

Source: Stark County Auditor

STARK COUNTY, OHIO
SALES TAX REVENUE BY INDUSTRY
CURRENT AND PREVIOUS YEAR

Industry	2011			2010		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 1,104,368	1	15.83%	\$ 2,721,471	1	14.68%
General Merchandise Stores	890,441	2	12.76%	2,496,872	2	13.47%
Building Material and Garden Equip.	542,626	3	7.78%	1,386,856	3	7.48%
Miscellaneous Store Retailers	524,192	4	7.51%	1,343,423	4	7.25%
Accommodation and Food Services	500,384	5	7.17%	1,324,222	5	7.15%
Information	351,665	6	5.04%	1,119,607	6	6.04%
Food and Beverage Stores	302,644	7	4.34%	830,241	7	4.48%
Clothing & Clothing Accessories	260,222	8	3.73%	716,507	8	3.87%
Finance and Insurance	229,327	9	3.29%	-		0.00%
Health and Personal Care Stores	228,230	10	3.27%	625,391	9	3.26%
Total	4,934,099			12,564,590		
Total County Sales Tax	\$ 6,978,106		70.71%	\$18,532,610		67.68%

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2011	\$ 1,776,845	\$ 1,689,338	95.1%	\$ 163,521
2010	1,774,552	1,864,921	105.1%	167,487
2009	1,657,687	1,641,477	99.0%	172,205
2008	1,618,961	1,601,869	98.9%	186,328
2007	1,528,972	1,444,712	94.5	169,777
2006	1,450,411	1,466,637	101.1	164,239
2005	1,423,371	1,405,002	98.7	161,533
2004	1,149,728	1,206,487	104.9	143,972
2003	1,153,076	1,205,465	104.5	145,464
2002	1,090,474	1,198,445	109.9	130,231

(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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 4,932,344	\$ 5,345,029	\$ 3,945,255	\$ 4,359,512	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220	\$ 5,959,546	\$ 2,742,592	\$ 3,012,904
SIB Loan	2,553,391	3,354,594	3,354,594	3,354,594	3,638,234	3,638,234	3,638,234	-	-	-
OPWC Loan	3,000,704	3,135,387	2,339,501	-	-	-	-	-	-	-
Capital Leases	2,185	10,654	86,809	55,130	131,132	214,107	385,498	564,471	499,889	157,369
<i>Business Type Activities</i>										
General Obligation Bonds	13,992,756	15,487,384	11,839,470	13,037,525	14,207,024	15,339,509	16,444,749	17,518,736	16,960,703	17,644,000
OPWC Loan	452,405	552,330	418,869	485,121	551,373	617,625	683,878	750,131	816,384	882,636
OWDA Loans	9,829,089	10,899,798	11,438,391	12,445,685	13,408,995	14,330,412	15,211,913	16,055,357	16,862,513	17,635,057
Capital Leases	-	-	-	-	-	-	-	3,046	3,046	4,031
<i>Total Primary Government</i>	<u>\$ 34,762,874</u>	<u>\$ 38,785,176</u>	<u>\$ 33,422,889</u>	<u>\$ 33,737,567</u>	<u>\$ 36,704,081</u>	<u>\$ 39,302,037</u>	<u>\$ 41,913,492</u>	<u>\$ 40,848,241</u>	<u>\$ 37,885,127</u>	<u>\$ 39,335,997</u>
Percentage of Personal Income (1)	0.28%	0.31%	0.27%	0.27%	0.30%	0.33%	0.37%	0.38%	0.35%	0.36%
Per Capita (2)	\$ 92.68	\$ 103.27	\$ 88.54	\$ 88.97	\$ 96.93	\$ 103.28	\$ 110.14	\$ 107.34	\$ 99.55	\$ 103.37
Percentage of actual value of taxable property (3)	0.16%	0.19%	0.16%	0.14%	0.15%	0.18%	0.20%	0.20%	0.20%	0.21%

Sources:

(1) Personal income is from the Demographic Statistics - Bureau of Economic Analysis

(2) Population is from the Demographic Statistics - U.S. Bureau of the Census and
Ohio Department of Development, Office of Strategic Research

(3) Actual value from - Assessed and estimated actual value of taxable property - Stark County Auditor

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2011

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2010	\$ 7,079,172,780	\$ 7,079,172,780
Debt Limitation	175,479,320	70,791,728
Total Outstanding Debt:		
General Obligation Bonds	13,992,756	13,992,756
Special Assessment Bonds	4,932,344	4,932,344
Notes	-	-
OWDA Loans	9,829,089	9,829,089
OPWC Loan	3,453,109	3,453,109
ODOT SIB Loan	<u>2,553,391</u>	<u>2,553,391</u>
Total	<u>34,760,689</u>	<u>34,760,689</u>
Exemptions:		
General Obligation Bonds - Enterprise	13,992,756	13,992,756
Special Assessment Bonds	4,932,344	4,932,344
Notes	-	-
OWDA Loans	9,829,089	9,829,089
OPWC Loan	3,453,109	3,453,109
ODOT SIB Loan	<u>2,553,391</u>	<u>2,553,391</u>
Total	<u>34,760,689</u>	<u>34,760,689</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 175,479,320</u>	<u>\$ 70,791,728</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>169,479,320</u>
	<u>\$ 175,479,320</u>

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic and Economic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Median Age (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income (4)</u>
2011	375,087	40.6	60,017	9.2	\$12,531,687,000	\$ 33,410
2010	375,586	40.4	61,185	11.3	12,504,760,284	33,294
2009	379,466	40.3	61,338	11.2	12,442,595,000	32,790
2008	379,214	38.4	62,311	6.7	12,710,480,499	33,401
2007	378,664	38.3	62,763	5.9	12,221,615,864	32,116
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881
2005	380,608	39.0	63,009	6.3	11,299,570,880	29,693
2004	381,229	39.4	62,990	6.6	10,864,972,000	28,551
2003	377,519	39.3	63,298	6.4	10,460,166,000	27,506
2002	377,940	39.2	63,315	5.3	10,264,611,000	27,056

