

Mary Taylor, CPA
Auditor of State

STARK COUNTY
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Mary Taylor, CPA

Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 18, 2008 in which we noted the financial statements of The Workshop's Incorporated, a component unit, were audited by other auditors and our opinion, in so far as it relates to the amounts included for the component unit, is based upon the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

We consider the following deficiency described in the accompanying Schedule of Findings to be a significant deficiency in internal controls over financial reporting: 2007-001.

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe finding number 2007-001 is also a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated August 18, 2008.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that we must report under *Government Auditing Standards*.

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

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



Mary Taylor, CPA
Auditor of State

August 18, 2008



Mary Taylor, CPA

Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Compliance

We have audited the compliance of Stark County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2007. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Stark County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2007.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

Federal Awards Receipts and Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio as of and for the year ended December 31, 2007, and have issued our report thereon dated August 18, 2008, which indicated the financial statements of The Workshops, Incorporated, a component unit, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

August 18, 2008

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2007

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Direct</i>					
Drug Free Communities Support Program Grants (F)	93.276	N/A	99,828	1,603	11,671
<i>Title XIX - Medical Assistance Program</i>					
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>					
Medical Assistance Program - Target Case Management (A)	93.778	N/A	N/A	802,171	802,171
Medical Assistance Program - I/O Waiver (A)	93.778	N/A	N/A	3,325,717	3,325,717
<i>Passed Through Ohio Department of Mental Health</i>					
Medical Assistance Program (B)	93.778	FY2007	N/A	61,563	33,196
Medical Assistance Program (B)	93.778	FY2008	N/A	6,547,159	5,582,147
Medical Assistance Program (B)	93.778	FY2009	N/A	2,170,248	2,810,288
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>					
Medical Assistance Program (F)	93.778	FY2007	N/A	390,159	315,067
Medical Assistance Program (F)	93.778	FY2008	N/A	80,959	153,305
<i>Total Title XIX - Medical Assistance Program</i>				<u>13,377,976</u>	<u>13,021,891</u>
<i>Title XXI - State Children's Insurance Program</i>					
<i>Passed Through Ohio Department of Mental Health</i>					
State Children's Insurance Program (B)	93.767	FY2007	N/A	674	184
State Children's Insurance Program (B)	93.767	FY2008	N/A	470,767	396,558
State Children's Insurance Program (B)	93.767	FY2009	N/A	137,035	218,141
State Children's Insurance Program (F)	93.767	FY2007	N/A	67,089	67,089
State Children's Insurance Program (F)	93.767	FY2008	N/A	20,124	20,124
State Children's Insurance Program (A)	93.767	N/A	N/A	987	987
<i>Total Title XXI - State Children's Insurance Program</i>				<u>696,676</u>	<u>703,083</u>
<i>Title XX - Social Services Block Grant</i>					
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>					
Social Services Block Grant (A)	93.667	FY2007	319,759	160,002	160,002
Social Services Block Grant (A)	93.667	FY2008	319,759	162,266	162,266
<i>Passed Through Ohio Department of Mental Health</i>					
Social Services Block Grant (B)	93.667	FY2007	263,038	193,435	193,435
Social Services Block Grant (B)	93.667	FY2008	128,823	64,642	64,642
<i>Total Title XX - Social Services Block Grant</i>				<u>580,345</u>	<u>580,345</u>
<i>Passed Through Ohio Department of Mental Health</i>					
Block Grant for Community Mental Health Services (B)	93.958	FY2006	571,115	508,940	366,233
Block Grant for Community Mental Health Services (B)	93.958	FY2007	571,115	181,429	241,079
<i>Total Block Grants for Community Mental Health Services</i>				<u>690,369</u>	<u>607,312</u>
<i>Promoting Safe and Stable Families</i>					
Promoting Safe and Stable Families (B)	93.556	FY2007	101,235	76,016	76,840
Promoting Safe and Stable Families (B)	93.556	FY2007	56,250	56,250	51,129
Promoting Safe and Stable Families (B)	93.556	FY2008	7,500	1,510	1,275
Promoting Safe and Stable Families (B)	93.556	FY2008	73,103	7,310	9,103
Promoting Safe and Stable Families (F)	93.556	FY2007	32,491	22,744	32,491
<i>Total Promoting Safe and Stable Families</i>				<u>163,830</u>	<u>170,838</u>
<i>Projects for Assistance in Transition from Homelessness</i>					
Projects for Assistance in Transition from Homelessness (B)	93.150	FY2007	105,798	104,676	62,951
Projects for Assistance in Transition from Homelessness (B)	93.150	FY2008	78,582	19,646	39,291
<i>Total Projects for Assistance in Transition from Homelessness</i>				<u>124,322</u>	<u>102,242</u>
Community-Based Child Abuse Prevention Grants (B)	93.590	FY2007	39,802	-	20,960
<i>Passed Through Medical University of South Carolina</i>					
Drug Abuse and Addiction Research Programs (B)	93.279	FY2007	22,000	12,239	13,072
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>					
Block Grants for Prevention and Treatment of Substance Abuse (F)	93.959	FY2007	2,496,396	1,255,128	1,423,384
Block Grants for Prevention and Treatment of Substance Abuse (F)	93.959	FY2008	2,528,877	1,234,981	1,168,681
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>				<u>2,490,109</u>	<u>2,592,065</u>
<i>Substance Abuse and Mental Health Services - Projects of Regional and National Significance</i>					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (B)	93.243	FY2007	16,200	9,494	9,491
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (B)	93.243	FY2007	23,300	22,926	19,566
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (B)	93.243	FY2008	20,000	-	5,266
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (F)	93.243	FY2007	375,600	48,658	19,742
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (F)	93.243	FY2008	30,823	3,008	12,163
<i>Total Projects of Regional and National Significance</i>				<u>84,086</u>	<u>66,228</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>18,221,555</u>	<u>17,889,707</u>

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2007

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<i>Direct</i>					
Community Development Block Grants/Entitlement Grants (C)	14.218	B05UC390005	1,638,193	1,571,548	1,571,715
Community Development Block Grants/Entitlement Grants (C)		B06UC390005	1,473,375	1,001,552	1,000,652
<i>Total Community Development Block Grant</i>				<u>2,573,100</u>	<u>2,572,367</u>
<i>Passed Through City of Canton</i>					
Community Development Block Grants/Entitlement Grants (F)	14.218	B06MC390002	18,000	520	3,747
<i>Total Community Development Block Grant</i>				<u>2,573,620</u>	<u>2,576,114</u>
HOME Investment Partnerships Program (C)	14.239	M-04DC390204	1,097,792	-	4,637
HOME Investment Partnerships Program (C)	14.239	M-05DC390204	974,623	432,726	432,726
HOME Investment Partnerships Program (C)	14.239	M-06DC390204	900,652	187,671	188,009
<i>Total HOME Investment Partnerships Program</i>				<u>620,397</u>	<u>625,372</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>3,194,017</u>	<u>3,201,486</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<i>Passed Through Ohio Department of Education</i>					
National School Lunch Program (A)	10.555	FY2007	N/A	29,468	18,728
National School Lunch Program (A)	10.555	FY2008	N/A	14,974	12,878
TOTAL U.S. DEPARTMENT OF AGRICULTURE				<u>44,442</u>	<u>31,606</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
<i>Passed Through Ohio Department of Emergency Management Agency</i>					
State Homeland Security Program (D)	97.073	2006GET60001	261,843	261,843	257,381
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY				<u>261,843</u>	<u>257,381</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>					
<i>Passed Through Ohio Department of Education</i>					
State Grants for Innovative Programs (A)	84.298	066324C2S12007	312	156	306
State Grants for Innovative Programs (A)	84.298	066324C2S12008	311	149	73
<i>Total State Grants for Innovative Programs</i>				<u>305</u>	<u>379</u>
Special Education - Grants to States (A)	84.027	0663246BSF2007	188,012	97,766	120,912
Special Education - Grants to States (A)	84.027	0663246BSF2008	188,430	94,215	69,764
<i>Total Special Education - Grants to States</i>				<u>191,981</u>	<u>190,676</u>
Special Education - Preschool Grants (A)	84.173	066324PGS12007	40,333	20,973	32,770
Special Education - Preschool Grants (A)	84.173	066324PGS12008	41,811	19,914	19,050
<i>Total Special Education - Preschool Grants</i>				<u>40,887</u>	<u>51,820</u>
<i>Passed Through Ohio Rehabilitation Services Commission</i>					
Rehabilitation Services - Vocational Rehabilitation Grants to States (A)	84.126	CSA90-30	N/A	175,663	271,401
TOTAL U.S. DEPARTMENT OF EDUCATION				<u>408,836</u>	<u>514,276</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<i>Direct</i>					
Community Prosecution and Project Safe Neighborhoods (E)	16.609	2005SPSN354	31,888	9,698	10,743
Anti-Gang Initiative (E)	16.744	2006PSAGI364	303,260	81,234	63,968
Developing, Testing and Demonstrating Promising New Programs (G)	16.541	2005JLFX0190	740,129	225,647	228,969
Public Safety Partnership and Community Policing Grants (H)	16.710	2006CKWX0102	987,228	586,889	586,889
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>					
Violence Against Women Formula Grants (H)	16.588	2005WFVA28217	53,982	7,691	-
Violence Against Women Formula Grants (H)	16.588	2006WFVA28217	53,982	40,862	53,982
Violence Against Women Formula Grants (H)	16.588	2007WFVA28217	48,983	48,983	-
Violence Against Women Formula Grants (E)	16.588	2006WFVA28212	60,000	54,000	43,020
Violence Against Women Formula Grants (E)	16.588	2005WFVA28212	46,800	5,399	9,853
<i>Total Violence Against Women Formula Grants</i>				<u>156,935</u>	<u>106,855</u>
Edward Byrne Memorial Justice Assistance Grant Program (E)	16.738	2005JGB016454	36,369	9,075	10,156
Edward Byrne Memorial Justice Assistance Grant Program (E)	16.738	2006JGB016454	36,792	33,115	26,630
Edward Byrne Memorial Justice Assistance Grant Program (J)	16.738	2005JGCOV6373	50,000	31,907	21,853
Edward Byrne Memorial Justice Assistance Grant Program (H)	16.738	2005JLLE5178	16,826	16,826	16,826
Edward Byrne Memorial Justice Assistance Grant Program (H)	16.738	2006DJBX0701	101,786	-	59,601
Edward Byrne Memorial Justice Assistance Grant Program (H)	16.738	2007DJBX0663	143,884	143,884	114,859
<i>Total Byrne Memorial Justice Assistance Grant Program</i>				<u>234,807</u>	<u>249,925</u>
<i>Passed Through Ohio State Department of Youth Services</i>					
Juvenile Accountability Block Grants (G)	16.523	2006JB003A061	18,766	18,766	18,766
<i>Total Juvenile Accountability Incentive Block Grant</i>				<u>18,766</u>	<u>18,766</u>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>					
Crime Victim Assistance (E)	16.575	2007VAGENE148T	145,282	36,321	14,225
Crime Victim Assistance (E)	16.575	2006VAGENE148T	145,282	108,961	124,756
<i>Total Crime Victim Assistance</i>				<u>145,282</u>	<u>138,981</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>1,459,258</u>	<u>1,405,096</u>

STARK COUNTY, OHIO
Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2007

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<i>Passed Through Ohio State Department of Youth Services</i>					
AmeriCorps (G)	94.006	JJWC-015-06	26,925	15,259	20,213
AmeriCorps (G)	94.006	JJWC-015-07	26,128	<u>4,339</u>	<u>3,967</u>
<i>Total AmeriCorps</i>				<u>19,598</u>	<u>24,180</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
<i>Passed Through Office of the Governor's Highway Safety Representative</i>					
Highway Planning and Construction (I)	20.205	FY 2005	2,088,362	91,827	91,827
Highway Planning and Construction (I)	20.205	FY 2006	5,562,191	1,989,848	1,989,848
Highway Planning and Construction (I)	20.205	FY 2007	3,842,123	<u>1,854,766</u>	<u>1,854,766</u>
<i>Total Highway Planning and Construction</i>				<u>3,936,441</u>	<u>3,936,441</u>
State and Community Highway Safety (H)	20.600	FY 2007	48,500	48,500	48,500
State and Community Highway Safety (H)	20.600	2007PTMNN1	48,039	21,280	17,860
State and Community Highway Safety (H)	20.600	2007PTMNN1	45,163	834	2,868
State and Community Highway Safety (H)	20.600	2007PTMNN1	42,133	<u>373</u>	<u>4,025</u>
<i>Total State and Community Highway Safety</i>				<u>70,987</u>	<u>73,253</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2007PTMNN1	48,039	21,280	17,860
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2007PTMNN1		834	2,867
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2007PTMNN1	42,133	<u>372</u>	<u>4,024</u>
<i>Total State and Community Highway Safety</i>				<u>22,486</u>	<u>24,751</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>4,029,914</u>	<u>4,034,445</u>
<u>U.S. ARMY CORPS OF ENGINEER'S</u>					
<i>Direct</i>					
Ohio Environmental Infrastructure and Resource Protection and Development Program/Section 594 Program (C)	12.xxx	CS 516	1,850,000	641,745	499,885
TOTAL U.S. ARMY CORPS OF ENGINEERS				<u>641,745</u>	<u>499,885</u>
TOTAL				<u>\$ 28,281,208</u>	<u>\$ 27,858,062</u>

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

The following represent the recipient departments:

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

- (F) Alcohol and Drug Addiction Services Board
- (G) Family Court
- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas

STARK COUNTY, OHIO

**Notes to the Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2007**

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2. SUBRECIPIENTS

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

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE 3. FOOD DISTRIBUTION

Nonmonetary assistance is reported at the fair market value of the commodities received and disbursed. Moneys are commingled with State grants. It is assumed that federal moneys are expended first. The Stark County Board of Mental Retardation and Developmental Disabilities received and disbursed \$9,772 of the commodities under the Food Distribution Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education. At December 31, 2007, the County had no significant food commodities in inventory so the amount is not reflected on the County's Schedule.

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

As of December 31, 2007, there were 360 outstanding loans totaling \$2,465,175. During 2007, a total of \$154,218 was received on the outstanding loans, including \$23,793 in interest. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

STARK COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2007

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any other significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX – Medical Assistance Program (Medicaid): CFDA #93.778 Title XXI – State Childrens Insurance Program (SCHIP): CFDA #93.767
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$835,742 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

FINDING NUMBER 2007-001

Material Weakness

Financial Reporting

Errors were noted in the County's financial statements and GAAP conversion working papers that required audit adjustments and reclassifications as follows:

- Numerous program revenues, general revenues and expenses by program/function for governmental activities were initially recorded in a revenue and expense classification that did not correspond to the type of revenue and expense by function/program. For example, sales taxes of \$1,216,692 that would qualify as general revenues were originally classified as operating grants; capital project grants of \$1,292,640 that would qualify as capital grants were originally recorded as operating grants. These reclassifications ranged in amounts from \$8,986 to \$2,855,269. In addition, internal service fund eliminations were originally computed as \$1,105,184 rather than the correct \$3,960,453 amount; and transfer reclassifications of \$722,695 were initially made only on the expenditure side of the entry.
- Numerous GAAP adjustments and reclassifications throughout various funds were noted during testing. A few examples would include: Intergovernmental Receivable was initially understated by approximately \$1,053,560 in the Motor Vehicle and Gasoline Tax Fund and \$625,645 in the Mental Health Fund; revenues associated with Intergovernmental Receivables were initially deferred rather than properly recognized as revenue by approximately \$1,886,950 in the Mental Health Fund; revenues associated with Intergovernmental Receivables were initially recognized as Intergovernmental Revenue rather than Unearned Revenue by approximately \$15,191,470 in the Mental Health Fund; Public Assistance Fund expenditures of approximately \$1,024,380 were initially misclassified as Health rather than Human Services function expenditures; and Capital Project and Debt Service net assets were originally shown as unrestricted rather than restricted net assets by approximately \$893,190 and \$388,640, respectively.

In addition, the County compiles their GAAP statements without a general ledger system. The compilation of financial statements are created utilizing Excel spreadsheets that are linked together to create the trial balances. This process allows for a significant amount of risk for human error. The County lost data numerous times during final compilation of the County's financial report due to the "overload" of spreadsheets open at one time. This loss of data required re-entry which also increases the risk of inaccurate financial statements.

Sound financial reporting is the responsibility of the County Auditor and County Commissioners and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. To help ensure the County's financial statements and notes to the financial statements are complete and accurate, the County should adopt policies and procedures, including a final review of the statements and notes, including supporting documentation contained in the GAAP conversion working papers, by the County Auditor and County Commissioners, to identify and correct errors and omissions.

To also help reduce the risk of error and simplify the financial statement reporting process, the County should consider alternatives to the compilation practice, such as implementing software programs that will roll-up GAAP financial statements directly from the County's accounting system.

FINDING NUMBER 2007-001 (Continued)

Official's Response: Due to a new government reporting standard (SAS 112), these errors in postings are now required to be reported. In past years these posting errors were cooperatively discovered and corrected by the Auditor's Staff and the AOS Staff and were not a reportable item. The County intends to strengthen internal controls to eliminate these posting errors in the initial drafts and to work with the reporting departments to correct their posting and classification errors that were rolled into the report as well. The County further agrees that it will adopt policies and procedures to correct these deficiencies.

A contributing factor to difficulties with compiling the CAFR is employee turnover. This is a result of the inability of the Auditor to retain employees who left for higher paying positions within the County that are independent of the County general fund as well as to be able to establish redundancy. The Auditor cannot control the amount of funds appropriated/available, and thereby increase salaries to be competitive with other county departments. The Auditor will hire an outside firm with CAFR expertise to prepare the report.

Finally, another factor that contributes is the complexity and shortcomings of the current County financial reporting process upon which the CAFR is prepared. As noted as a suggestion by the Auditor of State, the County should have a financial reporting system that prepares GAAP financial statements directly from the County's accounting system. The current system is outdated and is becoming increasingly less efficient due to new standards required by the State. Reclassifications were due to the manual entry of accounts and corresponding amounts that are used to build trial balances. The trial balances are the basis for every statement in the annual report. GAAP adjustments and reclassifications also stem from manual entries used to create trial balances. An integrated accounting package would enhance the financial reporting process and strengthen the internal controls over the reporting process. The County Auditor commits to proceed with the purchase and implementation of an integrated accounting package "that will roll-up GAAP financial statements directly from the County's accounting system" and establish an environment that is more conducive to eliminating errors and producing required GAAP reports and tables in a more effective and efficient manner. The Auditor will accomplish this as quickly as possible, provided the necessary funding is provided by the Stark County Board of Commissioners.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2007**



Kim R. Perez
Stark County Auditor

Prepared by The Stark County Auditor's Office

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007

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Comprehensive Annual Financial Report

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August 18, 2008

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

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2007. 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, 2007. 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 Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

The local economy's increasing emphasis on the non-manufacturing sector is reflected in the list of major *employers*. In fact, the largest employer in the County is now Aultman Hospital with Mercy Medical Center, Affinity Hospital and Alliance Community Hospital all ranking in the top 10. Several manufacturing companies including The Timken Company remain among the largest employers. Major products produced in the manufacturing sector include steel pipe and tube, roller bearings, bars, containers, railroad cars, turbine equipment, aluminum, plastics, fiber containers, and food processing.

The County's economy has been in decline over the past several years as is indicated through an increase in unemployment from 3.9 percent in 2001 to 5.9 percent in 2007. This is attributable in great part to decreased employment in the manufacturing industries. Nonetheless, employment in the non-manufacturing sector remains significant and has been stable since 1985.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. It's also home to many smaller companies and

plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.

Long-Term Financial Planning

The Stark County Engineer's Office is responsible for maintaining the county roads, bridges, and storm sewers throughout the county. This amounts to approximately 411 miles of roads, 335 bridges and 715 miles of storm sewer lines. In order to maintain the entire infrastructure that it is responsible for, the Engineer's office outlines a five year plan. The Engineer's 2007 plan, which is available on their website, shows that they intend to begin approximately \$37 million in road, bridge and storm sewer projects for the years 2008 through 2010. A majority of these will result in assets to the county in the form of infrastructure.

Major Initiatives

The Stark County Auditor, Kim R. Perez, and the Stark County Treasurer, Gary Zeigler, are committed to continuing the advancement of technological capabilities within their offices. These upgrades will also aid the offices of the Stark County Sheriff and Emergency 911, as well as many municipalities, townships, villages, and school districts within the County. They are in contract with ACS Government Systems, Inc. to implement an integrated tax appraisal and collection system. This new system will provide upgrades that will facilitate workflow management, reporting and querying, imaging, valuations, and GIS integration. This system will eliminate the inefficiency and rigidity of the currently established system and will provide accurate, detailed information along with the highest level of customer service. The project implementation began in February, 2007 and has an estimated "go live" date for the 2009 tax year billable in 2010.

Also in progress during 2007 was the implementation of a new Oracle-based Banner payroll and human resource systems with conversion from the existing mainframe system expected in the summer of 2008.

A Kronos Time Management System that will integrate with the new payroll and human resources systems will also be implemented in 2008 by a core group of County Departments, including the Recorder, Treasurer and Auditor.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 2006.

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

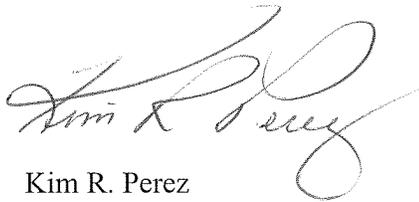
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

ACKNOWLEDGEMENTS

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Kim R. Perez", written in a cursive style.

Kim R. Perez
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2007

COUNTY COMMISSIONERS

Todd D. Bosley
Tom L. Harmon
Jane Vignos

COUNTY AUDITOR

Kim R. Perez

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Michael J. Rehfus

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

Charles E. Brown, Jr.
John G. Haas
Taryn L. Heath
Richard D. Reinbold Jr.
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

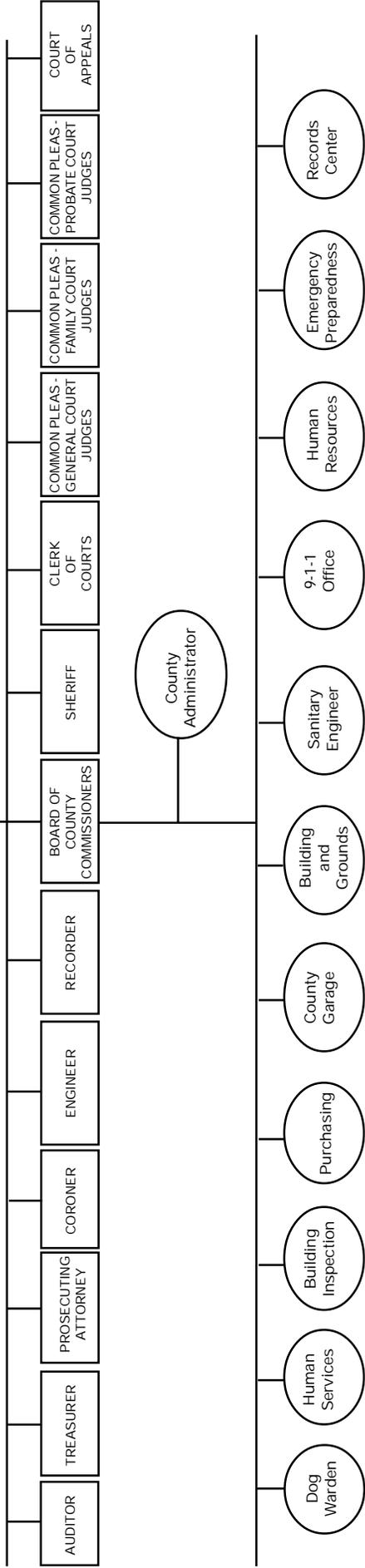
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

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

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



X

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

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Stark County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2006

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.

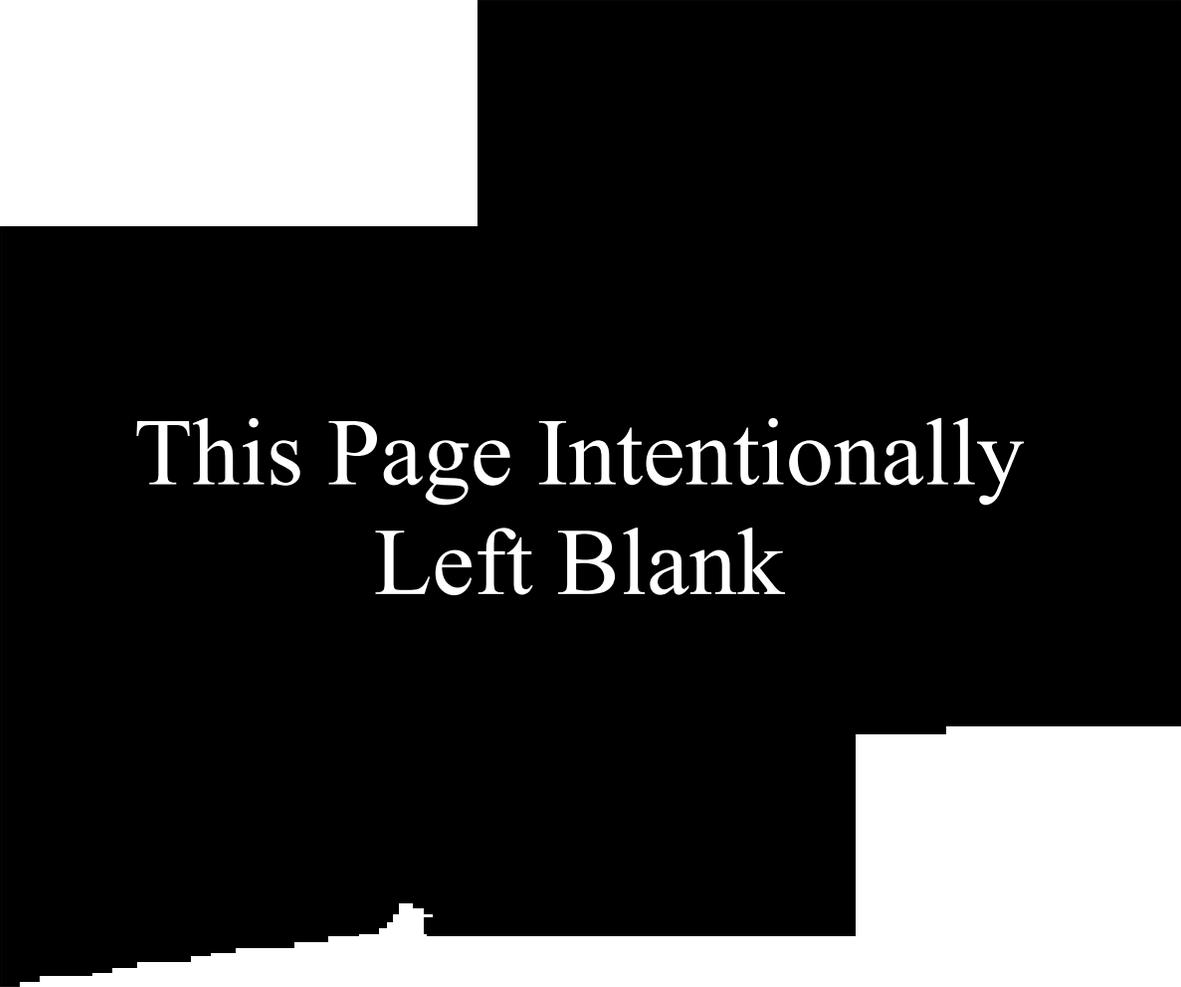


Charles S. Cox

President

Jeffrey R. Emer

Executive Director



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Financial Section



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2007, 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 .4 percent, 5 percent and 6 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2007, and the respective changes in financial position and where applicable cash flows, thereof and the respective budgetary comparisons for the General, Special Revenue Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 18, 2008, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

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

Mary Taylor, CPA
Auditor of State

August 18, 2008

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2007*

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, 2007. 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 \$10.5 million as a result of this year's operations. Net assets of business-type activities increased by \$3.8 million, or 3.5 percent, and net assets of governmental activities increased by \$6.7 million, or 2.4 percent.
- All revenues totaled \$283.9 million. General revenues accounted for \$98.0 million or 34.5 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$185.9 million or 65.5 percent of the total.
- Total assets of governmental activities increased by \$5.3 million. Capital assets increased by \$2.1 million while current and other assets also increased by \$3.2 million.
- The County had \$253.6 million in expenses related to governmental activities: only \$162.5 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$97.8 million, of which \$64.6 million was taxes with the remaining \$33.2 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

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

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2007*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2007

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 2007 compared to 2006:

	<i>Net Assets</i> (In Millions)					
	<i>Governmental</i> <i>Activities</i>		<i>Business-Type</i> <i>Activities</i>		<i>Total</i>	
	2007	2006	2007	2006	2007	2006
Assets						
<i>Current & Other Assets</i>	\$ 210.6	\$ 207.4	\$ 22.1	\$ 19.1	\$ 232.7	\$ 226.5
<i>Capital Assets, Net</i>	153.2	151.1	125.8	119.8	279.0	270.9
Total Assets	363.8	358.5	147.9	138.9	511.7	497.4
Liabilities						
<i>Current & Other Liabilities</i>	67.2	68.8	8.1	0.8	75.3	69.6
<i>Long Term Liabilities:</i>						
<i>Due Within One Year</i>	5.9	5.3	1.8	1.7	7.7	7.0
<i>Due Within More Than One</i>	<u>11.4</u>	<u>11.8</u>	<u>26.8</u>	<u>28.9</u>	<u>38.2</u>	<u>40.7</u>
Total Liabilities	<u>84.5</u>	<u>85.9</u>	<u>36.7</u>	<u>31.4</u>	<u>121.2</u>	<u>117.3</u>
Net Assets						
<i>Invested in Capital Assets, Net of</i>						
<i>Related Debt</i>	149.4	147.2	93.8	89.5	243.2	236.7
<i>Restricted for:</i>						
<i>Capital Projects</i>	2.5	0.4	-	-	2.5	0.4
<i>Debt Service</i>	-	-	-	-	-	-
<i>Special Programs</i>	106.3	103.2	-	-	106.3	103.2
<i>Unrestricted</i>	<u>21.1</u>	<u>21.8</u>	<u>17.5</u>	<u>18.0</u>	<u>38.6</u>	<u>39.8</u>
Total Net Assets	<u>\$ 279.3</u>	<u>\$ 272.6</u>	<u>\$ 111.3</u>	<u>\$ 107.5</u>	<u>\$ 390.7</u>	<u>\$ 380.1</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$390.5 million (\$279.3 million in governmental activities and \$111.3 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$380.1 million to \$390.6 million. Governmental activities increased by 2.4 percent (\$272.6 million compared to \$279.3 million) and business-type activities increased by 3.5 percent (\$107.5 million compared to \$111.3 million). The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2007*

The largest portion of the County's net assets (62.5 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 (27.9 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$37.6 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2007

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

Table 2
Changes in Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Program Revenues						
<i>Charges for Services</i>	\$ 34.4	\$ 31.0	\$ 20.2	\$ 20.2	\$ 54.6	\$ 51.2
<i>Operating Grants, Contributions, and Interest</i>	118.6	125.5	-	-	118.6	125.5
<i>Capital Grants and Contributions</i>	<u>9.5</u>	<u>9.3</u>	<u>3.2</u>	<u>2.3</u>	<u>12.7</u>	<u>11.6</u>
Total Program Revenues	<u>162.5</u>	<u>165.8</u>	<u>23.4</u>	<u>22.5</u>	<u>185.9</u>	<u>188.3</u>
General Revenues						
<i>Property Taxes</i>	51.6	51.1	-	-	51.6	51.1
<i>Sales Tax</i>	13.0	11.5	-	-	13.0	11.5
<i>Grants and Entitlements</i>	19.2	19.9	-	-	19.2	19.9
<i>Gain on Sale of Capital Asset</i>	-	0.2	-	-	-	0.2
<i>Investment Earnings</i>	6.7	5.4	-	-	6.7	5.4
<i>Miscellaneous</i>	<u>7.3</u>	<u>6.5</u>	<u>0.2</u>	<u>0.5</u>	<u>7.5</u>	<u>7.0</u>
Total General Revenues	<u>97.8</u>	<u>94.6</u>	<u>0.2</u>	<u>0.5</u>	<u>98.0</u>	<u>95.1</u>
Total Revenues	<u>260.3</u>	<u>260.4</u>	<u>23.6</u>	<u>23.0</u>	<u>283.9</u>	<u>283.4</u>
Program Expenses						
<i>General Government:</i>						
<i>Legislative and Executive</i>	21.5	19.5	-	-	21.5	19.5
<i>Judicial</i>	16.4	15.2	-	-	16.4	15.2
<i>Public Safety</i>	28.8	12.8	-	-	28.8	12.8
<i>Public Works</i>	21.9	34.0	-	-	21.9	34.0
<i>Health</i>	80.8	79.7	-	-	80.8	79.7
<i>Human Services</i>	70.3	68.5	-	-	70.3	68.5
<i>Other</i>	4.6	-	-	-	4.6	-
<i>Intergovernmental</i>	9.0	11.2	-	-	9.0	11.2
<i>Interest and Fiscal Charges</i>	0.3	0.3	-	-	0.3	0.3
<i>Sewer</i>	-	-	19.2	18.9	19.2	18.9
<i>Water</i>	-	-	<u>0.6</u>	<u>0.7</u>	<u>0.6</u>	<u>0.7</u>
Total Program Expenses	<u>253.6</u>	<u>241.2</u>	<u>19.8</u>	<u>19.6</u>	<u>273.4</u>	<u>260.8</u>
Increase in Net Assets	6.7	19.2	3.8	3.4	10.5	22.6
Net Assets Beginning of Year	<u>272.6</u>	<u>253.4</u>	<u>107.5</u>	<u>104.1</u>	<u>380.1</u>	<u>357.5</u>
Net Assets End of Year	<u>\$ 279.3</u>	<u>\$ 272.6</u>	<u>\$ 111.3</u>	<u>\$ 107.5</u>	<u>\$ 390.6</u>	<u>\$ 380.1</u>

STARK COUNTY, OHIO

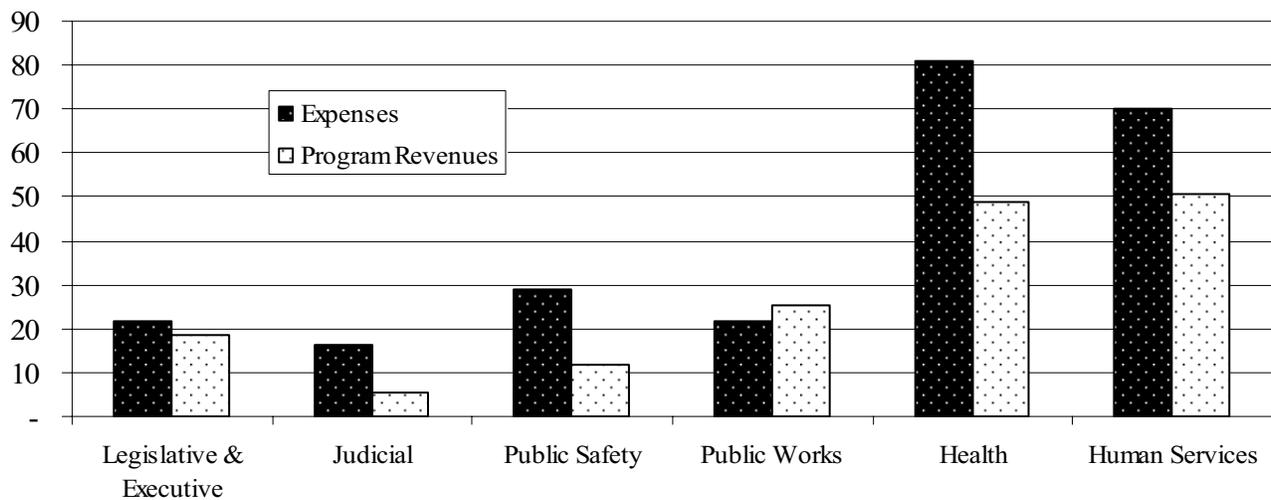
Management Discussion and Analysis
For the Year Ended December 31, 2007

Governmental Activities

Governmental activities increased the County's net assets by \$6.7 million. Key elements of this change are as follows:

- Revenues decreased slightly, while expenses increased in 2007. Total revenues decreased by \$.1 million while the governmental expenses had an increase of \$12.4 million.
- General revenues increased slightly by \$3.2 million and program revenues decreased by \$3.3 million. Property tax increased slightly, but will decline in the future due to the phase out of tangible personal property taxes. Interest revenue increased \$1.3 million in 2007, but is expected to decrease in 2008 due to the downturn of the economy and investment markets.
- Expenses increased \$12.4 million (5.0 percent) in 2007. This was highlighted by an increase in Public Safety programs of \$16.0 million, but was somewhat offset by a decrease in expenses for Public Works in the amount of \$12.1 million.

Graph 3
Expenses and Program Revenues 2007
Governmental Activities (Amounts in Millions)



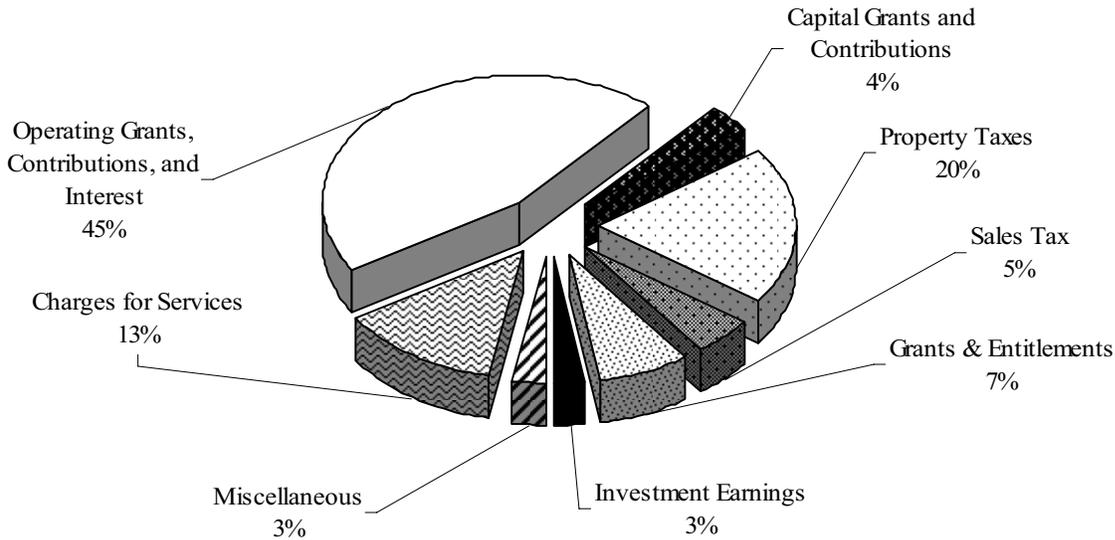
The health program accounted for \$80.8 million or 31.9 percent of total governmental expenses. The next largest program was human services, accounting for \$70.3 million or 27.7 percent of the total expenses for governmental activities.

Current year expenses were 97.4 percent of current year revenues. This percentage increased from 92.6 percent in 2006 mainly because of the \$3.3 million reduction in program revenues and the increase in public safety program expenses.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2007

Graph 4
Revenues by Source 2007
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$118.6 million or 45.6 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of MRDD - \$7.4 million, Public Assistance - \$36.6 million, the Children Services Board - \$12.5 million and the Mental Health Board - \$29.4 million. Direct charges to users of governmental services, another type of program revenue, made up \$34.4 million or 21.2 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$51.6 million or 19.8 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD - \$21.4 million, the Children Services Board - \$9.0 million, the Mental Health Board - \$5.1 million and the General Fund - \$15.4 million.

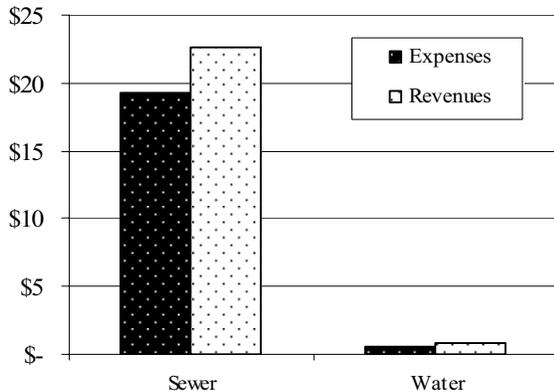
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2007

Business-type Activities

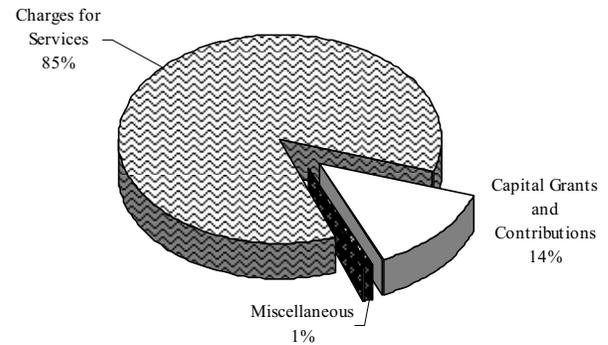
Graph 5

*Expenses and Program Revenues 2007
Business-type Activities (Amounts in Millions)*



Graph 6

*Revenues by Source 2007
Business-type Activities*



Capital grants and contributions for business-type activities increased from \$2.3 million in 2006 to \$3.2 million in 2007. This represents approximately 13.6 percent of revenue for business-type activities. Charges for services remained the main source of revenue at 85.6 percent. Overall, business-type activities did have an increase in net assets due to holding expenses near the same level as those for 2006.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$88.8 million. \$73.0 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$10.1 million with a total fund balance of \$13.6 million. Unreserved fund balance represents 16.8 percent of expenditures. This is one measurement of the general fund's

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2007*

liquidity. During 2007, the fund balance of the general fund increased by \$129,125. While the overall fund balance remained stable, some key factors should be noted: Interest income increased by \$1.25 million, but is expected to fall significantly in 2008. Expenditures remained relatively level compared to revenues as the County made a significant effort to control spending and will continue to do so in the future.

The Mental Retardation and Developmental Disabilities fund balance decreased by \$3.4 million from 2006. This is primarily due to declining property tax and state revenues while related expenditures increased slightly.

The Mental Health Board fund balance increased by \$13.7 million in 2007. This was mainly due to an increase of revenue in the form of Medicaid grants, while expenditures remained relatively the same from 2006.

The Children' Services fund balance only increased by \$.7 million for 2007 as compared to \$3.4 million in 2006. Revenues decreased by \$1.6 million, while expenditures rose by \$1.2 million.

The Public Assistance fund balance decreased by \$3.6 million for 2007 as compared to a \$2.6 million increase in 2006. This is due to both a decrease in state and federal monies of approximately \$6.7 million coincided with an increase in expenditures of approximately \$.3 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 \$16.8 million. The total growth in net assets in this fund was \$3.5 million. This is due largely to the capital contributions of \$1.9 million.

GENERAL FUND BUDGETING HIGHLIGHTS

Differences between the original budget and the final amended budget were very minor. The only significant change included \$0.3 million for the Sheriff's operations. Budgets were held in check to account for decreasing revenues.

Actual revenues and financing sources were \$.4 million higher than final budgeted revenues and financing sources. This increase is primarily due to greater than anticipated receipts of permissive sales taxes and interest.

Actual expenditures and other financing uses were \$3.0 million less than final budgeted expenditures and financing uses. This decrease was due to the County's ability to control expenditures in the general fund during the year.