Note: 2010 personal income amounts are estimated using a 0.5% increase from prior year.
 Median Age computed at 0.1% increase from prior year for 2002 - 2004, 2007, 2008, 2010
 2005 - 2006 and 2009 Median Age obtained from the Ohio Department of Development website

Sources: (1) U.S. Bureau of the Census and Ohio Department of Development,
 Office of Strategic Research
 (2) Stark County Educational Service Center
 (3) Ohio Bureau of Employment Services
 (4) Bureau of Economic Analysis

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2011			2002		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	4,860	1	2.52%	3,800	2	2.05%
The Timken Company	4,120	2	2.14%	5,640	1	3.04%
Mercy Medical Center	2,560	3	1.33%	2,516	5	1.36%
County of Stark	2,445	4	1.27%	2,860	4	1.54%
Diebold	1,900	5	0.99%			
Canton City Board of Education	1,877	6	0.98%	2,000	6	1.08%
Freshmark, Inc.	1,700	7	0.88%			
Stark State College	1,123	8	0.58%			
Alliance Community Hospital	1,013	9	0.53%			
Republic Engineered Steels, Inc.	910	10	0.47%	1,660	7	0.86%
The Workshops, Inc.	-	-	-	960	10	0.50%
Maytag Corp. (Hoover Company operations)	-	-	-	2,900	3	1.56%
PCC Airfoils	-	-	-	1,250	8	0.67%
Fisher Foods Marketing Inc.	-	-	-	1,030	9	0.55%
Total	22,508		11.69%	24,616		13.26%
Total Employment within the County	192,511			185,647		

Source: Human Resources of Listed Companies

Canton Chamber of Commerce

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

Primary Government:	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Government:										
Legislative and Executive	222	257	278	254	268	257	255	259	241	256
Judicial	250	257	262	263	261	265	255	248	243	248
Public Safety	261	293	308	373	340	322	299	297	282	307
Public Works	104	107	113	116	129	125	135	133	135	128
Health	651	659	673	771	809	798	762	731	763	729
Human Services	488	552	507	546	565	568	579	581	613	652
Proprietary:										
Sewer	75	75	76	80	79	80	78	81	81	79
Water	4	3	2	3	4	4	4	3	1	1
Fiduciary:										
Agency Funds	390	397	441	395	452	463	458	445	419	419
Total - Government Employees	2,445	2,600	2,660	2,801	2,907	2,882	2,825	2,778	2,778	2,819

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Eight Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>								
Legislative & Executive								
Commissioners - Number Official Meetings	121	53	74	99	97	108	108	108
Recorder - number of deeds recorded	12,518	12,292	13,388	13,476	14,946	17,303	18,940	18,475
Auditor - number of parcels billed	196,136	194,262	188,522	187,734	187,141	186,621	185,786	184,583
Auditor - number of checks issued	50,877	46,933	55,403	59,089	63,479	61,873	59,564	N/A
Judicial								
Probate Court Cases	2,486	2,433	2,695	2,840	2,939	2,933	2,997	2,675
Public Safety (Sheriff)								
Number of Traffic Stops	6,938	8,403	6,416	7,790	9,776	11,373	9,460	8,224
Number of inmates	290	281	403	386	400	380	393	348
Public Works (Engineer)								
Roads Resurfaced (miles)	30	15	26	13	11	16	50	30
Bridges Repaired	4	3	2	4	5	11	6	7
Health								
Mental Health - People Served	15,648	15,274	14,797	12,995	10,858	10,348	9,856	9,398
SCBDD - People Served in Clinic	3,343	3,185	2,995	2,841	2,692	2,570	2,453	2,381
EMA, HAZMAT AND 911-People Served	375,586	379,466	378,664	378,664	378,664	380,575	380,608	378,098
Human Services (SCDJFS)								
Children in programs	10,677	10,635	9,291	9,255	9,218	9,008	8,824	9,118
Support Dollars Collected	\$63,588,358	\$64,514,737	\$65,406,306	\$65,201,505	\$64,159,109	\$63,669,797	\$61,901,425	\$61,184,764
Number of Reports Received	2,689	3,204	2,868	2,815	3,033	2,715	2,724	2,675
<i>Business Activities</i>								
Sewer								
Connections	45,933	45,715	45,409	45,360	44,560	43,938	43,228	42,236
Miles	721	720	720	717	715	705	696	690

Source: Stark County Departments

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

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Eight Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>								
<i>Legislative and Executive</i>								
Commissioners Buildings	18	18	19	19	19	19	19	19
<i>Public Safety</i>								
Marked Vehicles	72	67	61	70	65	64	64	64
<i>Public Works</i>								
State Roads (in miles)	251	251	251	251	251	251	251	251
County Roads (in miles)	408	409	409	410	411	415	415	415
Township Roads (in miles)	1,311	1,309	1,309	1,309	1,300	1,273	1,273	1,273
Bridges	333	333	333	333	335	358	358	356
<i>Health</i>								
SCBDD Buildings	13	13	13	13	13	13	13	13
SCBDD Buses and Vans	101	140	132	157	140	140	120	120
<i>Business Activities</i>								
<i>Sewer</i>								
Number of Lift Stations	80	80	83	80	77	77	75	75
Total Lines (in miles)	721	720	720	717	715	705	696	690
<i>Water</i>								
Total Lines (in miles)	45	45	45	45	45	43	43	41

Source: Stark County Departments

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