STARK COUNTY, OHIO

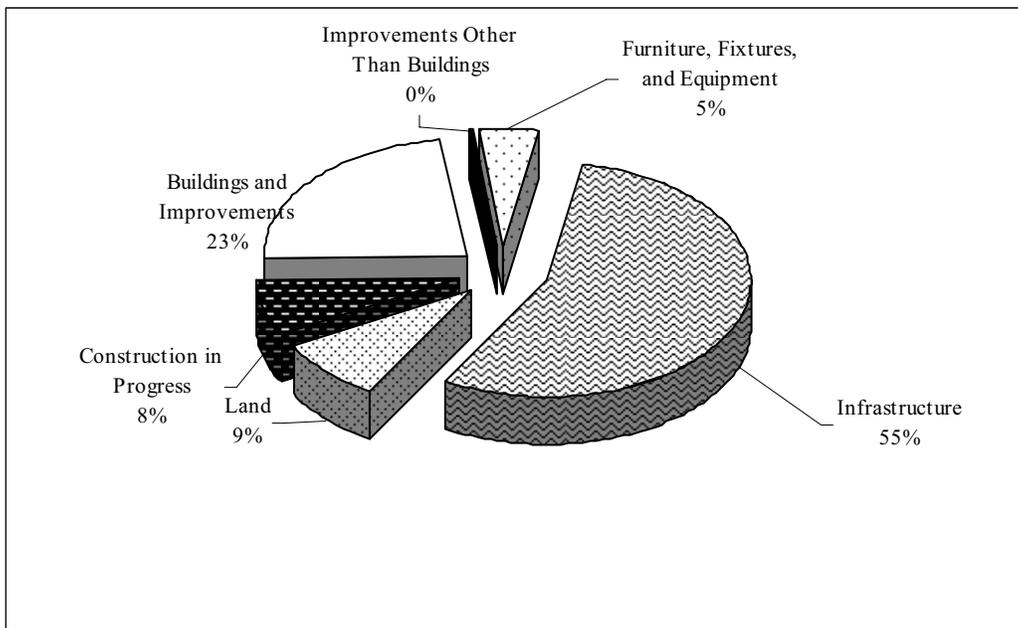
Management Discussion and Analysis
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CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2007 amounts to \$279.0 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 3.0 percent (a 1.4 percent increase in governmental activities and a 5.0 percent increase for business-type activities). Infrastructure accounted for 92.8 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 7
Capital Assets
Governmental Activities



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

- Purchase of an existing building for the Department of Job and Family Services.
- The Engineer's office completed multiple road resurfacing projects throughout the county including Portage Street East Widening and Portage & Lutz intersection.
- The Sanitary sewer department completed several storm sewer projects throughout the county.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2007

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$11.9 million in the Governmental Activities and \$3.1 million in the Business-Type Activities.

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<i>Land</i>	\$ 13.1	\$ 13.0	\$ 0.6	\$ 0.6	\$ 13.7	\$ 13.6
<i>Construction in Progress</i>	11.9	20.9	3.1	1.7	15.0	22.6
<i>Buildings and Improvements</i>	35.6	36.6	3.4	3.3	39.0	39.9
<i>Improvements Other Than Buildings</i>	0.4	0.4	0.7	0.8	1.1	1.2
<i>Furniture, Fixtures, and Equipment</i>	7.1	8.2	1.3	1.4	8.4	9.6
<i>Infrastructure</i>	<u>85.1</u>	<u>72.0</u>	<u>116.8</u>	<u>112.0</u>	<u>201.9</u>	<u>184.0</u>
<i>Total Capital Assets</i>	<u>\$ 153.2</u>	<u>\$ 151.1</u>	<u>\$ 125.9</u>	<u>\$ 119.8</u>	<u>\$ 279.1</u>	<u>\$ 270.9</u>

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

Debt

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

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 14.2	\$ 15.3	\$ 14.2	\$ 15.3
<i>Special Assessment Bonds</i>	4.8	5.2	-	-	4.8	5.2
<i>OWDA Loans</i>	-	-	13.4	14.3	13.4	14.3
<i>OPWC Loans</i>	-	-	0.6	0.6	0.6	0.6
<i>ODOT Loans</i>	3.6	3.6	-	-	3.6	3.6
<i>Capital Leases</i>	0.1	0.2	-	-	0.1	0.2
<i>Compensated Absences</i>	<u>8.8</u>	<u>8.2</u>	<u>0.4</u>	<u>0.3</u>	<u>9.2</u>	<u>8.5</u>
<i>Total</i>	<u>\$ 17.3</u>	<u>\$ 17.2</u>	<u>\$ 28.6</u>	<u>\$ 30.5</u>	<u>\$ 45.9</u>	<u>\$ 47.7</u>

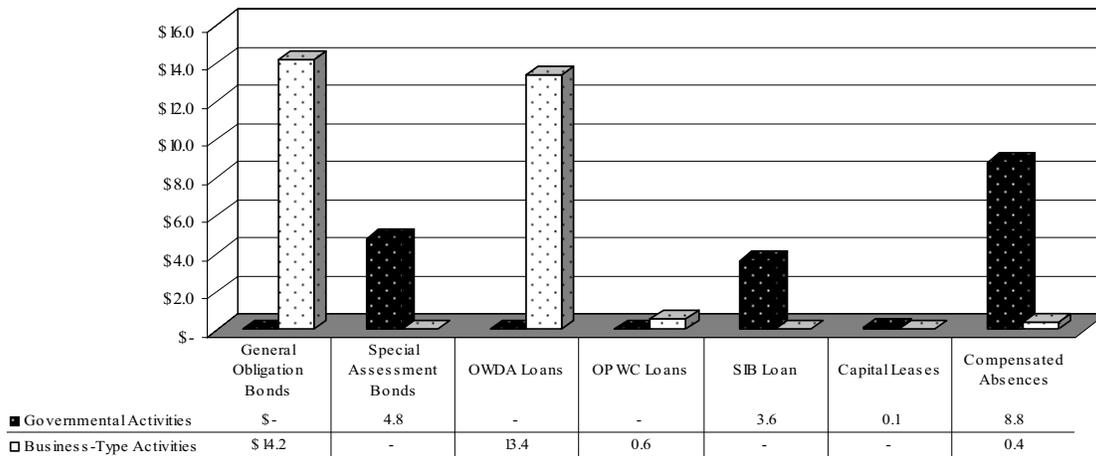
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2007

Additional information on the County’s long-term obligations outstanding can be found in Note 16. The County’s overall legal debt margin was \$190.9 million at December 31, 2007. The County’s un-voted legal debt margin was \$77.0 million at December 31, 2007.

At December 31, 2007, the County had outstanding long-term obligations in the amount of \$17.3 million for the governmental activities and \$28.6 million for the business-type activities. The breakout on debt is presented in the following graph.

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



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

CONTACTING THE COUNTY’S FINANCIAL MANAGEMENT

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

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2007

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Cash Equivalents	\$ 72,159,058	\$ 14,702,075	\$ 86,861,133	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	646,453	-	646,453	314,071	940,364
Cash and Cash Equivalents with Fiscal & Escrow Agents	2,440,348	338,666	2,779,014	-	-
Materials and Supplies Inventory	1,459,600	409,689	1,869,289	-	-
Accrued Interest Receivable	867,906	-	867,906	-	-
Accounts Receivable	1,597,160	2,807,885	4,405,045	-	-
Internal Balances	61,275	(61,275)	-	-	-
Intergovernmental Receivable	65,951,095	-	65,951,095	-	-
Prepaid Items	876,264	48,681	924,945	-	-
Sales Taxes Receivable	3,159,035	-	3,159,035	-	-
Property Taxes Receivable	51,392,467	-	51,392,467	-	-
Special Assessments Receivable	7,574,885	3,904,201	11,479,086	-	-
Loans Receivable	2,464,176	-	2,464,176	-	-
Land and Construction in Progress	25,017,614	3,729,175	28,746,789	-	3,409,739
Depreciable Capital Assets, Net	<u>128,162,717</u>	<u>122,112,150</u>	<u>250,274,867</u>	<u>-</u>	<u>-</u>
Total Assets	\$ 363,830,053	\$ 147,991,247	\$ 511,821,300	\$ 314,071	\$ 4,350,103
Liabilities					
Accounts Payable	\$ 3,897,247	\$ 215,721	\$ 4,112,968	\$ 27,808	-
Accrued Wages	4,423,589	176,181	4,599,770	-	-
Contracts Payable	3,289,271	1,510,152	4,799,423	-	-
Intergovernmental Payable	2,529,359	56,613	2,585,972	-	-
Accrued Interest Payable	19,074	-	19,074	-	-
Retainage Payable	320,184	338,666	658,850	-	-
Claims Payable	4,304,919	-	4,304,919	-	-
Unearned Revenue	48,439,331	-	48,439,331	-	-
Notes Payable	-	5,830,000	5,830,000	-	-
CIC Loans Payable	-	-	-	-	50,000
Long Term Liabilities Due Within One Year	5,903,902	1,796,579	7,700,481	-	-
Long Term Liabilities Due Within More Than One Year	<u>11,434,551</u>	<u>26,787,357</u>	<u>38,221,908</u>	<u>-</u>	<u>3,144,739</u>
Total Liabilities	84,561,427	36,711,269	121,272,696	27,808	3,194,739
Net Assets					
Invested in Capital Assets, Net of Related Debt	149,410,966	93,768,684	243,179,650	-	265,000
Restricted for:					
Capital Projects	2,469,353	-	2,469,353	-	-
Special Programs	106,296,995	-	106,296,995	-	-
Unrestricted	<u>21,091,312</u>	<u>17,511,294</u>	<u>38,602,606</u>	<u>286,263</u>	<u>890,364</u>
Total Net Assets	\$ 279,268,626	\$ 111,279,978	\$ 390,548,604	\$ 286,263	\$ 1,155,364

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2007

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 21,514,881	\$ 18,091,777	\$ 497,797	\$ -
Judicial	16,373,379	5,432,845	192,088	-
Public Safety	28,753,397	4,566,543	7,103,053	-
Public Works	21,919,946	106,638	15,780,835	9,310,204
Health	80,806,196	4,752,389	44,011,975	144,444
Human Services	70,314,542	1,386,473	49,312,806	-
Conservation and Recreation	17,193	-	-	-
Other	4,595,577	-	-	-
Intergovernmental	8,986,247	87,188	1,655,388	-
Interest and Fiscal Charges	260,811	-	-	-
Total Governmental Activities	253,542,169	34,423,853	118,553,942	9,454,648
Business-Type Activities:				
Sewer	19,282,458	19,533,414	-	3,070,045
<i>Other Enterprise Funds</i>				
Water	626,708	669,607	-	153,360
Molly	233	-	-	-
Sheriff's Webcheck	7,131	16,060	-	-
Total Business-Type Activities	19,916,530	20,219,081	-	3,223,405
Total - Primary Government	\$ 273,458,699	\$ 54,642,934	\$ 118,553,942	\$ 12,678,053
Component Units				
Stark County TID	156,557	-	-	146,040
Stark County Port Authority	232,852	65,337	25,000	-
Totals - Component Units	\$ 389,409	\$ 65,337	\$ 25,000	\$ 146,040

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

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
\$ (2,925,307)	\$ -	\$ (2,925,307)	\$ -	\$ -
(10,748,446)	-	(10,748,446)	-	-
(17,083,801)	-	(17,083,801)	-	-
3,277,731	-	3,277,731	-	-
(31,897,388)	-	(31,897,388)	-	-
(19,615,263)	-	(19,615,263)	-	-
(17,193)	-	(17,193)	-	-
(4,595,577)	-	(4,595,577)	-	-
(7,243,671)	-	(7,243,671)	-	-
(260,811)	-	(260,811)	-	-
<u>(91,109,726)</u>	<u>-</u>	<u>(91,109,726)</u>	<u>-</u>	<u>-</u>
-	3,321,001	3,321,001	-	-
-	196,259	196,259	-	-
-	(233)	(233)	-	-
-	<u>8,929</u>	<u>8,929</u>	-	-
-	<u>3,525,956</u>	<u>3,525,956</u>	-	-
<u>(91,109,726)</u>	<u>3,525,956</u>	<u>(87,583,770)</u>	-	-
-	-	-	(10,517)	-
-	-	-	-	(142,515)
-	-	-	<u>(10,517)</u>	<u>(142,515)</u>
15,427,988	-	15,427,988	-	-
21,445,647	-	21,445,647	-	-
580,720	-	580,720	-	-
5,110,371	-	5,110,371	-	-
8,996,940	-	8,996,940	-	-
12,988,069	-	12,988,069	-	-
19,212,051	-	19,212,051	-	-
21,828	-	21,828	-	-
6,704,326	-	6,704,326	12,272	51,263
7,282,509	224,875	7,507,384	-	112,849
97,770,449	224,875	97,995,324	12,272	164,112
<u>6,660,723</u>	<u>3,750,831</u>	<u>10,411,554</u>	<u>1,755</u>	<u>21,597</u>
<u>272,607,903</u>	<u>107,529,147</u>	<u>380,137,050</u>	<u>284,508</u>	<u>1,133,767</u>
<u>279,268,626</u>	<u>\$ 111,279,978</u>	<u>\$ 390,548,604</u>	<u>\$ 286,263</u>	<u>\$ 1,155,364</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2007

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Cash Equivalents	\$ 12,038,184	\$ 23,006,572	\$ 3,301,677	\$ 6,232,805	\$ 3,210,666
Cash and Cash Equivalents in Segregated Accounts	524,270	-	-	80,705	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	20,739	2,161,642	-	-	-
Property Taxes Receivable	15,320,394	21,509,942	5,085,230	8,895,918	-
Sales Taxes Receivable	3,159,035	-	-	-	-
Accounts Receivable	189,806	881,104	80,129	111,293	10,705
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	1,145,422
Intergovernmental Receivable	5,552,945	7,630,551	16,694,197	4,585,098	14,334,079
Accrued Interest Receivable	867,906	-	-	-	-
Materials and Supplies Inventory	334,240	159,449	-	-	13,800
Loans Receivable	-	-	-	-	-
Prepaid Items	215,008	379,133	186,521	-	58,152
Total Assets	\$ 38,222,527	\$ 55,728,393	\$ 25,347,754	\$ 19,905,819	\$ 18,772,824
Liabilities					
Accounts Payable	\$ 305,125	\$ 231,363	\$ 372,948	\$ 1,071,240	\$ 866,447
Accrued Wages	1,419,071	1,265,395	210,152	146,211	809,486
Contracts Payable	746,946	43,814	-	-	-
Due to Other Funds	351,002	-	-	1,206,940	340,380
Intergovernmental Payable	460,064	401,698	74,550	149,677	278,369
Retainage Payable	20,739	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	21,327,870	28,950,129	4,278,227	12,747,661	11,787,489
Total Liabilities	24,630,817	30,892,399	4,935,877	15,321,729	14,082,171
Fund Balances					
Reserved for Encumbrances	2,946,965	950,993	247,783	1,853,176	2,756,905
Reserved for Debt Service	-	-	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	547,128	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	10,097,617	-	-	-	-
Special Revenue Funds	-	23,885,001	20,164,094	2,730,914	1,933,748
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	13,591,710	24,835,994	20,411,877	4,584,090	4,690,653
Total Liabilities and Fund Balances	\$ 38,222,527	\$ 55,728,393	\$ 25,347,754	\$ 19,905,819	\$ 18,772,824

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 16,428,016	\$ 64,217,920
41,478	646,453
257,967	2,440,348
580,983	51,392,467
-	3,159,035
324,123	1,597,160
7,574,883	7,574,883
49,791	49,791
-	1,145,422
17,102,343	65,899,213
-	867,906
952,119	1,459,608
2,464,176	2,464,176
32,710	871,524
<u>\$ 45,808,589</u>	<u>\$ 203,785,906</u>
\$ 879,817	\$ 3,726,940
573,274	4,423,589
2,498,511	3,289,271
178,490	2,076,812
253,845	1,618,203
299,445	320,184
49,791	49,791
<u>20,390,917</u>	<u>99,482,293</u>
<u>25,124,090</u>	<u>114,987,083</u>
3,699,301	12,455,123
377,380	377,380
2,464,176	2,464,176
-	547,128
-	10,097,617
12,893,917	61,607,674
<u>1,249,725</u>	<u>1,249,725</u>
<u>20,684,499</u>	<u>88,798,823</u>
<u>\$ 45,808,589</u>	<u>\$ 203,785,906</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2007*

Total Governmental Fund Balances	88,798,823
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>	
Certain long-term assets are not available to pay for current period expenditures and and therefore are deferred in the fund.	
Special Assessments Receivable	7,574,884
Sales Taxes Receivable	1,245,861
Taxes Receivable	5,143,313
Intergovernmental Receivable	<u>37,078,897</u>
	51,042,955
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	(8,801,764)
Special Assessment Bonds	(4,767,323)
ODOT SIB Loan	(3,638,234)
Accrued Interest	(19,074)
Capital Leases	<u>(131,132)</u>
	(17,357,527)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	
	153,180,331
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	
	<u>3,604,044</u>
<i>Net Assets of Governmental Activities</i>	<u><u>279,268,626</u></u>

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2007

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 15,312,037	\$ 21,614,290	\$ 5,088,269	\$ 8,871,426	\$ -
Permissive Sales Tax	11,789,499	-	-	-	-
Charges for Services	14,373,080	3,358,149	716,392	1,386,473	-
Licenses and Permits	44,800	-	-	-	-
Fines and Forfeitures	497,569	-	-	-	-
Intergovernmental	9,531,629	14,744,885	36,890,402	14,369,810	37,746,515
Special Assessments	-	-	-	-	-
Interest	6,569,624	3,878	810	-	-
Rent	369,453	240	-	-	-
Other	971,407	836,369	1,154,202	214,036	3,765,692
Total Revenues	59,459,098	40,557,811	43,850,075	24,841,745	41,512,207
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ 15,533,902	\$ -	\$ -	\$ -	\$ -
Judicial	13,316,231	-	-	-	-
Public Safety	21,257,115	-	-	-	-
Public Works	1,031,378	-	-	-	-
Health	-	42,627,793	30,114,985	-	-
Human Services	1,088,302	-	-	24,137,876	45,156,183
Other	523,167	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	7,194,321	-	-	-	-
Debt Service:					
Principal Retirement	23,954	-	-	-	-
Interest and Fiscal Charges	879	-	-	-	-
Total Expenditures	59,969,249	42,627,793	30,114,985	24,137,876	45,156,183
Excess (Deficiency) of Revenues Over (Under) Expenditures	(510,151)	(2,069,982)	13,735,090	703,869	(3,643,976)
Other Financing Sources (Uses)					
Transfers In	600,000	-	-	-	-
Proceeds from Sale of Capital Assets	21,828	-	-	-	-
Inception of Capital Lease	22,448	-	-	-	-
Transfers Out	(5,000)	(1,325,000)	-	-	-
Total Other Financing Sources (Uses)	639,276	(1,325,000)	-	-	-
Net Change in Fund Balances	129,125	(3,394,982)	13,735,090	703,869	(3,643,976)
Fund Balances Beginning of Year	13,462,585	28,230,976	6,676,787	3,880,221	8,334,629
Fund Balances End of Year	\$ 13,591,710	\$ 24,835,994	\$ 20,411,877	\$ 4,584,090	\$ 4,690,653

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds		
\$ 577,553	\$ 51,463,575	Net change in fund balances - Total Governmental Funds	\$ 9,479,249
1,216,692	13,006,191		
9,481,349	29,315,443	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
27,428	72,228		
174,782	672,351	Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds	(3,985,299)
37,007,912	150,291,154		
660,725	660,725		
130,014	6,704,326	Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in intergovernmental payables, accrued interest payable, and compensated absences	(648,207)
-	369,693		
<u>708,520</u>	<u>7,650,226</u>		
<u>49,984,975</u>	<u>260,205,912</u>		
\$ 4,912,845	\$ 20,446,747	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the period.	
3,430,026	16,746,257		
5,300,194	26,557,309	Capital Outlay	\$12,193,321
15,096,360	16,127,738	Depreciation Expense	<u>(10,105,410)</u>
7,312,155	80,054,933		2,087,911
499,187	70,881,548	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.	537,964
-	523,167		
9,684,316	9,684,316		
1,791,926	8,986,247	Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net expense of the internal service funds is reported with governmental activities	(750,732)
514,010	537,964		
<u>261,548</u>	<u>262,427</u>	Inception of capital leases provide current financial resources to government funds, but capital leases increase long term liabilities on the statement of net assets.	<u>(60,163)</u>
<u>48,802,567</u>	<u>250,808,653</u>	<i>Change in Net Assets of Governmental Activities</i>	<u>6,660,723</u>
1,182,408	9,397,258		
1,330,000	1,930,000		
-	21,828		
37,715	60,163		
<u>(600,000)</u>	<u>(1,930,000)</u>		
<u>767,715</u>	<u>81,991</u>		
1,950,123	9,479,249		
<u>18,734,376</u>	<u>79,319,574</u>		
<u>\$ 20,684,499</u>	<u>\$ 88,798,823</u>		

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Non-GAAP Basis) - General Fund

For the Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 15,199,919	\$ 15,310,164	\$ 15,312,037	\$ 1,873
Permissive Sales Tax	11,000,000	11,375,000	11,718,787	343,787
Charges for Services	14,080,385	14,317,721	14,413,007	95,286
Licenses and Permits	49,000	46,000	45,050	(950)
Fines and Forfeitures	454,000	427,000	427,940	940
Intergovernmental	9,884,670	9,844,292	9,674,726	(169,566)
Interest	3,803,000	4,603,000	5,006,751	403,751
Rentals	335,000	335,000	369,033	34,033
Other	1,363,000	1,287,615	1,001,801	(285,814)
Total Revenues	<u>56,168,974</u>	<u>57,545,792</u>	<u>57,969,132</u>	<u>423,340</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	16,450,907	17,286,723	16,287,970	998,753
Judicial	13,711,643	14,041,575	13,780,443	261,132
Public Safety	21,335,639	21,955,640	21,603,031	352,609
Public Works	3,060,659	2,583,395	1,930,599	652,796
Human Services	1,317,596	1,317,596	1,160,088	157,508
Other	2,015,052	2,015,053	1,378,850	636,203
Intergovernmental	8,587,825	7,310,002	7,310,002	-
Total Expenditures	<u>66,479,322</u>	<u>66,509,984</u>	<u>63,450,983</u>	<u>3,059,001</u>
Deficiency of Revenues Under Expenditures	<u>(10,310,348)</u>	<u>(8,964,192)</u>	<u>(5,481,851)</u>	<u>3,482,341</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	21,228	21,828	600
Transfers In	1,325,000	725,000	600,000	(125,000)
Transfers Out	-	(5,000)	(5,000)	-
Total Other Financing Sources	<u>1,325,000</u>	<u>741,228</u>	<u>616,828</u>	<u>(124,400)</u>
Net Change in Fund Balance	(8,985,348)	(8,222,964)	(4,865,023)	3,357,941
Fund Balance at Beginning of Year	7,268,329	7,268,329	7,268,329	-
Prior Year Encumbrances Appropriated	<u>3,371,345</u>	<u>3,371,345</u>	<u>3,371,345</u>	-
Fund Balance at End of Year	<u>\$ 1,654,326</u>	<u>\$ 2,416,710</u>	<u>\$ 5,774,651</u>	<u>\$ 3,357,941</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 21,549,600	\$ 21,549,600	\$ 21,614,290	\$ 64,690
Charges for Services	64,363	64,363	3,119,047	3,054,684
Intergovernmental	14,204,526	14,651,568	15,171,829	520,261
Interest	-	-	3,878	3,878
Rentals	40,000	40,000	240	(39,760)
Other	<u>1,176,204</u>	<u>1,085,302</u>	<u>850,879</u>	<u>(234,423)</u>
Total Revenues	<u>37,034,693</u>	<u>37,390,833</u>	<u>40,760,163</u>	<u>3,369,330</u>
Expenditures				
Current				
Health:				
Personal Services	28,047,863	35,150,529	34,617,037	533,492
Materials and Supplies	1,752,615	1,883,579	1,859,065	24,514
Contractual Services	4,420,804	4,865,408	4,388,926	476,482
Capital Outlay	400,282	488,435	455,746	32,689
Other	<u>3,178,506</u>	<u>3,162,175</u>	<u>2,871,065</u>	<u>291,110</u>
Health	<u>37,800,070</u>	<u>45,550,126</u>	<u>44,191,839</u>	<u>1,358,287</u>
Deficiency of Revenues Under Expenditures	(765,377)	(8,159,293)	(3,431,676)	4,727,617
Other Financing Uses				
Transfers Out	<u>(71,150)</u>	<u>(1,409,867)</u>	<u>(1,325,000)</u>	<u>84,867</u>
Net Change in Fund Balance	(836,527)	(9,569,160)	(4,756,676)	4,812,484
Fund Balance Beginning of Year	24,561,924	24,561,924	24,561,924	-
Prior Year Encumbrances Appropriated	<u>931,337</u>	<u>931,337</u>	<u>931,337</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 24,656,734</u>	<u>\$ 15,924,101</u>	<u>\$ 20,736,585</u>	<u>\$ 4,812,484</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, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,099,916	\$ 5,099,916	\$ 5,088,269	\$ (11,647)
Charges for Services	261,000	651,022	746,243	95,221
Intergovernmental	21,817,037	23,351,646	23,416,408	64,762
Interest	-	-	818	818
Other	<u>1,009,878</u>	<u>1,155,332</u>	<u>1,155,332</u>	<u>-</u>
Total Revenues	<u>28,187,831</u>	<u>30,257,916</u>	<u>30,407,070</u>	<u>149,154</u>
Expenditures				
Current:				
Health	<u>28,760,081</u>	<u>31,549,685</u>	<u>30,358,955</u>	<u>1,190,730</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(572,250)	(1,291,769)	48,115	1,339,884
Fund Balance Beginning of Year	1,181,177	1,181,177	1,181,177	-
Prior Year Encumbrances Appropriated	<u>1,341,517</u>	<u>1,341,517</u>	<u>1,341,517</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,950,444</u>	<u>\$ 1,230,925</u>	<u>\$ 2,570,809</u>	<u>\$ 1,339,884</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, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 8,893,937	\$ 8,893,937	\$ 8,871,426	\$ (22,511)
Charges for Services	1,420,000	1,420,000	1,287,109	(132,891)
Intergovernmental	17,490,061	17,490,061	15,096,577	(2,393,484)
Other	<u>315,000</u>	<u>315,000</u>	<u>207,789</u>	<u>(107,211)</u>
Total Revenues	<u>28,118,998</u>	<u>28,118,998</u>	<u>25,462,901</u>	<u>(2,656,097)</u>
Expenditures				
Current:				
Human Services	<u>25,716,554</u>	<u>29,116,554</u>	<u>27,225,259</u>	<u>1,891,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,402,444	(997,556)	(1,762,358)	(764,802)
Fund Balance Beginning of Year	2,405,332	2,405,332	2,405,332	-
Prior Year Encumbrances Appropriated	<u>2,216,554</u>	<u>2,216,554</u>	<u>2,216,554</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,024,330</u>	<u>\$ 3,624,330</u>	<u>\$ 2,859,528</u>	<u>\$ (764,802)</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, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 46,000,000	\$ 46,000,000	\$ 40,678,957	\$ (5,321,043)
Other	<u>4,200,000</u>	<u>4,200,000</u>	<u>3,765,692</u>	<u>(434,308)</u>
Total Revenues	<u>50,200,000</u>	<u>50,200,000</u>	<u>44,444,649</u>	<u>(5,755,351)</u>
Expenditures				
Human Services	<u>45,449,059</u>	<u>50,399,059</u>	<u>49,877,703</u>	<u>521,356</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,750,941	(199,059)	(5,433,054)	(5,233,995)
Fund Balance Beginning of Year	333,103	333,103	333,103	-
Prior Year Encumbrances Appropriated	<u>4,649,059</u>	<u>4,649,059</u>	<u>4,649,059</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 9,733,103</u>	<u>\$ 4,783,103</u>	<u>\$ (450,892)</u>	<u>\$ (5,233,995)</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2007

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise Funds		Service Funds
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 13,906,167	\$ 795,908	\$ 14,702,075	\$ 7,941,138
Cash and Cash Equivalents with Fiscal Agents	338,666	-	338,666	-
Accounts Receivable	2,768,901	38,984	2,807,885	-
Special Assessments Receivable	3,904,201	-	3,904,201	-
Due from Other Funds	-	-	-	992,665
Intergovernmental Receivable	-	-	-	51,882
Materials and Supplies Inventory	409,689	-	409,689	-
Prepaid Items	48,028	653	48,681	4,740
Total Current Assets	<u>21,375,652</u>	<u>835,545</u>	<u>22,211,197</u>	<u>8,990,425</u>
Noncurrent Assets				
Land and Construction in Progress	3,675,374	53,801	3,729,175	-
Depreciable Capital Assets, Net	114,495,969	7,616,181	122,112,150	-
Total Noncurrent Assets	<u>118,171,343</u>	<u>7,669,982</u>	<u>125,841,325</u>	<u>-</u>
Total Assets	<u>\$ 139,546,995</u>	<u>\$ 8,505,527</u>	<u>\$ 148,052,522</u>	<u>\$ 8,990,425</u>
Liabilities				
Current Liabilities				
Accounts Payable	\$ 138,492	\$ 77,229	\$ 215,721	\$ 170,306
Contracts Payable	1,510,152	-	1,510,152	-
Accrued Wages	169,249	6,932	176,181	-
Compensated Absences Payable	101,833	1,531	103,364	-
Retainage Payable	338,666	-	338,666	-
Due to Other Funds	58,986	2,289	61,275	-
Intergovernmental Payable	54,543	2,070	56,613	911,156
Notes Payable	5,830,000	-	5,830,000	-
Claims Payable	-	-	-	4,304,919
OPWC Loan Payable	46,825	-	46,825	-
OWDA Loan Payable	476,889	-	476,889	-
General Obligation Bonds Payable	1,114,499	55,000	1,169,499	-
Total Current Liabilities	<u>9,840,134</u>	<u>145,051</u>	<u>9,985,185</u>	<u>5,386,381</u>
Long-Term Liabilities				
Compensated Absences Payable	309,480	3,699	313,179	-
OPWC Loans Payable (Net of Current Portion)	504,549	-	504,549	-
OWDA Loans Payable (Net of Current Portion)	12,932,106	-	12,932,106	-
General Obligation Bonds Payable (Net of Current Portion)	12,477,525	560,000	13,037,525	-
Total Long-Term Liabilities	<u>26,223,660</u>	<u>563,699</u>	<u>26,787,359</u>	<u>-</u>
Total Liabilities	<u>36,063,794</u>	<u>708,750</u>	<u>36,772,544</u>	<u>5,386,381</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	86,713,697	7,054,982	93,768,684	-
Unrestricted	16,769,504	741,795	17,511,294	3,604,044
Total Net Assets	<u>\$ 103,483,201</u>	<u>\$ 7,796,777</u>	<u>\$ 111,279,978</u>	<u>\$ 3,604,044</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, 2007

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Activities
		Enterprise Funds		Internal Service Funds
Operating Revenues				
Charges for Services	\$ 19,533,413	\$ 685,666	\$ 20,219,079	\$ 14,273,561
Special Assessments	326,494	-	326,494	-
Other	224,876	-	224,876	385,376
Total Operating Revenues	<u>20,084,783</u>	<u>685,666</u>	<u>20,770,449</u>	<u>14,658,937</u>
Operating Expenses				
Salaries	\$ 4,856,903	\$ 198,254	\$ 5,055,157	\$ -
Contractual Services	8,492,007	174,030	8,666,037	53,455
Materials and Supplies	513,316	17,638	530,954	9,670
Claims	-	-	-	15,319,434
Depreciation	3,754,606	192,346	3,946,952	-
Other	128,238	13,556	141,794	27,110
Total Operating Expenses	<u>17,745,070</u>	<u>595,824</u>	<u>18,340,894</u>	<u>15,409,669</u>
Operating Income (Loss)	<u>2,339,713</u>	<u>89,842</u>	<u>2,429,555</u>	<u>(750,732)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(1,406,585)	(38,248)	(1,444,833)	-
Loss on Sale of Capital Assets	(130,803)	-	(130,803)	-
Capital Grants	814,899	-	814,899	-
Total Non-Operating Revenues (Expenses)	<u>(722,489)</u>	<u>(38,248)</u>	<u>(760,737)</u>	<u>-</u>
Income (Loss) before Capital Contributions	<u>1,617,224</u>	<u>51,594</u>	<u>1,668,818</u>	<u>(750,732)</u>
Capital Contributions	1,928,653	153,360	2,082,013	-
Change in Net Assets	3,545,877	204,954	3,750,831	(750,732)
Net Assets Beginning of Year	<u>99,937,324</u>	<u>7,591,823</u>	<u>107,529,147</u>	<u>4,354,776</u>
Net Assets End of Year	<u>\$ 103,483,201</u>	<u>\$ 7,796,777</u>	<u>\$ 111,279,978</u>	<u>\$ 3,604,044</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2007

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise		Service
		Funds		Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 20,094,829	\$ 685,692	\$ 20,780,521	\$ -
Cash Received from Interfund Services Provided	-	-	-	14,367,521
Cash Received from Other Operating Revenues	357,795	-	357,795	385,376
Cash Payments for Employee Services and Benefits	(4,681,545)	(195,036)	(4,876,581)	-
Cash Payments to Suppliers for Goods and Services	(7,802,231)	(136,279)	(7,938,510)	(53,928)
Cash Payments for Claims	-	-	-	(14,639,531)
Cash Payments for Other Operating Expenses	(128,232)	(14,143)	(142,375)	(27,110)
Net Cash Provided by (Used for) Operating Activities	<u>7,840,616</u>	<u>340,234</u>	<u>8,180,850</u>	<u>32,328</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received from Special Assessments	323,356	-	323,356	-
Acquisition of Capital Assets	(7,854,969)	(300,056)	(8,155,025)	-
Capital Grants	814,899	-	814,899	-
Proceeds from Capital Debt	10,715,000	-	10,715,000	-
Principal Paid on Capital Debt	(6,955,160)	(50,000)	(7,005,160)	-
Interest Paid on Capital Debt	(1,406,585)	(38,248)	(1,444,833)	-
Net Cash Used for Capital and Related Financing Activities	<u>(4,363,459)</u>	<u>(388,304)</u>	<u>(4,751,763)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	3,477,157	(48,070)	3,429,087	32,328
Cash and Cash Equivalents Beginning of Year	<u>10,767,676</u>	<u>843,978</u>	<u>11,611,654</u>	<u>7,908,810</u>
Cash and Cash Equivalents End of Year	<u>\$ 14,244,833</u>	<u>\$ 795,908</u>	<u>\$ 15,040,741</u>	<u>\$ 7,941,138</u>

(continued)

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2007

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise		Service
		Funds		Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	<u>\$ 2,339,713</u>	<u>\$ 89,842</u>	<u>\$ 2,429,555</u>	<u>\$ (750,732)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation Expense	3,754,606	192,346	3,946,952	-
Loss on sale of Capital Assets	130,803	-	130,803	-
(Increase) Decrease in Assets				
Accounts Receivable	367,841	26	367,867	-
Due from Other Funds	-	-	-	103,839
Intergovernmental Receivable	-	-	-	(9,879)
Materials and Supplies Inventory	(406,136)	-	(406,136)	-
Prepays	44,025	(20)	44,005	72
Increase (Decrease) in Liabilities				
Accounts Payable	18,839	55,454	74,293	(139,605)
Contracts Payable	1,145,340	-	1,145,340	-
Accrued Wages and Benefits	25,086	890	25,976	-
Compensated Absences Payable	144,185	2,579	146,764	-
Retainage Payable	280,013	-	280,013	-
Due to Other Funds	302	(480)	(178)	-
Intergovernmental Payable	(4,001)	(403)	(4,404)	286,310
Claims Payable	-	-	-	542,323
Total Adjustments	<u>5,500,903</u>	<u>250,392</u>	<u>5,751,295</u>	<u>783,060</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 7,840,616</u>	<u>\$ 340,234</u>	<u>\$ 8,180,850</u>	<u>\$ 32,328</u>

Non-Cash Capital Financing Activities

Developers donated \$1,928,653 of sewer lines to the sewer fund

Developers donated \$153,360 of water lines to the water fund

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2007

	Private Purpose Trusts	Agency Funds
Assets		
Cash and Cash Equivalents	\$ 216,018	\$ 23,461,685
Cash and Cash Equivalents in Segregated Accounts	-	3,183,818
Taxes Receivable	-	326,511,473
Special Assessments Receivable	-	9,511,436
Intergovernmental Receivable	-	16,813,872
Total Assets	<u>\$ 216,018</u>	<u>\$ 379,482,284</u>
Liabilities		
Intergovernmental Payable	\$ -	\$ 366,436,272
Deposits Held and Due to Others	-	4,076,978
Undistributed Monies	-	8,969,034
Total Liabilities	<u>-</u>	<u>\$ 379,482,284</u>
Net Assets		
Restricted for Other Purposes	213,828	
Unrestricted	<u>2,190</u>	
Total Liabilities and Net Assets	<u>\$ 216,018</u>	

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Year Ended December 31, 2007

	Private Purpose Trusts
<i>Additions</i>	
Contributions	\$ 1,610
Interest	<u>10,287</u>
<i>Total Additions</i>	<u>11,897</u>
<i>Deductions</i>	
Other Operating Expenses	<u>152,049</u>
<i>Change in Net Assets</i>	(140,152)
<i>Net Assets Beginning of Year</i>	<u>356,170</u>
<i>Net Assets End of Year</i>	<u><u>\$ 216,018</u></u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2007

Assets

Cash and Cash Equivalents	\$	160,119
Accounts Receivable		368,253
Interest Receivable		2,417
Inventories		99,304
Investments		954,824
Prepaid Expenses		49,317
Property and Equipment:		
Operational Equipment		485,977
Administrative Office Equipment		102,817
Administrative Software		83,406
Administrative Office Furniture		15,430
Building Improvements		<u>34,917</u>
		722,547
Accumulated Depreciation		<u>(606,557)</u>
		<u>115,990</u>
Total Assets	\$	<u>1,750,224</u>

Liabilities and Net Assets

Accounts Payable	\$	23,760
Deferred Revenue		2,584
Accrued Expenses:		
Wages		23,703
Payroll Taxes		2,352
Workers' Compensation		28,659
Sales Tax		<u>2,877</u>
		<u>57,591</u>
Total Liabilities		<u>83,935</u>
Unrestricted Net Assets		1,648,577
Temporarily Restricted Net Assets		<u>17,712</u>
Total Liabilities and Net Assets	\$	<u>1,750,224</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

December 31, 2007

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$	2,149,766
Investment Income		62,828
Special events, net of expenses of \$23,443		73,825
(Loss) on Investments Reported at Fair Value		(4,072)
Contributions		240
In-Kind Contributions		1,967,424
Other		4,623
Net Assets Released from Restrictions		<u>2,800</u>
Total Unrestricted Revenues		<u>4,257,434</u>

Expenses

Program Services:		
Rehabilitation and Training		3,851,629
Supporting Services:		
General and Administration		<u>475,159</u>
Total Expenses		<u>4,326,788</u>

Change in Unrestricted Net Assets (69,354)

Changes in Temporarily Restricted Net Assets (2,800)

Net Assets Released from Restrictions (2,800)

Change in Net Assets (72,154)

Net Assets at Beginning of Year 1,738,443

Net Assets End of Year \$ 1,666,289

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 18, 19 and 20 to the basic financial statements. These organizations are:

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

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

B. Fund Accounting

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

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

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Other enterprise funds of the county account for operations that are financed and operated in a manner similar to private business enterprises. See page 96 for a further definition. The County has presented the following major proprietary fund:

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

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

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

C. Measurement Focus

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

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

D. Basis of Accounting

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

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

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

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

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, 2007, but which were levied to finance year 2008 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

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

E. Budgetary Process

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

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

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

F. Cash, Cash Equivalents, and Investments

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

During 2007, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements, Financial Asset Management, and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2007. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2007.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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 2007 amounted to \$6,569,624 which includes \$6,044,053 assigned from other County funds.

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

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2007, 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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

land, as land is listed regardless of cost. The County's governmental infrastructure assets consist of roads and bridges. The County's business-type infrastructure assets consist of sanitary sewers. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Bond Discount/Issuance Costs

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

N. Fund Balance Reserves

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

O. Net Assets

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

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

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues 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.

Q. Contributions of Capital

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

R. Interfund Activity

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2007.

T. Estimates

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

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

Adjustments necessary to convert the results of operations at the end of the year 2007 on the Budget basis to the GAAP basis are as follows:

	<i>General</i>	<i>Mental Retardation and Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>
<i>GAAP Basis</i>	\$ 129,125	\$ (3,394,982)	\$ 13,735,090	\$ 703,869	\$ (3,643,976)
<i>Net Adjustment for Revenue Accruals</i>	(1,512,414)	202,352	(13,443,005)	621,156	2,932,442
<i>Net Adjustment for Expenditure Accruals</i>	543,234	(274,837)	269,957	(56,541)	(1,059,962)
<i>Encumbrances</i>	<u>(4,024,968)</u>	<u>(1,289,209)</u>	<u>(513,927)</u>	<u>(3,030,842)</u>	<u>(3,661,558)</u>
<i>Budget Basis</i>	<u>\$ (4,865,023)</u>	<u>\$ (4,756,676)</u>	<u>\$ 48,115</u>	<u>\$ (1,762,358)</u>	<u>\$ (5,433,054)</u>

NOTE 4. DEPOSITS AND INVESTMENTS

Monies held by the County are classified by State Statute into three categories. Active moneys are public

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States; Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
2. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

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

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

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

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 moneys 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. Of County bank balances totaling \$25,350,011, \$23,544,293 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

B. Investments

As of December 31, 2007, the primary government had the following investments (based on quoted market prices) and maturities:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$ 30,889,881	\$ 13,570,938	\$ 17,318,944		32.76%
FFCB Notes	2,006,563	1,000,000	1,006,563	-	2.13%
FHLM Notes	12,331,042	2,848,235	8,467,738	1,015,069	13.08%
FNMA Notes	25,494,051	14,444,676	9,026,563	2,022,813	27.04%
STAR Ohio	3,289,098	3,289,098	-	-	3.49%
Money Markets	8,977,787	8,977,787	-	-	9.52%
Repurchase Agreements	10,980,000	10,980,000	-	-	11.64%
Manuscript Bonds	324,895	-	-	324,895	0.34%
Total Investments	\$ 94,293,317	\$ 55,110,734	\$ 35,819,807	\$ 3,362,776	100.00%

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 STAR Ohio as an AAAM money market rating. The County had investments in seven other money market accounts at year-end, each rated AAAM by Standard & Poor's. The Manuscript bonds are not publicly traded and have no credit risk.

Concentration of Credit Risk - The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Of the County's total investments at 12/31/2007, 32.76 percent were FHLB notes, 13.08 percent were FHLM notes and 27.04 percent were FNMA notes; 3.49 percent was invested in STAR Ohio. All other investments not explicitly guaranteed by the U.S. government were less than 10 percent of the County's total investments.

Custodial Credit Risk - For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. To lessen custodial risk, it is the County's policy to purchase its investments only through an approved broker/dealer or institution. No more than 40% of the total portfolio can be invested in the securities of a single issuer. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee. The County's investments in repurchase agreements of \$10,980,000 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2007 for real and public utility property taxes represents collections of 2006 taxes. Property tax payments received during 2007 for tangible personal property (other than public utility property) were for 2007 taxes.

2007 real property taxes are levied after October 1, 2007 on the assessed value as of January 1, 2007, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2007 real property taxes are collected in and intended to finance 2008.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. 2007 public utility property taxes that become a lien on December 31, 2006, are levied after October 1, 2007, and are collected in 2008 with real property taxes.

2007 tangible personal property taxes are levied after October 1, 2006, on the value as of December 31, 2006. Collections are made in 2007. Tangible personal property assessments are 12.50 percent of true value.

The full tax rate for all County operations for the year ended December 31, 2007, was \$10.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2007 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 6,998,388,350
<i>Public Utility Personal Property</i>	264,155,440
<i>Tangible Personal Property</i>	<u>433,498,783</u>
<i>Total Assessed Value</i>	<u>\$ 7,696,042,573</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2007, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2007 operations and the collection of delinquent taxes

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

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

NOTE 6. PERMISSIVE SALES AND USE TAX

During 2007, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and will end June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2007 totaled \$13,006,191, including monies attributable to state motor vehicle licensing sales. \$11,718,787 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2007. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unearned.

NOTE 7. RECEIVABLES

Receivables at December 31, 2007 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 8. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$15,706,278 for the County as a whole. Incurred but unreported claims of \$679,805 as of December 31, 2007 were accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$3,625,114 have been accrued as a liability at December 31, 2007.

The total claims liability of \$4,304,919 reported in the internal service funds at December 31, 2007, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and does not include other allocated or unallocated claims adjustment expenses.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Changes in the funds' claims liability amounts for 2005, 2006 and 2007 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2005	2,938,019	11,177,195	10,515,303	3,599,911
2006	3,599,911	12,979,918	12,817,233	3,762,596
2007	3,762,596	15,181,854	14,639,531	4,304,919

NOTE 9. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2007 was as follows:

	<i>Balance January 1, 2007</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance December 31, 2007</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 12,996,245	\$ 201,796	\$ 42,725	\$ 13,155,316
<i>Construction in progress</i>	<u>20,926,473</u>	<u>10,894,096</u>	<u>19,958,271</u>	<u>11,862,298</u>
<i>Total capital assets not being depreciated</i>	33,922,718	11,095,892	20,000,996	25,017,614
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	69,522,654	1,058,603	32,400	70,548,857
<i>Improvements other than buildings</i>	1,400,885	35,884	18,200	1,418,569
<i>Furniture, fixtures and equipment</i>	29,211,931	1,521,250	496,989	30,236,192
<i>Infrastructure</i>	<u>108,454,682</u>	<u>18,519,734</u>	<u>-</u>	<u>126,974,416</u>
<i>Total other capital assets</i>	208,590,152	21,135,471	547,589	229,178,034
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(32,913,280)	(2,010,612)	32,400	(34,891,492)
<i>Improvements other than buildings</i>	(997,621)	(50,022)	12,133	(1,035,510)
<i>Furniture, fixtures and equipment</i>	(21,005,437)	(2,642,184)	466,010	(23,181,611)
<i>Infrastructure</i>	<u>(36,504,112)</u>	<u>(5,402,592)</u>	<u>-</u>	<u>(41,906,704)</u>
<i>Total accumulated depreciation</i>	(91,420,450)	(10,105,410)	510,543	(101,015,317)
<i>Other capital assets, net</i>	<u>117,169,702</u>	<u>11,030,061</u>	<u>37,046</u>	<u>128,162,717</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 151,092,420</u>	<u>\$ 22,125,953</u>	<u>\$ 20,038,042</u>	<u>\$ 153,180,331</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 832,583	Sewer	\$ 3,754,606
Judicial	88,624	Water	192,113
Public Safety	2,222,221	Molly	233
Public Works	5,833,553	Total Depreciation Expense	<u>\$ 3,946,952</u>
Health	966,834		
Human Services	144,401		
Conservation and Recreation	<u>17,194</u>		
Total Depreciation Expense	<u>\$ 10,105,410</u>		

Capital Asset activity for the year ending December 31, 2007 continued:

	Balance January 1, 2007	Additions	Deletions	Balance December 31, 2007
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 606,727	\$ -	\$ -	\$ 606,727
Construction in progress	<u>1,730,419</u>	<u>7,151,032</u>	<u>5,759,003</u>	<u>3,122,448</u>
Total capital assets not being depreciated	2,337,146	7,151,032	5,759,003	3,729,175
<i>Other capital assets:</i>				
Buildings and improvements	7,641,950	225,513	-	7,867,463
Improvements other than buildings	1,135,060	7,233	-	1,142,293
Furniture, fixtures and equipment	4,316,353	161,692	61,110	4,416,935
Infrastructure	<u>163,031,586</u>	<u>8,319,774</u>	<u>130,803</u>	<u>171,220,557</u>
Total other capital assets	176,124,949	8,714,212	191,913	184,647,248
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,338,840)	(176,939)	-	(4,515,779)
Improvements other than buildings	(329,922)	(74,833)	-	(404,755)
Furniture, fixtures and equipment	(2,910,552)	(311,375)	61,110	(3,160,817)
Infrastructure	<u>(51,069,942)</u>	<u>(3,383,805)</u>	-	<u>(54,453,747)</u>
Total accumulated depreciation	(58,649,256)	(3,946,952)	61,110	(62,535,098)
Other capital assets, net	<u>117,475,693</u>	<u>4,767,260</u>	<u>130,803</u>	<u>122,112,150</u>
Business-type activities capital assets, net	<u>\$ 119,812,839</u>	<u>\$ 11,918,292</u>	<u>\$ 5,889,806</u>	<u>\$ 125,841,325</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

NOTE 10. DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2007, members in the state and local classification contributed 9.5 percent of covered payroll, public safety members contributed 9.75 percent, and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2007 was 13.85 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.17 percent of covered payroll. For the period January 1 through June 30, a portion of the County's contribution equal to 5 percent of covered payroll was allocated to fund the post-employment health care plan; for the period July 1 through December 31, 2007 this amount was increased to 6 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions to OPERS for the years ended December 31, 2007, 2006 and 2005 were \$14,037,875, \$13,284,638 and \$12,629,599, respectively; 92 percent has been contributed for 2007 and 100 percent has been contributed for 2006 and 2005. The unpaid contribution for 2007 is recorded as a liability.

B. Ohio State Teachers Retirement System

Plan Description - Certified teachers employed by the school for the Mentally Retarded and Developmentally Disabled participate in the Ohio State Teachers Retirement System (OSTRS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio State Teachers Retirement Board. OSTRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. OSTRS issues a publicly available financial report that includes financial statements and required supplementary information for OSTRS. That report may be obtained by writing to the Ohio State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

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

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

Funding Policy – For the fiscal year ended June 30, 2007, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2006, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions to OSTRS for the years ended December 31, 2007, 2006, and 2005 were \$549,042, \$534,794, and \$466,331, respectively; 96 percent has been contributed for 2007 and 100 percent has been contributed for 2006 and 2005. The unpaid contribution for 2007 is recorded as a liability.

NOTE 11. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2007, local government employers contributed 13.85 percent of covered payroll (17.17 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions, which was allocated to fund post-employment healthcare, was 5.00 percent of covered payroll from January 1 through June 30, 2007, and 6.00 percent from July 1 to December 31, 2007.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$5,037,012, \$4,353,858 and \$3,724,758 respectively; 91 percent has been contributed for 2007 and 100 percent for 2006 and 2005.

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

B. Ohio State Teachers Retirement System

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

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2007, 2006 and 2005. The 14 percent contribution is the maximum rate allowed under Ohio law. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2007, 2006, and 2005 were \$39,217,

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

\$38,200 and \$33,309 respectively; 96 percent has been contributed for 2007 and 100 percent for 2006.

NOTE 12. 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, 2007, the liability for unpaid compensated absences was \$9,218,307 for the entire County.

NOTE 13. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease has been capitalized in the amount of \$400,979 as furniture, fixtures, and equipment. Principal payments in fiscal year 2007 total \$23,954 in the General fund and \$119,185 in special revenue funds. There were five new copiers leased in 2007 that amounted to \$60,163. Of this inception, \$22,448 came from the General fund for two copiers while \$37,715 came from Special Revenue funds for the remaining three copiers.

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, 2007:

<i>Year</i>	<i>Governmental Activities</i>
<i>2008</i>	\$ 77,853
<i>2009</i>	35,301
<i>2010</i>	16,037
<i>2011</i>	<u>4,819</u>
<i>Total Minimum Lease Payments</i>	<u>134,010</u>
<i>Less: Amount Representing Interest</i>	<u>(2,878)</u>
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 131,132</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

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

B. Operating Leases

The County has entered into a multiple year non-cancelable operating lease for equipment. In addition, some of the operating leases have options to renew at the end of the lease period. Total costs for such leases were \$1,776 for the year ended December 31, 2007. The minimum rental commitments under all such non-cancelable leases are \$1,628 for 2008.

NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2007. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$589,308 for the general fund, \$892,616 for special revenue funds, \$1,626,735 for the capital projects funds, and \$3,205,951 for the enterprise funds.

NOTE 15. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2007, consisted of the following, as reported on the fund statements:

<u>Transfer To</u>	<u>Transfer From</u>			
	<u>General</u>	<u>MRDD</u>	<u>Non-Major Governmental</u>	<u>Total</u>
<i>General</i>	\$ -	\$ -	\$ 600,000	\$ 600,000
<i>MRDD Capital</i>	-	1,325,000	-	1,325,000
<i>Nonmajor Governmental</i>	5,000	-	-	5,000
<i>Total</i>	<u>\$ 5,000</u>	<u>\$ 1,325,000</u>	<u>\$ 600,000</u>	<u>\$ 1,930,000</u>

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

used for other county purposes after exceeding necessary costs.

A \$600,000 transfer was made between the Certificate of Title Administration fund and the General fund. This was done in accordance with ORC Section 325.33 which states that such a transfer can be made if the money in the fund exceeds what is needed to pay necessary costs. The excess can then be used for other county purposes.

B. Interfund Balances

Interfund balances for the year ended December 31, 2007, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>	
	<u>Public Assistance Fund</u>	<u>Internal Service Fund</u>
General Fund	\$ -	\$ 351,002
Children's Services	1,145,422	61,518
Public Assistance	-	340,380
Sewer Fund	-	58,986
Nonmajor Governmental Funds	-	178,490
Nonmajor Enterprise Funds	-	2,289
Total	<u>\$ 1,145,422</u>	<u>\$ 992,665</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2007 were as follows:

	Outstanding 1/1/2007	Additions	Reductions	Outstanding 12/31/2007	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
1990 - \$1,820,000 - 6.10-15.00%					
Various Sewer Projects	300,000	-	100,000	200,000	100,000
1993 - \$340,000 - 7.125%					
Sewer Project 409	95,000	-	19,000	76,000	19,000
1996 - \$2,155,242 - 4.000-6.250%					
Various Sewer Projects	1,344,000	-	112,000	1,232,000	122,000
1997 - \$179,880 - 5.25%					
Sewer Project 474-89	67,456	-	11,243	56,213	11,242
1997 - \$212,473 - 5.60%					
Sewer Project 500	116,861	-	10,624	106,237	10,623
1998 - \$28,903 - 5.25%					
Sewer Project 512	17,342	-	1,445	15,897	1,445
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	3,221,491	-	140,515	3,080,976	143,501
TOTAL SPECIAL ASSESSMENT BONDS	5,162,150	-	394,827	4,767,323	407,811
SIB LOAN - \$3,638,234 - 3%	3,638,234	-	-	3,638,234	421,173
CAPITAL LEASES	214,106	60,163	143,138	131,132	76,002
COMPENSATED ABSENCES	<u>8,151,942</u>	<u>5,231,672</u>	<u>4,581,850</u>	<u>8,801,764</u>	<u>4,998,916</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 17,166,432</u>	<u>\$ 5,291,835</u>	<u>\$ 5,119,815</u>	<u>\$ 17,338,453</u>	<u>\$ 5,903,902</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

	Outstanding 1/1/2007	Additions	Reductions	Outstanding 12/31/2007	Due Within One Year
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25% Sewer Project 517	\$ 1,473,509	\$ -	\$ 59,485	\$ 1,414,024	\$ 61,499
2003 - \$13,490,703 - 2.00 - 5.25% Sewerage System Refunding Bonds, Series 2003	10,985,000	-	855,000	10,130,000	870,000
1996 - \$3,428,316 - 4.618% Sewer District Improvements	2,216,000	-	168,000	2,048,000	183,000
1996 - \$1,164,442 - 4.618% Water Improvements	<u>665,000</u>	<u>-</u>	<u>50,000</u>	<u>615,000</u>	<u>55,000</u>
TOTAL GENERAL OBLIGATION BONDS	15,339,509	-	1,132,485	14,207,024	1,169,499
OPWC LOAN - \$1,318,586 - 0%	<u>617,625</u>	<u>-</u>	<u>66,252</u>	<u>551,373</u>	<u>46,827</u>
<i>OWDA LOANS</i>					
1994 - \$551,650 Waynesburg 4.52%	151,061	-	45,636	105,425	25,098
1995 - \$2,384,813 Sewer Project #491 4.52%	1,418,143	-	140,040	1,278,103	72,424
1996 - \$2,924,222 Sewer Project #475 4.52%	1,862,967	-	152,331	1,710,636	78,660
1997 - \$2,800,421 Sewer Project #449 4.12%	1,911,260	-	132,951	1,778,309	68,537
1998 - \$5,461,604 Sewer Project #493 3.50%	3,962,520	-	245,447	3,717,073	125,954
1998 - \$1,525,683 Sewer Project #504 3.91%	1,104,554	-	70,030	1,034,524	36,045
2001 - \$4,691,450 Nimishillen 5.27%	<u>3,919,907</u>	<u>-</u>	<u>134,982</u>	<u>3,784,925</u>	<u>70,171</u>
TOTAL OWDA LOANS	14,330,412	-	921,417	13,408,995	476,889
COMPENSATED ABSENCES	<u>269,779</u>	<u>352,320</u>	<u>205,556</u>	<u>416,543</u>	<u>103,364</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 30,557,325</u>	<u>\$ 352,320</u>	<u>\$ 2,325,710</u>	<u>\$ 28,583,935</u>	<u>\$ 1,796,579</u>

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

The County's voted legal debt margin was \$190,901,064 with an unvoted debt margin of \$76,960,426 at December 31, 2007.

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

<i>Governmental Activities</i>				
<i>Fiscal Year</i>	<i>Special Assessment Bonds</i>		<i>SIB Loan</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2008	\$ 407,811	\$ 228,883	\$ 421,173	\$ 109,311
2009	414,257	209,387	433,903	96,581
2010	323,298	189,004	447,017	83,466
2011	337,828	174,840	460,528	69,955
2012	334,271	159,134	474,448	56,036
2013-2017	1,528,332	2,079,685	1,401,165	80,319
2018-2022	1,074,997	221,728	-	-
2023-2027	346,529	22,537	-	-
<i>Totals</i>	<u>\$ 4,767,323</u>	<u>\$ 3,285,198</u>	<u>\$ 3,638,234</u>	<u>\$ 495,668</u>

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

<i>Business-Type Activities</i>					
<i>Fiscal Year</i>	<i>General Obligation Bonds</i>		<i>OWDA Loans</i>		<i>OPWC Loans</i>
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2008	\$ 1,169,499	\$ 630,605	\$ 476,890	\$ 293,254	\$ 46,827
2009	1,198,055	594,408	985,086	555,197	66,252
2010	1,239,014	554,157	999,796	510,122	66,253
2011	1,289,484	509,313	1,013,695	465,861	66,252
2012	1,339,041	458,159	1,057,028	422,529	66,253
2013-2017	7,257,012	1,303,383	5,467,998	1,390,657	220,110
2018-2022	486,448	118,418	2,622,216	467,254	19,426
2023-2027	228,471	15,088	786,286	63,233	-
<i>Totals</i>	<u>\$ 14,207,024</u>	<u>\$ 4,183,531</u>	<u>\$ 13,408,995</u>	<u>\$ 4,168,107</u>	<u>\$ 551,373</u>

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, 2007, \$1.78 million of bonds outstanding are considered to be defeased.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

As of December 31, 2007 there were twenty-three series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

NOTE 17. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$8.2 million in bonds issued during the years 1990 through 2004 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100% of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2007, principal and interest paid totaled \$643,099. At December 31, 2007, the outstanding balance for the special assessment bonds was \$4,767,323 and payments were scheduled to be made through the year 2024.

NOTE 18. SHORT-TERM DEBT

The County issued bond anticipation notes to finance sewer projects during the year. These notes are due on September 24, 2008. The following is a schedule of the activity for the year.

	<i>Outstanding</i> <i>1/1/2007</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2007</i>
<i>Project 545 5%</i>	\$ -	\$ 214,750	\$ -	\$ 214,750
<i>Project 547 5%</i>	-	168,750	-	168,750
<i>Project 544 5%</i>	-	195,750	-	195,750
<i>Project 542 5%</i>	-	365,750	-	365,750
<i>SA Notes</i>	-	945,000	-	945,000
<i>Project 521 5%</i>	-	4,885,000	4,885,000	-
<i>Project 521 5%</i>	-	4,885,000	-	4,885,000
<i>Total</i>	<u>\$ -</u>	<u>\$ 10,715,000</u>	<u>\$ 4,885,000</u>	<u>\$ 5,830,000</u>

Of the \$4,885,000 bond anticipation note, \$1,924,750 went as unspent proceeds. \$2,960,250 of the bond anticipation note financed sewer Project 521.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

NOTE 19. 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 2007, the County contributed \$4,456,710 to the System, which represents approximately 40 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 \$765,845 to the Council in 2007. 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 2007, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 20. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2007, the District's revenues were

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2007, no moneys were received from the County.

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. At December 31, 2007 the Network was holding \$2,161,642 of on-behalf monies for the County which is reflected as "Cash and Cash Equivalents with Fiscal & Escrow Agents" in the Mental Retardation and Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

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

NOTE 21. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2007.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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 2007.

NOTE 22. RELATED PARTY TRANSACTIONS

During 2007, 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 \$240 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 \$1,967,424.

NOTE 23. CONTINGENT LIABILITIES

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

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

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

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately 0 percent of total Enterprise Fund operating revenue and expenses for 2007. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2007. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately 0 percent of total Enterprise Fund operating revenue and expenses for 2007. The Home's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2007.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

NOTE 25. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

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

B. Basis of Accounting

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

C. Basis of Presentation

The Workshops reports information regarding its financial position and activities according to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Workshops had no permanently restricted net assets at December 31, 2007.

D. Cash Equivalents and Investments

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

E. Concentration of Credit Risk

At December 31, 2007, the Workshops had cash equivalents as confirmed by banks in excess of federally insured limits by approximately \$150,900.

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

F. Investments

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

G. Property and Equipment

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

H. Contributions

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

I. Risk Management

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

J. Transactions with Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,967,424 for 2007. Certain expenses of the Workshops, including salaries and fringe benefits of its Director and sales manager are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$111,443 during 2007.

An agreement between the Workshops and MRDD specifies the Workshops will pay \$30,000 or 25% of the unrestricted net operating income, whichever is greater, to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2007, the Workshops determined \$30,000 would be paid to Citizens Who Care. For the year ended December 31, 2007, the Workshops paid Citizens Who Care \$60,000, which included \$30,000 for the 2007 contribution and \$30,000 as a prepaid 2008 contribution. At December 31, 2007, MRDD owed the Workshops \$16,039 for services rendered.

The unaudited insured value of MRDD equipment and property used by the Workshops was \$15,832,666 at December 31, 2007.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2007:

<i>Cash and cash equivalents</i>	\$	57,459
<i>Mutual Funds</i>		558,468
<i>Fixed Income</i>		322,726
<i>Equities</i>		16,171
	\$	<u>954,824</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

NOTE 26. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

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

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

B. Operations

The District has not obtained a dedicated local funding source. In 2007, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

C. Reporting Entity

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

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

D. Basis of Accounting

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

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

E. Cash and Cash Equivalents

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2007

F. Deposits and Investments

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

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

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

Investments The District had investments with a fair value of \$209,617 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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

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

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

NOTE 27. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

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

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

B. Basis of Accounting

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

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

C. Fund Accounting

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

D. Budgetary Process

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

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

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

E. Property, Plant and Equipment

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

F. Deposits and Investments

The investment and deposit of Port Authority moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the Port Authority to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2007

pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The Port Authority may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations 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 2007, of bank balances totaling \$940,364, \$840,364 was exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public moneys it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

G. Risk Management

The Port Authority has obtained commercial crime and public officials' liability insurance from the Ohio Farmers Insurance Company. 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 2007, the Port Authority paid the SDB \$250 for servicing the loans.

I. Capital Assets

As of December 31, 2007, the Port Authority owned land valued at \$265,000. They also had construction in progress amounting to \$3,144,739 for construction of a building to be leased to Superior Dairy.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2007*

J. Debt

At December 31, 2007, debt outstanding totaled \$3,194,739. \$50,000 consists of a loan with the CIC with a 0% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The remaining payment on the loan is being deferred until the Port Authority sells the land they own. The remaining \$3,144,739 is a loan from the Ohio Water Development Authority used for the construction of a building.

NOTE 28 – CHANGES IN ACCOUNTING PRINCIPLES

For 2007, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, “Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions”, GASB Statement No. 48, “Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues”, and GASB Statement No. 50, “Pension Disclosure”.

GASB Statement No. 45 improves the relevance and usefulness of financial reporting by requiring systematic, accrual-basis measurement and recognition of OPEB costs over a period that approximates employees’ years of service and providing information about actuarial accrued liabilities associated with OPEB and whether and to what extent progress is being made in funding the plan. The implementation of this statement did not result in any change to the county’s financial statements. An OPEB liability at transition was determined in accordance with this statement for the OPERS post-employment healthcare plan in the amount of \$453,331, which is the same as the previously reported liability.

GASB Statement No. 48 addresses how to account for the exchange of an interest in expected cash flows from collecting specific receivables or specific future revenues for immediate cash payments. The statement established criteria used to determine whether the transaction should be recorded as revenue or as a liability (a sale or collateralized borrowing). The implementation of this statement did not result in any change to the financial statements.

GASB No. 50 requires employers contributing to defined benefit pension plans to include the legal or contractual maximum contribution rates in the notes to the financial statements. The implementation of this statement did not result in any change to the financial statements.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2007*

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2007*

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2007*

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 14,333,148	\$ 377,380	\$ 1,717,488	\$ 16,428,016
Cash and Cash Equivalents in Segregated Accounts	-	-	41,478	41,478
Cash and Cash Equivalents with Fiscal & Escrow Agents	257,967	-	-	257,967
Property Taxes Receivable	580,983	-	-	580,983
Accounts Receivable	324,123	-	-	324,123
Special Assessments Receivable	-	7,574,883	-	7,574,883
Interfund Receivable	49,791	-	-	49,791
Intergovernmental Receivable	15,077,199	-	2,025,144	17,102,343
Materials and Supplies Inventory	952,119	-	-	952,119
Loans Receivable	2,464,176	-	-	2,464,176
Prepaid Items	32,710	-	-	32,710
Total Assets	<u>\$ 34,072,216</u>	<u>\$ 7,952,263</u>	<u>\$ 3,784,110</u>	<u>\$ 45,808,589</u>
Liabilities				
Accounts Payable	\$ 869,678	\$ -	\$ 10,139	\$ 879,817
Accrued Wages	573,274	-	-	573,274
Contracts Payable	1,235,371	-	1,263,140	2,498,511
Due to Other Funds	178,490	-	-	178,490
Intergovernmental Payable	253,845	-	-	253,845
Retainage Payable	257,967	-	41,478	299,445
Interfund Payable	49,791	-	-	49,791
Deferred Revenue	11,894,471	7,574,883	921,563	20,390,917
Total Liabilities	<u>15,312,887</u>	<u>7,574,883</u>	<u>2,236,320</u>	<u>25,124,090</u>
Fund Balances				
Reserved for Encumbrances	3,401,236	-	298,065	3,699,301
Reserved for Debt Service	-	377,380	-	377,380
Reserved for Loan Guarantee	2,464,176	-	-	2,464,176
Reserved for Unclaimed Monies	-	-	-	-
Unreserved:				
Undesignated, Reported in:				
General Fund	-	-	-	-
Special Revenue Funds	12,893,917	-	-	12,893,917
Capital Projects Funds	-	-	1,249,725	1,249,725
Total Fund Balances	<u>18,759,329</u>	<u>377,380</u>	<u>1,547,790</u>	<u>20,684,499</u>
Total Liabilities and Fund Balances	<u>\$ 34,072,216</u>	<u>\$ 7,952,263</u>	<u>\$ 3,784,110</u>	<u>\$ 45,808,589</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2007

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Assets						
Cash and Cash Equivalents	\$ 111,031	\$ 899,069	\$ 1,421,216	\$ 45,789	\$ 37,643	\$ 64,286
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	4,237	-	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	145,282	1,556,412	3,695,922	-	-	-
Materials and Supplies Inventory	-	344	1,931	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	478	5,257	-	-	-
Total Assets	<u>256,313</u>	<u>2,456,303</u>	<u>5,124,326</u>	<u>50,026</u>	<u>37,643</u>	<u>64,286</u>
Liabilities						
Accounts Payable	\$ -	\$ 14,244	\$ 264,871	\$ 27,474	\$ -	\$ 1,905
Accrued Wages	-	22,715	24,779	-	-	1,110
Contracts Payable	-	-	-	-	-	-
Due to Other Funds	-	9,187	-	-	-	325
Intergovernmental Payable	-	13,991	23,910	-	-	337
Retainage Payable	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	121,070	1,264,175	2,854,194	-	-	-
Total Liabilities	<u>121,070</u>	<u>1,324,312</u>	<u>3,167,754</u>	<u>27,474</u>	<u>-</u>	<u>3,677</u>
Fund Balances						
Reserved for Encumbrances	-	33,836	428,037	-	-	13,552
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	135,243	1,098,155	1,528,535	22,552	37,643	47,057
Total Fund Balances	<u>135,243</u>	<u>1,131,991</u>	<u>1,956,572</u>	<u>22,552</u>	<u>37,643</u>	<u>60,609</u>
Total Liabilities and Fund Balances	<u>\$ 256,313</u>	<u>\$ 2,456,303</u>	<u>\$ 5,124,326</u>	<u>\$ 50,026</u>	<u>\$ 37,643</u>	<u>\$ 64,286</u>

(continued)

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ 153,171	\$ 2,204,201	\$ 468,898	\$ 125,356	\$ 178,168	\$ 101,440	\$ 3,585,356	\$ 746,973
-	-	-	-	-	-	-	-
-	580,983	-	-	-	-	-	-
2,971	-	101,269	-	4,463	6,135	190,015	-
-	-	-	-	-	-	49,791	-
4,975	1,266,522	-	-	167	-	-	-
-	282	6,028	-	-	-	528	-
-	-	-	-	2,464,176	-	-	-
-	-	196	-	434	43	7,832	2,836
<u>161,117</u>	<u>4,051,988</u>	<u>576,391</u>	<u>125,356</u>	<u>2,647,408</u>	<u>107,618</u>	<u>3,833,522</u>	<u>749,809</u>
\$ 5,755	\$ 10,201	\$ 524	\$ -	\$ 86,723	\$ 8,139	\$ 2,329	\$ 4,669
-	19,406	37,635	9,116	-	-	25,738	14,821
-	-	-	-	-	-	525,772	4,100
-	8,846	15,869	2,784	-	-	6,868	6,062
-	6,144	11,345	2,462	32,959	-	18,246	4,366
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
338	1,802,198	-	-	167	-	-	-
<u>6,093</u>	<u>1,846,795</u>	<u>65,373</u>	<u>14,362</u>	<u>119,849</u>	<u>8,139</u>	<u>578,953</u>	<u>34,018</u>
802,530	44,822	18,442	2,784	266,733	33,610	219,548	149,872
-	-	-	-	2,464,176	-	-	-
<u>(647,506)</u>	<u>2,160,371</u>	<u>492,576</u>	<u>108,210</u>	<u>(203,350)</u>	<u>65,869</u>	<u>3,035,021</u>	<u>565,919</u>
<u>155,024</u>	<u>2,205,193</u>	<u>511,018</u>	<u>110,994</u>	<u>2,527,559</u>	<u>99,479</u>	<u>3,254,569</u>	<u>715,791</u>
<u>\$ 161,117</u>	<u>\$ 4,051,988</u>	<u>\$ 576,391</u>	<u>\$ 125,356</u>	<u>\$ 2,647,408</u>	<u>\$ 107,618</u>	<u>\$ 3,833,522</u>	<u>\$ 749,809</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2007

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets						
Cash and Cash Equivalents	\$ 290,195	\$ 29,886	\$ 428	\$ 513,649	\$ 31,183	\$ 540
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	257,967	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	3,163	-	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	6,810,517	-	-
Materials and Supplies Inventory	573	-	-	894,418	15,659	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	526	-	-	-	-	-
Total Assets	<u>291,294</u>	<u>\$ 29,886</u>	<u>\$ 428</u>	<u>\$ 8,479,714</u>	<u>\$ 46,842</u>	<u>\$ 540</u>
Liabilities						
Accounts Payable	\$ 7,871	\$ -	\$ -	\$ 342,844	\$ 6,990	\$ 410
Accrued Wages	17,468	-	-	258,004	-	-
Contracts Payable	-	-	-	677,155	-	-
Due to Other Funds	6,712	-	-	73,865	-	-
Intergovernmental Payable	5,178	-	-	85,144	441	-
Retainage Payable	-	-	-	257,967	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	4,836,089	-	-
Total Liabilities	<u>37,229</u>	<u>-</u>	<u>-</u>	<u>6,531,068</u>	<u>7,431</u>	<u>410</u>
Fund Balances						
Reserved for Encumbrances	60,174	-	-	511,407	7,527	1,275
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	193,891	29,886	428	1,437,239	31,884	(1,145)
Total Fund Balances	<u>254,065</u>	<u>29,886</u>	<u>428</u>	<u>1,948,646</u>	<u>39,411</u>	<u>130</u>
Total Liabilities and Fund Balances	<u>\$ 291,294</u>	<u>\$ 29,886</u>	<u>\$ 428</u>	<u>\$ 8,479,714</u>	<u>\$ 46,842</u>	<u>\$ 540</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 1,462,505	\$ 1,699,118	\$ 163,047	\$ 14,333,148
-	-	-	257,967
-	-	-	580,983
-	5,932	5,938	324,123
-	-	-	49,791
-	1,550,193	47,209	15,077,199
2,950	29,406	-	952,119
-	-	-	2,464,176
<u>15,013</u>	<u>95</u>	<u>-</u>	<u>32,710</u>
<u>\$ 1,480,468</u>	<u>\$ 3,284,744</u>	<u>\$ 216,194</u>	<u>\$ 34,072,216</u>

\$ 78,705	\$ 4,067	\$ 1,957	\$ 869,678
99,985	39,010	3,487	573,274
-	28,344	-	1,235,371
36,186	10,966	820	178,490
32,366	15,925	1,031	253,845
-	-	-	257,967
-	46,179	3,612	49,791
-	984,381	31,859	11,894,471
<u>247,242</u>	<u>1,128,872</u>	<u>42,766</u>	<u>15,312,887</u>

294,931	492,160	19,996	3,401,236
-	-	-	2,464,176

<u>938,295</u>	<u>1,663,712</u>	<u>153,432</u>	<u>12,893,917</u>
<u>1,233,226</u>	<u>2,155,872</u>	<u>173,428</u>	<u>18,759,329</u>
<u>\$ 1,480,468</u>	<u>\$ 3,284,744</u>	<u>\$ 216,194</u>	<u>\$ 34,072,216</u>

STARK COUNTY, OHIO

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2007

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Cash and Cash Equivalents	\$ 176,440	\$ 200,940	\$ 377,380
Special Assessments Receivable	<u>7,574,883</u>	<u>-</u>	<u>7,574,883</u>
Total Assets	<u>\$ 7,751,323</u>	<u>\$ 200,940</u>	<u>\$ 7,952,263</u>
Liabilities			
Deferred Revenue	<u>\$ 7,574,883</u>	<u>\$ -</u>	<u>\$ 7,574,883</u>
Fund Balances			
Reserved for Debt Service	<u>176,440</u>	<u>200,940</u>	<u>377,380</u>
Total Liabilities and Fund Balances	<u>\$ 7,751,323</u>	<u>\$ 200,940</u>	<u>\$ 7,952,263</u>

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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2007

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Assets						
Cash and Cash Equivalents	\$ 116,435	\$ 368,520	\$ 35,375	\$ 5,413	\$ -	\$ 1,188,166
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	41,478
Intergovernmental Receivable	-	-	-	-	1,780,128	245,016
Total Assets	<u>\$ 116,435</u>	<u>\$ 368,520</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,780,128</u>	<u>\$ 1,474,660</u>
Liabilities						
Accounts Payable	\$ -	\$ 10,139	\$ -	\$ -	\$ -	\$ -
Contracts Payable	\$ -	\$ 252,547	\$ -	\$ -	\$ 1,002,230	\$ 8,363
Retainage Payable	-	-	-	-	-	41,478
Deferred Revenue	-	-	-	-	777,898	143,665
Total Liabilities	<u>-</u>	<u>262,686</u>	<u>-</u>	<u>-</u>	<u>1,780,128</u>	<u>193,506</u>
Fund Balances						
Reserved for Encumbrances	-	72,183	-	-	-	225,882
Unreserved:						
Undesignated, Reported in:						
Capital Projects Funds	116,435	33,651	35,375	5,413	-	1,055,272
Total Fund Balances (Deficits)	<u>116,435</u>	<u>105,834</u>	<u>35,375</u>	<u>5,413</u>	<u>-</u>	<u>1,281,154</u>
Total Liabilities and Fund Balances	<u>\$ 116,435</u>	<u>\$ 368,520</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,780,128</u>	<u>\$ 1,474,660</u>

<u>Survey Monument</u>	<u>Total</u>
\$ 3,579	\$ 1,717,488
-	41,478
-	<u>2,025,144</u>
<u>\$ 3,579</u>	<u>\$ 3,784,110</u>
\$ -	\$ 10,139
\$ -	\$ 1,263,140
-	41,478
-	<u>921,563</u>
-	<u>2,236,320</u>
-	298,065
<u>3,579</u>	<u>1,249,725</u>
<u>3,579</u>	<u>1,547,790</u>
<u>\$ 3,579</u>	<u>\$ 3,784,110</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 577,553	\$ -	\$ -	\$ 577,553
Permissive Sales Tax	1,216,692	-	-	1,216,692
Charges for Services	9,481,349	-	-	9,481,349
Licenses and Permits	27,428	-	-	27,428
Fines and Forfeitures	174,782	-	-	174,782
Intergovernmental	28,379,705	-	8,628,207	37,007,912
Special Assessments	-	660,725	-	660,725
Interest	130,014	-	-	130,014
Other	704,770	-	3,750	708,520
Total Revenues	<u>40,692,293</u>	<u>660,725</u>	<u>8,631,957</u>	<u>49,984,975</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 4,912,845	\$ -	\$ -	\$ 4,912,845
Judicial	3,430,026	-	-	3,430,026
Public Safety	5,300,194	-	-	5,300,194
Public Works	15,096,360	-	-	15,096,360
Health	7,312,155	-	-	7,312,155
Human Services	499,187	-	-	499,187
Capital Outlay	-	-	9,684,316	9,684,316
Intergovernmental	1,791,926	-	-	1,791,926
Debt Service:				
Principal Retirement	119,183	394,827	-	514,010
Interest and Fiscal Charges	3,454	258,094	-	261,548
Total Expenditures	<u>38,465,330</u>	<u>652,921</u>	<u>9,684,316</u>	<u>48,802,567</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,226,963</u>	<u>7,804</u>	<u>(1,052,359)</u>	<u>1,182,408</u>
Other Financing Sources (Uses)				
Transfers In	5,000	-	1,325,000	1,330,000
Inception of Capital Lease	37,715	-	-	37,715
Transfers - Out	(600,000)	-	-	(600,000)
Total Other Financing Sources (Uses)	<u>(557,285)</u>	<u>-</u>	<u>1,325,000</u>	<u>767,715</u>
Net Change in Fund Balances	1,669,678	7,804	272,641	1,950,123
Fund Balances Beginning of Year	<u>17,089,651</u>	<u>369,576</u>	<u>1,275,149</u>	<u>18,734,376</u>
Fund Balances End of Year	<u>\$ 18,759,329</u>	<u>\$ 377,380</u>	<u>\$ 1,547,790</u>	<u>\$ 20,684,499</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, 2007

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-	-	-
Charges for Services	-	-	-	87,188	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	232,449	1,497,528	6,378,375	1,655,388	-	-
Interest	-	-	-	-	-	108,360
Other	-	-	127,373	-	-	-
Total Revenues	<u>232,449</u>	<u>1,497,528</u>	<u>6,505,748</u>	<u>1,742,576</u>	<u>-</u>	<u>108,360</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,934
Judicial	-	-	-	-	-	-
Public Safety	-	1,114,778	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	6,696,482	-	-	-
Human Services	155,989	-	-	-	-	-
Intergovernmental	-	-	-	1,791,926	-	-
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	<u>155,989</u>	<u>1,114,778</u>	<u>6,696,482</u>	<u>1,791,926</u>	<u>-</u>	<u>88,934</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>76,460</u>	<u>382,750</u>	<u>(190,734)</u>	<u>(49,350)</u>	<u>-</u>	<u>19,426</u>
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	76,460	382,750	(190,734)	(49,350)	-	19,426
Fund Balances Beginning of Year	<u>58,783</u>	<u>749,241</u>	<u>2,147,306</u>	<u>71,902</u>	<u>37,643</u>	<u>41,183</u>
Fund Balances End of Year	<u>\$ 135,243</u>	<u>\$ 1,131,991</u>	<u>\$ 1,956,572</u>	<u>\$ 22,552</u>	<u>\$ 37,643</u>	<u>\$ 60,609</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ -	\$ 577,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,438,860	-	(33,715)	70,529	2,587,423	656,166
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
625,035	1,194,336	-	363,546	2,573,100	-	-	-
1,611	-	-	-	6,884	-	-	-
<u>77,930</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,463</u>	<u>-</u>	<u>100,343</u>	<u>278,111</u>
<u>704,576</u>	<u>1,771,889</u>	<u>1,438,860</u>	<u>363,546</u>	<u>2,550,732</u>	<u>70,529</u>	<u>2,687,766</u>	<u>934,277</u>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,458	\$ 1,236,867
-	-	1,217,249	-	-	-	2,014,032	-
-	1,122,431	-	-	-	50,584	-	-
737,583	-	-	-	2,302,813	-	-	-
-	-	-	-	-	-	-	-
-	-	-	343,198	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,664	8,713	5,371
-	-	-	-	-	199	285	557
<u>737,583</u>	<u>1,122,431</u>	<u>1,217,249</u>	<u>343,198</u>	<u>2,302,813</u>	<u>53,447</u>	<u>2,201,488</u>	<u>1,242,795</u>

(33,007) 649,458 221,611 20,348 247,919 17,082 486,278 (308,518)

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(33,007) 649,458 (378,389) 20,348 247,919 17,082 486,278 (308,518)

188,031 1,555,735 889,407 90,646 2,279,640 82,397 2,768,291 1,024,309

\$ 155,024 \$ 2,205,193 \$ 511,018 \$ 110,994 \$ 2,527,559 \$ 99,479 \$ 3,254,569 \$ 715,791

(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, 2007

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	1,216,692	-	-
Charges for Services	671,789	5,300	-	9,845	271,501	6,725
Licenses and Permits	-	-	-	4,560	-	-
Fines and Forfeitures	5,819	-	-	92,233	-	-
Intergovernmental	-	-	-	10,780,322	-	-
Interest	-	-	-	10,644	-	-
Other	22,470	-	-	38,117	-	-
Total Revenues	<u>700,078</u>	<u>5,300</u>	<u>-</u>	<u>12,152,413</u>	<u>271,501</u>	<u>6,725</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-	8,465
Public Safety	-	-	-	-	278,054	-
Public Works	-	-	-	12,055,964	-	-
Health	615,673	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	91,761	2,908	-
Interest and Fiscal Charges	-	-	-	1,985	240	-
Total Expenditures	<u>615,673</u>	<u>-</u>	<u>-</u>	<u>12,149,710</u>	<u>281,202</u>	<u>8,465</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>84,405</u>	<u>5,300</u>	<u>-</u>	<u>2,703</u>	<u>(9,701)</u>	<u>(1,740)</u>
Other Financing Sources (Uses)						
Transfers In	5,000	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	15,063	-
Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,063</u>	<u>-</u>
Net Change in Fund Balances	89,405	5,300	-	2,703	5,362	(1,740)
Fund Balances Beginning of Year	<u>164,660</u>	<u>24,586</u>	<u>428</u>	<u>1,945,943</u>	<u>34,049</u>	<u>1,870</u>
Fund Balances End of Year	<u>\$ 254,065</u>	<u>\$ 29,886</u>	<u>\$ 428</u>	<u>\$ 1,948,646</u>	<u>\$ 39,411</u>	<u>\$ 130</u>

Real Estate Assessment	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ 577,553
-	-	-	1,216,692
3,346,321	269,886	93,531	9,481,349
-	22,868	-	27,428
100	61,039	15,591	174,782
98,500	2,915,277	65,849	28,379,705
-	2,515	-	130,014
<u>37,768</u>	<u>8,197</u>	<u>9,998</u>	<u>704,770</u>
<u>3,482,689</u>	<u>3,279,782</u>	<u>184,969</u>	<u>40,692,293</u>
\$ 3,367,700	\$ -	\$ 40,886	\$ 4,912,845
-	-	190,280	3,430,026
-	2,734,347	-	5,300,194
-	-	-	15,096,360
-	-	-	7,312,155
-	-	-	499,187
-	-	-	1,791,926
-	7,766	-	119,183
-	<u>188</u>	-	<u>3,454</u>
<u>3,367,700</u>	<u>2,742,301</u>	<u>231,166</u>	<u>38,465,330</u>
<u>114,989</u>	<u>537,481</u>	<u>(46,197)</u>	<u>2,226,963</u>
-	-	-	5,000
22,652	-	-	37,715
-	-	-	<u>(600,000)</u>
<u>22,652</u>	-	-	<u>(557,285)</u>
137,641	537,481	(46,197)	1,669,678
<u>1,095,585</u>	<u>1,618,391</u>	<u>219,625</u>	<u>17,089,651</u>
<u>\$ 1,233,226</u>	<u>\$ 2,155,872</u>	<u>\$ 173,428</u>	<u>\$ 18,759,329</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2007

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 660,725	\$ -	\$ 660,725
Expenditures			
Debt Service:			
Principal Retirement	\$ 394,827	\$ -	\$ 394,827
Interest and Fiscal Charges	258,094	-	258,094
Total Expenditures	<u>652,921</u>	<u>-</u>	<u>652,921</u>
Excess of Revenues Over Expenditures	7,804	-	7,804
Fund Balances Beginning of Year	<u>168,636</u>	<u>200,940</u>	<u>369,576</u>
Fund Balances End of Year	<u>\$ 176,440</u>	<u>\$ 200,940</u>	<u>\$ 377,380</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, 2007

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ 109,660	\$ -	\$ -	\$ -	\$ 7,533,180	\$ 985,367
Other	-	-	-	-	-	-
Total Revenues	<u>109,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,533,180</u>	<u>985,367</u>
Expenditures						
Capital Outlay	\$ -	\$ 1,622,764	\$ -	\$ -	\$ 7,511,333	\$ 537,910
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>109,660</u>	<u>(1,622,764)</u>	<u>-</u>	<u>-</u>	<u>21,847</u>	<u>447,457</u>
Other Financing Sources						
Transfers In	-	1,325,000	-	-	-	-
Net Change in Fund Balances	109,660	(297,764)	-	-	21,847	447,457
Fund Balances (Deficits) Beginning of Year	<u>6,775</u>	<u>403,598</u>	<u>35,375</u>	<u>5,413</u>	<u>(21,847)</u>	<u>833,697</u>
Fund Balances (Deficits) End of Year	<u>\$ 116,435</u>	<u>\$ 105,834</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ -</u>	<u>\$ 1,281,154</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 8,628,207
<u>3,750</u>	<u>3,750</u>
<u>3,750</u>	<u>8,631,957</u>
\$ <u>12,309</u>	\$ <u>9,684,316</u>
<u>(8,559)</u>	<u>(1,052,359)</u>
<u>-</u>	<u>1,325,000</u>
(8,559)	272,641
<u>12,138</u>	<u>1,275,149</u>
<u>\$ 3,579</u>	<u>\$ 1,547,790</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2007*

Nonmajor Enterprise Funds

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

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2007

	Enterprise Funds				
	Water	Molly	Nist	Sheriff's Webcheck	Total
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 711,057	\$ 10	\$ 70,527	\$ 14,314	\$ 795,908
Accounts Receivable	38,984	-	-	-	38,984
Prepaid Items	587	-	-	66	653
Total Current Assets	<u>750,628</u>	<u>10</u>	<u>70,527</u>	<u>14,380</u>	<u>835,545</u>
Noncurrent Assets					
Land and Construction in Progress	27,401	26,400	-	-	53,801
Depreciable Capital Assets, Net	7,613,614	2,567	-	-	7,616,181
Total Noncurrent Assets	<u>7,641,015</u>	<u>28,967</u>	<u>-</u>	<u>-</u>	<u>7,669,982</u>
Total Assets	<u>\$ 8,391,643</u>	<u>\$ 28,977</u>	<u>\$ 70,527</u>	<u>\$ 14,380</u>	<u>\$ 8,505,527</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$ 77,229	\$ -	\$ -	\$ -	\$ 77,229
Accrued Wages	6,932	-	-	-	6,932
Compensated Absences Payable	5,230	-	-	-	5,230
Due to Other Funds	2,289	-	-	-	2,289
Intergovernmental Payable	2,060	-	-	10	2,070
General Obligation Bonds Payable	55,000	-	-	-	55,000
Total Current Liabilities	<u>148,740</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>148,750</u>
Long-Term Liabilities					
General Obligation Bonds Payable (Net of Current Portion)	560,000	-	-	-	560,000
Total Liabilities	<u>708,740</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>708,750</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	7,026,019	28,967	-	-	7,054,984
Unrestricted	656,884	10	70,527	14,370	741,793
Total Net Assets	<u>\$ 7,682,903</u>	<u>\$ 28,977</u>	<u>\$ 70,527</u>	<u>\$ 14,370</u>	<u>\$ 7,796,777</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2007

	Enterprise Funds				
	Water	Molly	Nist	Sheriff's Webcheck	Total
Operating Revenues					
Charges for Services	<u>669,606</u>	<u>-</u>	<u>-</u>	<u>16,060</u>	<u>685,666</u>
Operating Expenses					
Salaries	\$ 197,854	\$ -	\$ -	\$ 400	\$ 198,254
Contractual Services	174,030	-	-	-	174,030
Materials and Supplies	17,638	-	-	-	17,638
Depreciation	192,113	233	-	-	192,346
Other	<u>6,825</u>	<u>-</u>	<u>-</u>	<u>6,731</u>	<u>13,556</u>
Total Operating Expenses	<u>588,460</u>	<u>233</u>	<u>-</u>	<u>7,131</u>	<u>595,824</u>
Operating Income (Loss)	81,146	(233)	-	8,929	89,842
Non-Operating Expenses					
Interest and Fiscal Charges	<u>(38,248)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,248)</u>
Income (Loss) before Capital Contributions	<u>42,898</u>	<u>(233)</u>	<u>-</u>	<u>8,929</u>	<u>51,594</u>
Capital Contributions	<u>153,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>153,360</u>
Change in Net Assets	196,258	(233)	-	8,929	204,954
Net Assets Beginning of Year	<u>7,486,645</u>	<u>29,210</u>	<u>70,527</u>	<u>5,441</u>	<u>7,591,823</u>
Net Assets End of Year	<u>\$ 7,682,903</u>	<u>\$ 28,977</u>	<u>\$ 70,527</u>	<u>\$ 14,370</u>	<u>\$ 7,796,777</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2007

	Water	Molly	Nist	Sheriff's Webcheck	Total
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 669,632	\$ -	\$ -	\$ 16,060	\$ 685,692
Cash Payments for Employee Services and Benefits	(194,636)	-	-	(400)	(195,036)
Cash Payments to Suppliers for Goods and Services	(136,279)	-	-	-	(136,279)
Cash Payments for Other Operating Expenses	(6,825)	-	-	(7,318)	(14,143)
Net Cash Provided by Operating Activities	<u>331,892</u>	<u>-</u>	<u>-</u>	<u>8,342</u>	<u>340,234</u>
Cash Flows from Capital and Related Financing Activities					
Acquisition of Capital Assets	(300,056)	-	-	-	(300,056)
Principal Paid on Capital Debt	(50,000)	-	-	-	(50,000)
Interest Paid on Capital Debt	(38,248)	-	-	-	(38,248)
Net Cash Used for Capital and Related Financing Activities	<u>(388,304)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(388,304)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(56,412)	-	-	8,342	(48,070)
Cash and Cash Equivalents Beginning of Year	<u>767,469</u>	<u>10</u>	<u>70,527</u>	<u>5,972</u>	<u>843,978</u>
Cash and Cash Equivalents End of Year	<u>\$ 711,057</u>	<u>\$ 10</u>	<u>\$ 70,527</u>	<u>\$ 14,314</u>	<u>\$ 795,908</u>

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

Operating Income (Loss)	\$ 81,146	\$ (233)	\$ -	\$ 8,929	\$ 89,842
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Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities

Depreciation Expense	192,113	233	-	-	192,346
Decrease in Assets					
Accounts Receivable	26	-	-	-	26
Prepays	(65)	-	-	45	(20)
Increase (Decrease) in Liabilities					
Accounts Payable	55,454	-	-	-	55,454
Accrued Wages and Benefits	890	-	-	-	890
Compensated Absences Payable	2,579	-	-	-	2,579
Due to Other Funds	(480)	-	-	-	(480)
Intergovernmental Payable	229	-	-	(632)	(403)
Total Adjustments	<u>250,746</u>	<u>233</u>	<u>-</u>	<u>(587)</u>	<u>250,392</u>
Net Cash Provided by Operating Activities	<u>\$ 331,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,342</u>	<u>\$ 340,234</u>

Non-Cash Capital Financing Activities

Developers donated \$153,360 of water lines to the water fund

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2007

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, 2007

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Cash and Cash Equivalents	\$ 2,860,902	\$ 5,080,236	\$ 7,941,138
Due from Other Funds	992,665	-	992,665
Intergovernmental Receivable	51,882	-	51,882
Prepaid Items	<u>4,740</u>	<u>-</u>	<u>4,740</u>
Total Assets	<u>\$ 3,910,189</u>	<u>\$ 5,080,236</u>	<u>\$ 8,990,425</u>
Liabilities			
Accounts Payable	\$ 152,056	\$ 18,250	\$ 170,306
Intergovernmental Payable	-	911,156	911,156
Claims Payable	<u>679,805</u>	<u>3,625,114</u>	<u>4,304,919</u>
Total Liabilities	<u>831,861</u>	<u>4,554,520</u>	<u>5,386,381</u>
Net Assets			
Unrestricted	<u>3,078,328</u>	<u>525,716</u>	<u>3,604,044</u>
Total Net Assets	<u>\$ 3,078,328</u>	<u>\$ 525,716</u>	<u>\$ 3,604,044</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, 2007

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 13,180,025	\$ 1,093,536	\$ 14,273,561
Other	-	385,376	385,376
Total Operating Revenues	<u>13,180,025</u>	<u>1,478,912</u>	<u>14,658,937</u>
Operating Expenses			
Contractual Services	\$ 25,648	\$ 27,807	\$ 53,455
Materials and Supplies	545	9,125	9,670
Claims and Judgments	13,119,641	2,199,793	15,319,434
Other	27,110	-	27,110
Total Operating Expenses	<u>13,172,944</u>	<u>2,236,725</u>	<u>15,409,669</u>
Operating Income (Loss)	<u>7,081</u>	<u>(757,813)</u>	<u>(750,732)</u>
Change in Net Assets	7,081	(757,813)	(750,732)
Net Assets Beginning of Year	<u>3,071,247</u>	<u>1,283,529</u>	<u>4,354,776</u>
Net Assets End of Year	<u>\$ 3,078,328</u>	<u>\$ 525,716</u>	<u>\$ 3,604,044</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2007

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 13,273,985	\$ 1,093,536	\$ 14,367,521
Cash Received from Other Operating Revenues	-	385,376	385,376
Cash Payments to Suppliers for Goods and Services	(26,121)	(27,807)	(53,928)
Cash Payments for Claims	(13,371,603)	(1,267,928)	(14,639,531)
Cash Payments for Other Operating Expenses	(27,110)	-	(27,110)
Net Cash Provided by (Used for) Operating Activities	<u>(150,849)</u>	<u>183,177</u>	<u>32,328</u>
Cash and Cash Equivalents Beginning of Year	<u>3,011,751</u>	<u>4,897,059</u>	<u>7,908,810</u>
Cash and Cash Equivalents End of Year	<u>\$ 2,860,902</u>	<u>\$ 5,080,236</u>	<u>\$ 7,941,138</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 7,081</u>	<u>\$ (757,813)</u>	<u>\$ (750,732)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets			
Due from Other Funds	103,839	-	103,839
Intergovernmental Receivable	(9,879)	-	(9,879)
Prepays	72	-	72
Increase (Decrease) in Liabilities			
Accounts Payable	(148,730)	9,125	(139,605)
Intergovernmental Payable	-	286,310	286,310
Claims Payable	(103,232)	645,555	542,323
Total Adjustments	<u>(157,930)</u>	<u>940,990</u>	<u>783,060</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (150,849)</u>	<u>\$ 183,177</u>	<u>\$ 32,328</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2007*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2007

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Assets</i>				
Cash and Cash Equivalents	\$ 2,190	\$ 211,025	\$ 2,803	\$ 216,018
<i>Net Assets</i>				
Restricted for Other Purposes	-	211,025	2,803	213,828
Unrestricted	<u>2,190</u>	<u>-</u>	<u>-</u>	<u>2,190</u>
<i>Total Liabilities and Net Assets</i>	<u>\$ 2,190</u>	<u>\$ 211,025</u>	<u>\$ 2,803</u>	<u>\$ 216,018</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2007

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>				
Contributions	\$ -	\$ -	\$ 1,610	\$ 1,610
Interest	-	<u>10,287</u>	-	<u>10,287</u>
<i>Total Additions</i>	-	<u>10,287</u>	<u>1,610</u>	<u>11,897</u>
<i>Deductions</i>				
Other Operating Expense	-	<u>150,000</u>	<u>2,049</u>	<u>152,049</u>
<i>Change in Net Assets</i>	-	(139,713)	(439)	(140,152)
<i>Net Assets Beginning of Year</i>	<u>2,190</u>	<u>350,738</u>	<u>3,242</u>	<u>356,170</u>
<i>Net Assets End of Year</i>	<u>\$ 2,190</u>	<u>\$ 211,025</u>	<u>\$ 2,803</u>	<u>\$ 216,018</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2007

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
Undivided General Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 9,785,438	\$ 332,319,958	\$ 330,802,841	\$ 11,302,555
Taxes Receivable	304,566,438	301,060,569	304,566,438	301,060,569
Special Assessments	<u>9,375,524</u>	<u>135,912</u>	<u>-</u>	<u>9,511,436</u>
Total Assets	<u>\$ 323,727,400</u>	<u>\$ 633,516,439</u>	<u>\$ 635,369,279</u>	<u>\$ 321,874,560</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 323,727,400</u>	<u>\$ 630,299,564</u>	<u>\$ 632,152,404</u>	<u>\$ 321,874,560</u>
Undivided Personal Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 346,180	\$ 40,133,851	\$ 39,393,273	\$ 1,086,758
Taxes Receivable	<u>33,345,454</u>	<u>21,668,801</u>	<u>33,345,454</u>	<u>21,668,801</u>
Total Assets	<u>\$ 33,691,634</u>	<u>\$ 61,802,652</u>	<u>\$ 72,738,727</u>	<u>\$ 22,755,559</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 33,691,634</u>	<u>\$ 61,571,361</u>	<u>\$ 72,507,436</u>	<u>\$ 22,755,559</u>
Undivided Estate Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 3,389,684</u>	<u>\$ 8,241,324</u>	<u>\$ 8,999,066</u>	<u>\$ 2,631,942</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 3,389,684</u>	<u>\$ 8,241,324</u>	<u>\$ 8,999,066</u>	<u>\$ 2,631,942</u>
Local Government				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,346,437	\$ 15,346,437	\$ -
Intergovernmental Receivable	<u>5,408,015</u>	<u>5,408,015</u>	<u>5,618,090</u>	<u>5,197,940</u>
Total Assets	<u>\$ 5,408,015</u>	<u>\$ 20,754,452</u>	<u>\$ 20,964,527</u>	<u>\$ 5,197,940</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 5,408,015</u>	<u>\$ 20,754,452</u>	<u>\$ 20,754,452</u>	<u>\$ 5,408,015</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2007

	Balance 1/1/07	Additions	Reductions	Balance 12/31/07
Library and Local Government Support				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 14,929,793	\$ 14,929,793	\$ -
Intergovernmental Receivable	<u>8,181,222</u>	<u>8,181,222</u>	<u>8,458,997</u>	<u>7,903,447</u>
Total Assets	<u>\$ 8,181,222</u>	<u>\$ 23,111,015</u>	<u>\$ 23,388,790</u>	<u>\$ 7,903,447</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 8,181,222</u>	<u>\$ 23,111,015</u>	<u>\$ 23,388,790</u>	<u>\$ 7,903,447</u>
Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 2,346,912</u>	<u>\$ 58,726,483</u>	<u>\$ 57,905,196</u>	<u>\$ 3,168,199</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,346,912</u>	<u>\$ 58,726,483</u>	<u>\$ 57,905,196</u>	<u>\$ 3,168,199</u>
Other Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 10,407,350	\$ 92,170,826	\$ 94,137,746	\$ 8,440,430
Cash and Cash Equivalents in Segregated Accounts	15,850	-	231	15,619
Taxes Receivable	3,316,670	3,782,103	3,316,670	3,782,103
Intergovernmental Receivable	<u>2,554,058</u>	<u>2,572,091</u>	<u>1,413,664</u>	<u>3,712,485</u>
Total Assets	<u>\$ 16,293,928</u>	<u>\$ 98,525,020</u>	<u>\$ 98,868,311</u>	<u>\$ 15,950,637</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 5,344,634	\$ 13,105,520	\$ 12,587,405	\$ 5,862,749
Undistributed Monies	9,291,712	39,675,558	39,998,236	8,969,034
Deposits Held and Due to Others	<u>1,657,582</u>	<u>45,727,087</u>	<u>46,475,890</u>	<u>908,779</u>
Total Liabilities	<u>\$ 16,293,928</u>	<u>\$ 98,508,165</u>	<u>\$ 99,061,531</u>	<u>\$ 15,740,562</u>
All Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 23,928,652	\$ 503,142,189	\$ 503,609,156	\$ 23,461,685
Cash and Cash Equivalents in Segregated Accounts	2,362,762	58,726,483	57,905,427	3,183,818
Taxes Receivable	341,228,562	326,511,473	341,228,562	326,511,473
Special Assessments	9,375,524	135,912	-	9,511,436
Intergovernmental Receivable	<u>16,143,295</u>	<u>16,161,328</u>	<u>15,490,751</u>	<u>16,813,872</u>
Total Assets	<u>\$ 393,038,795</u>	<u>\$ 904,677,385</u>	<u>\$ 918,233,896</u>	<u>\$ 379,482,284</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 379,742,589	\$ 757,083,236	\$ 770,389,553	\$ 366,436,272
Undistributed Monies	9,291,712	39,675,558	39,998,236	8,969,034
Deposits Held and Due to Others	<u>4,004,494</u>	<u>104,453,570</u>	<u>104,381,086</u>	<u>4,076,978</u>
Total Liabilities	<u>\$ 393,038,795</u>	<u>\$ 901,212,364</u>	<u>\$ 914,768,875</u>	<u>\$ 379,482,284</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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 15,199,919	\$ 15,310,164	\$ 15,312,037	\$ 1,873
Permissive Sales Tax	11,000,000	11,375,000	11,718,787	343,787
Charges for Services	14,080,385	14,317,721	14,413,007	95,286
Licenses and Permits	49,000	46,000	45,050	(950)
Fines and Forfeitures	454,000	427,000	427,940	940
Intergovernmental	9,884,670	9,844,292	9,674,726	(169,566)
Interest	3,803,000	4,603,000	5,006,751	403,751
Rentals	335,000	335,000	369,033	34,033
Other	1,363,000	1,287,615	1,001,801	(285,814)
Total Revenues	<u>56,168,974</u>	<u>57,545,792</u>	<u>57,969,132</u>	<u>423,340</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,640,861	1,648,552	1,507,150	141,402
Materials and Supplies	45,196	43,080	41,041	2,039
Contractual Services	2,116,765	2,093,004	1,892,077	200,927
Capital Outlay	41,057	39,057	37,782	1,275
Other	564,824	921,963	513,408	408,555
Total Commissioners' Office	<u>4,408,703</u>	<u>4,745,656</u>	<u>3,991,458</u>	<u>754,198</u>
County Auditor				
Personal Services	1,223,635	1,252,404	1,252,404	-
Materials and Supplies	12,352	12,566	12,488	78
Contractual Services	173,603	176,138	176,137	1
Capital Outlay	20,000	26,210	25,286	924
Other	1,500	4,272	4,273	(1)
Total County Auditor	<u>1,431,090</u>	<u>1,471,590</u>	<u>1,470,588</u>	<u>1,002</u>
County Treasurer				
Contractual Services	105,634	105,634	100,855	4,779
Capital Outlay	2,000	4,000	3,697	303
Total County Treasurer	<u>703,202</u>	<u>732,202</u>	<u>708,005</u>	<u>24,197</u>
Prosecuting Attorney				
Personal Services	2,923,994	3,040,639	3,015,472	25,167
Materials and Supplies	28,000	28,430	28,430	-
Contractual Services	73,624	24,285	24,259	26
Capital Outlay	50,000	-	-	-
Other	56,276	56,276	56,276	-
Total Prosecuting Attorney	<u>\$ 3,131,894</u>	<u>\$ 3,149,630</u>	<u>\$ 3,124,437</u>	<u>\$ 25,193</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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Recorder				
Personal Services	\$ 537,225	\$ 531,852	\$ 523,706	\$ 8,146
Materials and Supplies	6,725	6,725	6,699	26
Contractual Services	16,259	122,444	122,439	5
Capital Outlay	76,953	-	-	-
Other	704	1,472	1,210	262
Total Recorder	637,866	662,493	654,054	8,439
Citizen's Building Operating				
Personal Services	416,971	462,269	441,549	20,720
Materials and Supplies	400,817	415,518	414,682	836
Contractual Services	84,106	150,406	150,102	304
Capital Outlay	3,000	8,300	5,860	2,440
Other	30,000	13,401	-	13,401
Total Citizen's Building Operating	934,894	1,049,894	1,012,193	37,701
Board of Elections				
Personal Services	1,510,394	1,626,293	1,586,134	40,159
Materials and Supplies	75,931	75,931	68,560	7,371
Contractual Services	259,506	332,507	310,379	22,128
Capital Outlay	100,000	111,470	98,549	12,921
Other	9,589	19,219	17,490	1,729
Total Board of Elections	1,955,420	2,165,420	2,081,112	84,308
Data Processing				
Personal Services	1,545,510	1,545,509	1,508,796	36,713
Materials and Supplies	30,676	30,676	25,011	5,665
Contractual Services	419,664	554,664	545,554	9,110
Capital Outlay	476,192	341,193	337,404	3,789
Other	10,041	10,041	7,841	2,200
Total Data Processing	2,482,083	2,482,083	2,424,606	57,477
Buildings and Grounds Maintenance				
Personal Services	158,193	160,193	157,430	2,763
Materials and Supplies	362,232	366,443	364,811	1,632
Contractual Services	221,283	273,080	271,237	1,843
Capital Outlay	24,047	28,039	28,039	-
Total Buildings and Grounds Maintenance	765,755	827,755	821,517	6,238
Total General Government - Legislative and Executive	16,450,907	17,286,723	16,287,970	998,753
General Government - Judicial				
Court of Appeals				
Materials and Supplies	84,709	82,061	79,460	2,601
Contractual Services	112,288	133,034	130,832	2,202
Capital Outlay	30,000	13,801	13,801	-
Other	16,392	14,493	13,292	1,201
Total Court of Appeals	\$ 243,389	\$ 243,389	\$ 237,385	\$ 6,004

(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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Common Pleas Court				
Personal Services	\$ 3,327,808	\$ 3,278,366	\$ 3,273,392	\$ 4,974
Materials and Supplies	127,238	114,074	109,218	4,856
Contractual Services	485,175	513,931	475,821	38,110
Capital Outlay	47,500	50,536	46,735	3,801
Other	41,389	120,506	107,216	13,290
Total Common Pleas Court	4,029,110	4,077,413	4,012,382	65,031
Common Pleas Jury Commission				
Personal Services	46,978	118,110	116,887	1,223
Total Common Pleas Jury Commission	46,978	118,110	116,887	1,223
Juvenile Court				
Personal Services	3,072,434	3,112,077	3,098,273	13,804
Materials and Supplies	52,955	88,282	87,591	691
Contractual Services	210,363	190,982	188,309	2,673
Capital Outlay	34,446	22,077	22,077	-
Other	26,815	25,739	25,739	-
Total Juvenile Court	3,397,013	3,439,157	3,421,989	17,168
Probate Court				
Personal Services	642,005	673,852	671,905	1,947
Materials and Supplies	12,412	10,912	8,966	1,946
Contractual Services	65,983	76,783	75,844	939
Capital Outlay	20,100	1,754	1,754	-
Other	1,500	1,600	368	1,232
Total Probate Court	742,000	764,901	758,837	6,064
Clerk of Courts				
Personal Services	1,523,144	1,576,332	1,571,618	4,714
Materials and Supplies	13,378	16,378	16,351	27
Contractual Services	344,149	315,149	314,635	514
Capital Outlay	30,000	3,612	3,612	-
Other	1,500	700	694	6
Total Clerk of Courts	1,912,171	1,912,171	1,906,910	5,261
Public Defender				
Personal Services	1,448,478	1,500,088	1,499,134	954
Materials and Supplies	6,502	7,002	6,949	53
Contractual Services	1,199,853	1,273,853	1,146,359	127,494
Other	4,874	13,374	13,375	(1)
Total Public Defender	2,665,707	2,794,317	2,665,817	128,500
Municipal Court				
Personal Services	630,950	647,792	624,785	23,007
Contractual Services	44,325	44,325	35,451	8,874
Total Municipal Court	675,275	692,117	660,236	31,881
Total General Government - Judicial	\$ 13,711,643	\$ 14,041,575	\$ 13,780,443	\$ 261,132

(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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Public Safety				
Sheriff				
Personal Services	\$ 13,185,572	\$ 13,630,572	\$ 13,557,297	\$ 73,275
Materials and Supplies	1,106,099	1,246,099	1,242,046	4,053
Contractual Services	2,739,391	2,829,391	2,826,723	2,668
Capital Outlay	426,247	41,247	40,993	254
Other	59,088	69,088	67,733	1,355
Total Sheriff	<u>17,516,397</u>	<u>17,816,397</u>	<u>17,734,792</u>	<u>81,605</u>
Sheriff's Rotary				
Personal Services	1,816,177	2,114,177	2,097,436	16,741
Materials and Supplies	57,654	137,654	111,662	25,992
Contractual Service	83,740	24,741	16,506	8,235
Capital Outlay	-	-	-	-
Other	101,000	32,000	1,855	30,145
Total Sheriff's Rotary	<u>2,058,571</u>	<u>2,308,572</u>	<u>2,227,459</u>	<u>81,113</u>
Coroner				
Personal Services	506,069	518,068	508,908	9,160
Materials and Supplies	8,760	9,760	9,367	393
Contractual Services	98,148	108,859	106,870	1,989
Capital Outlay	-	7,000	6,966	34
Other	1,775	1,065	1,065	-
Total Coroner	<u>614,752</u>	<u>644,752</u>	<u>633,176</u>	<u>11,576</u>
Building Inspection				
Personal Services	748,788	748,787	628,792	119,995
Materials and Supplies	26,943	27,443	27,258	185
Contractual Services	102,038	163,038	160,742	2,296
Capital Outlay	62,949	40,450	39,995	455
Other	2,000	3,000	2,831	169
Total Building Inspection	<u>942,718</u>	<u>982,718</u>	<u>859,618</u>	<u>123,100</u>
Emergency Preparedness/HAZMAT				
Personal Services	154,347	146,347	96,776	49,571
Materials and Supplies	10,359	10,359	8,445	1,914
Contractual Services	16,367	16,367	13,580	2,787
Capital Outlay	20,986	28,986	28,986	-
Other	1,142	1,142	199	943
Total Emergency Preparedness/HAZMAT	<u>203,201</u>	<u>203,201</u>	<u>147,986</u>	<u>55,215</u>
Total Public Safety	<u>21,335,639</u>	<u>21,955,640</u>	<u>21,603,031</u>	<u>352,609</u>
Public Works				
Buildings and Grounds Capital				
Personal Services	-	20,672	19,306	1,366
Materials and Supplies	1,663	9,663	8,427	1,236
Contractual Service	1,000	3,500	2,101	1,399
Capital Outlay	3,057,996	2,549,560	1,900,765	648,795
Total Public Works	<u>\$ 3,060,659</u>	<u>\$ 2,583,395</u>	<u>\$ 1,930,599</u>	<u>\$ 652,796</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, 2007

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Human Services				
Veteran's Service Commission				
Personal Services	\$ 819,948	\$ 819,947	\$ 769,903	\$ 50,044
Materials and Supplies	25,686	25,686	21,631	4,055
Contractual Services	116,790	120,791	84,594	36,197
Capital Outlay	15,300	15,300	7,800	7,500
Other	<u>339,872</u>	<u>335,872</u>	<u>276,160</u>	<u>59,712</u>
Total Human Services	<u>1,317,596</u>	<u>1,317,596</u>	<u>1,160,088</u>	<u>157,508</u>
Other				
Unclaimed Monies				
Other	<u>272,049</u>	<u>272,049</u>	<u>125,246</u>	<u>146,803</u>
Real and Personal Tax Overpayment				
Other	<u>1,743,003</u>	<u>1,743,004</u>	<u>1,253,604</u>	<u>489,400</u>
Total Other	<u>2,015,052</u>	<u>2,015,053</u>	<u>1,378,850</u>	<u>636,203</u>
Total Intergovernmental	<u>8,587,825</u>	<u>7,310,002</u>	<u>7,310,002</u>	<u>-</u>
Total Expenditures	<u>66,479,322</u>	<u>66,509,984</u>	<u>63,450,983</u>	<u>3,059,001</u>
Deficiency of Revenues Under Expenditures	<u>(10,310,348)</u>	<u>(8,964,192)</u>	<u>(5,481,851)</u>	<u>3,482,341</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	21,228	21,828	600
Transfers In	1,325,000	725,000	600,000	(125,000)
Transfers Out	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Total Other Financing Sources	<u>1,325,000</u>	<u>741,228</u>	<u>616,828</u>	<u>(124,400)</u>
Net Change in Fund Balance	<u>(8,985,348)</u>	<u>(8,222,964)</u>	<u>(4,865,023)</u>	<u>3,357,941</u>
Fund Balance at Beginning of Year	<u>7,268,329</u>	<u>7,268,329</u>	<u>7,268,329</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>3,371,345</u>	<u>3,371,345</u>	<u>3,371,345</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,654,326</u>	<u>\$ 2,416,710</u>	<u>\$ 5,774,651</u>	<u>\$ 3,357,941</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 21,549,600	\$ 21,549,600	\$ 21,614,290	\$ 64,690
Charges for Services	64,363	64,363	3,119,047	3,054,684
Intergovernmental	14,204,526	14,651,568	15,171,829	520,261
Rentals	40,000	40,000	240	(39,760)
Other	<u>1,176,204</u>	<u>1,085,302</u>	<u>850,879</u>	<u>(234,423)</u>
Total Revenues	<u>37,034,693</u>	<u>37,390,833</u>	<u>40,760,163</u>	<u>3,369,330</u>
Expenditures				
Current				
Health				
Personal Services	28,047,863	35,150,529	34,617,037	533,492
Materials and Supplies	1,752,615	1,883,579	1,859,065	24,514
Contractual Services	4,420,804	4,865,408	4,388,926	476,482
Capital Outlay	400,282	488,435	455,746	32,689
Other	<u>3,178,506</u>	<u>3,162,175</u>	<u>2,871,065</u>	<u>291,110</u>
Total Expenditures	<u>37,800,070</u>	<u>45,550,126</u>	<u>44,191,839</u>	<u>1,358,287</u>
Deficiency of Revenues Under Expenditures	(765,377)	(8,159,293)	(3,431,676)	4,727,617
Other Financing Uses				
Transfers Out	<u>(71,150)</u>	<u>(1,409,867)</u>	<u>(1,325,000)</u>	<u>84,867</u>
Net Change in Fund Balance	(836,527)	(9,569,160)	(4,756,676)	4,812,484
Fund Balance Beginning of Year	24,561,924	24,561,924	24,561,924	-
Prior Year Encumbrances Appropriated	<u>931,337</u>	<u>931,337</u>	<u>931,337</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 24,656,734</u>	<u>\$ 15,924,101</u>	<u>\$ 20,736,585</u>	<u>\$ 4,812,484</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, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,099,916	\$ 5,099,916	\$ 5,088,269	\$ (11,647)
Charges for Services	261,000	651,022	746,243	95,221
Intergovernmental	21,817,037	23,351,646	23,416,408	64,762
Interest	-	-	818	818
Other	<u>1,009,878</u>	<u>1,155,332</u>	<u>1,155,332</u>	<u>-</u>
Total Revenues	<u>28,187,831</u>	<u>30,257,916</u>	<u>30,407,070</u>	<u>149,154</u>
Expenditures				
Current				
Health				
Personal Services	2,055,512	2,562,662	2,455,960	106,702
Materials and Supplies	45,144	48,228	40,706	7,522
Contractual Services	26,207,266	28,382,363	27,321,608	1,060,755
Capital Outlay	23,000	53,500	53,234	266
Other	<u>429,159</u>	<u>502,932</u>	<u>487,447</u>	<u>15,485</u>
Total Expenditures	<u>28,760,081</u>	<u>31,549,685</u>	<u>30,358,955</u>	<u>1,190,730</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(572,250)	(1,291,769)	48,115	1,339,884
Fund Balance Beginning of Year	1,181,177	1,181,177	1,181,177	-
Prior Year Encumbrances Appropriated	<u>1,341,517</u>	<u>1,341,517</u>	<u>1,341,517</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,950,444</u>	<u>\$ 1,230,925</u>	<u>\$ 2,570,809</u>	<u>\$ 1,339,884</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, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 8,893,937	\$ 8,893,937	\$ 8,871,426	\$ (22,511)
Charges for Services	1,420,000	1,420,000	1,287,109	(132,891)
Intergovernmental	17,490,061	17,490,061	15,096,577	(2,393,484)
Other	<u>315,000</u>	<u>315,000</u>	<u>207,789</u>	<u>(107,211)</u>
Total Revenues	<u>28,118,998</u>	<u>28,118,998</u>	<u>25,462,901</u>	<u>(2,656,097)</u>
Expenditures				
Current				
Human Services				
Personal Services	4,878,618	4,778,618	4,400,829	377,789
Materials and Supplies	10,000	10,000	522	9,478
Contractual Services	17,981,514	17,956,514	16,871,087	1,085,427
Capital Outlay	28,760	63,760	53,280	10,480
Other	<u>2,817,662</u>	<u>6,307,662</u>	<u>5,899,541</u>	<u>408,121</u>
Total Expenditures	<u>25,716,554</u>	<u>29,116,554</u>	<u>27,225,259</u>	<u>1,891,295</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,402,444	(997,556)	(1,762,358)	(764,802)
Fund Balance Beginning of Year	2,405,332	2,405,332	2,405,332	-
Prior Year Encumbrances Appropriated	<u>2,216,554</u>	<u>2,216,554</u>	<u>2,216,554</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,024,330</u>	<u>\$ 3,624,330</u>	<u>\$ 2,859,528</u>	<u>\$ (764,802)</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, 2007

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 46,000,000	\$ 46,000,000	\$ 40,678,957	\$ (5,321,043)
Other	<u>4,200,000</u>	<u>4,200,000</u>	<u>3,765,692</u>	<u>(434,308)</u>
Total Revenues	<u>50,200,000</u>	<u>50,200,000</u>	<u>44,444,649</u>	<u>(5,755,351)</u>
Expenditures				
Current				
Human Services				
Personal Services	23,827,199	24,282,199	24,043,918	238,281
Materials and Supplies	559,371	529,371	495,160	34,211
Contractual Services	17,753,792	21,553,792	21,455,948	97,844
Capital Outlay	1,346,331	1,156,331	1,141,315	15,016
Other	<u>1,962,366</u>	<u>2,877,366</u>	<u>2,741,362</u>	<u>136,004</u>
Total Expenditures	<u>45,449,059</u>	<u>50,399,059</u>	<u>49,877,703</u>	<u>521,356</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,750,941	(199,059)	(5,433,054)	(5,233,995)
Fund Balance Beginning of Year	333,103	333,103	333,103	-
Prior Year Encumbrances Appropriated	<u>4,649,059</u>	<u>4,649,059</u>	<u>4,649,059</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 9,733,103</u>	<u>\$ 4,783,103</u>	<u>\$ (450,892)</u>	<u>\$ (5,233,995)</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, 2007

<i>Victim Assistance</i>			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 208,237	\$ 208,237	\$ -
Expenditures			
Current			
Human Services			
Personal Services	208,237	155,933	52,304
Other	56	56	-
Total Expenditures	<u>208,293</u>	<u>155,989</u>	<u>52,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(56)	52,248	52,304
Fund Balance Beginning of Year	<u>58,727</u>	<u>58,727</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 58,671</u>	<u>\$ 110,975</u>	<u>\$ 52,304</u>

<i>Youth Services</i>			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,340,548	\$ 1,340,548	\$ -
Expenditures			
Current			
Public Safety			
Personal Services	700,401	627,621	72,780
Materials and Supplies	8,637	5,096	3,541
Contractual Services	727,830	482,211	245,619
Capital Outlay	46,327	26,327	20,000
Other	66,359	17,423	48,936
Total Expenditures	<u>1,549,554</u>	<u>1,158,678</u>	<u>390,876</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(209,006)	181,870	390,876
Other Financing Sources			
Advances In	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Net Change in Fund Balance	(189,006)	201,870	390,876
Fund Balance Beginning of Year	501,668	501,668	-
Prior Year Encumbrances Appropriated	<u>140,563</u>	<u>140,563</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 453,225</u>	<u>\$ 844,101</u>	<u>\$ 390,876</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, 2007

Alcohol and Drug Board

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 6,718,388	\$ 6,406,532	\$ (311,856)
Other	17,215	127,373	110,158
Total Revenues	<u>6,735,603</u>	<u>6,533,905</u>	<u>(201,698)</u>
Expenditures			
Current			
Health			
Personal Services	471,570	435,132	36,438
Materials and Supplies	30,065	20,579	9,486
Contractual Services	7,179,408	6,678,055	501,353
Capital Outlay	2,230	1,868	362
Other	38,933	26,858	12,075
Total Expenditures	<u>7,722,206</u>	<u>7,162,492</u>	<u>559,714</u>
Deficiency of Revenue Under Expenditures	(986,603)	(628,587)	358,016
Fund Balance Beginning of Year	236,571	236,571	-
Prior Year Encumbrances Appropriated	1,100,668	1,100,668	-
Fund Balance End of Year	<u>\$ 350,636</u>	<u>\$ 708,652</u>	<u>\$ 358,016</u>

Pass Through Grants

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	37,162	\$ 82,951	\$ 45,789
Intergovernmental	1,655,388	1,655,388	-
Total Revenues	<u>1,692,550</u>	<u>1,738,339</u>	<u>45,789</u>
Expenditures			
Intergovernmental	1,764,452	1,764,452	-
Deficiency of Revenues Under Expenditures	(71,902)	(26,113)	45,789
Fund Balance Beginning of Year	71,902	71,902	-
Fund Balance End of Year	<u>-</u>	<u>\$ 45,789</u>	<u>\$ 45,789</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, 2007

	<u>Justice System Sales Tax</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Expenditures			
Current			
General Government - Judicial			
Capital Outlay	\$ 52,760	\$ 15,117	\$ 37,643
Deficiency of Revenues Under Expenditures	(52,760)	(15,117)	37,643
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	<u>52,760</u>	<u>52,760</u>	<u>-</u>
Fund Balance End of Year	<u>-</u>	<u>\$ 37,643</u>	<u>\$ 37,643</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, 2007

	Real Estate Tax Prepayment		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ 100,000	\$ 116,827	\$ 16,827
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	69,581	42,326	27,255
Materials and Supplies	1,000	-	1,000
Contractual Services	44,380	40,506	3,874
Capital Outlay	26,500	25,500	1,000
Other	1,000	222	778
Total Expenditures	142,461	108,554	33,907
Excess (Deficiency) of Revenues Over (Under) Expenditures	(42,461)	8,273	50,734
Fund Balance Beginning of Year	12,258	12,258	-
Prior Year Encumbrances Appropriated	30,203	30,203	-
Fund Balance End of Year	\$ -	\$ 50,734	\$ 50,734

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 2,936,760	\$ 620,398	\$ (2,316,362)
Interest	-	1,762	1,762
Other	-	94,286	94,286
Total Revenues	2,936,760	716,446	(2,220,314)
Expenditures			
Current			
Public Works			
Contractual Services	2,951,172	1,543,519	1,407,653
Other	20,000	-	20,000
Total Expenditures	2,971,172	1,543,519	1,427,653
Deficiency of Revenues Under Expenditures	(34,412)	(827,073)	(792,661)
Fund Deficit Beginning of Year	(683,639)	(683,639)	-
Prior Year Encumbrances Appropriated	855,597	855,597	-
Fund Balance (Deficit) End of Year	\$ 137,546	\$ (655,115)	\$ (792,661)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

911 System

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Property and Other Local Taxes	\$ 578,604	\$ 577,553	\$ (1,051)
Intergovernmental	750,000	1,279,500	529,500
Total Revenues	<u>1,328,604</u>	<u>1,857,053</u>	<u>528,449</u>
Expenditures			
Current			
Public Safety			
Personal Services	687,817	624,642	63,175
Materials and Supplies	15,411	4,414	10,997
Contractual Services	177,635	172,481	5,154
Capital Outlay	376,361	367,827	8,534
Other	3,518	2,822	696
Total Expenditures	<u>1,260,742</u>	<u>1,172,186</u>	<u>88,556</u>
Excess of Revenues Over Expenditures	67,862	684,867	617,005
Fund Balance Beginning of Year	1,170,586	1,170,586	-
Prior Year Encumbrances Appropriated	<u>268,741</u>	<u>268,741</u>	-
Fund Balance End of Year	<u>\$ 1,507,189</u>	<u>\$ 2,124,194</u>	<u>\$ 617,005</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, 2007

	<u>Certificate of Title Administration</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	1,000,000	1,430,604	430,604
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,139,255	1,139,555	(300)
Materials and Supplies	33,544	31,505	2,039
Contractual Services	60,797	50,623	10,174
Other	3,037	1,064	1,973
Total Expenditures	<u>1,236,633</u>	<u>1,222,747</u>	<u>13,886</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(236,633)	207,857	444,490
Other Financing Uses			
Transfers Out	(600,000)	(600,000)	-
Net Change in Fund Balance	(836,633)	(392,143)	444,490
Fund Balance Beginning of Year	815,842	815,842	-
Prior Year Encumbrances Appropriated	<u>26,233</u>	<u>26,233</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 5,442</u>	<u>\$ 449,932</u>	<u>\$ 444,490</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, 2007

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 313,546	\$ 363,546	\$ 50,000
Expenditures			
Current			
Human Services			
Personal Services	314,179	280,221	33,958
Contractual Services	80,000	63,361	16,639
Total Expenditures	<u>394,179</u>	<u>343,582</u>	<u>50,597</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,633)	19,964	100,597
Fund Balance Beginning of Year	96,975	96,975	-
Prior Year Encumbrances Appropriated	<u>5,633</u>	<u>5,633</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 21,975</u>	<u>\$ 122,572</u>	<u>\$ 100,597</u>

	Community Development		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ -	\$ -
Intergovernmental	8,393,359	2,573,100	(5,820,259)
Interest	-	6,958	6,958
Other	18,466	94,111	75,645
Total Revenues	<u>8,411,825</u>	<u>2,674,169</u>	<u>(5,737,656)</u>
Expenditures			
Current			
Public Works			
Materials and Supplies	20,000	1,984	18,016
Contractual Services	7,464,252	2,230,360	5,233,892
Capital Outlay	31,102	16,782	14,320
Other	952,466	873,767	78,699
Total Expenditures	<u>8,467,820</u>	<u>3,122,893</u>	<u>5,344,927</u>
Deficiency of Revenues Under Expenditures	(55,995)	(448,724)	(392,729)
Fund Deficit Beginning of Year	(832,932)	(832,932)	-
Prior Year Encumbrances Appropriated	<u>1,073,091</u>	<u>1,073,091</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 184,164</u>	<u>\$ (208,565)</u>	<u>\$ (392,729)</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, 2007

	<u>Coroner Laboratory</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 50,000	\$ 81,569	\$ 31,569
Expenditures			
Current			
Public Safety			
Materials and Supplies	15,651	7,202	8,449
Contractual Services	77,369	58,866	18,503
Capital Outlay	19,577	18,407	1,170
Other	<u>4,390</u>	<u>4,390</u>	-
Total Expenditures	<u>116,987</u>	<u>88,865</u>	<u>28,122</u>
Deficiency of Revenues Under Expenditures	(66,987)	(7,296)	59,691
Fund Balance Beginning of Year	48,965	48,965	-
Prior Year Encumbrances Appropriated	<u>18,022</u>	<u>18,022</u>	-
Fund Balance End of Year	<u>-</u>	<u>\$ 59,691</u>	<u>\$ 59,691</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, 2007

	<u>Computer Technology</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,680,000	\$ 2,398,381	\$ 718,381
Other	<u>50,000</u>	<u>100,343</u>	<u>50,343</u>
Total Revenues	<u>1,730,000</u>	<u>2,498,724</u>	<u>768,724</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	47,000	27,309	19,691
Materials and Supplies	17,000	12,603	4,397
Contractual Services	233,477	136,775	96,702
Capital Outlay	<u>24,560</u>	<u>24,558</u>	<u>2</u>
<i>Total General Government - Legislative and Executive</i>	<u>322,037</u>	<u>201,245</u>	<u>120,792</u>
General Government - Judicial			
Personal Services	913,403	802,196	111,207
Materials and Supplies	128,223	108,570	19,653
Contractual Services	612,402	503,685	108,717
Capital Outlay	757,518	724,645	32,873
Other	<u>197,029</u>	<u>130,797</u>	<u>66,232</u>
<i>Total General Government - Judicial</i>	<u>2,608,575</u>	<u>2,269,893</u>	<u>338,682</u>
Total Expenditures	<u>2,930,612</u>	<u>2,471,138</u>	<u>459,474</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,200,612)	27,586	1,228,198
Other Financing Sources (Uses)			
Advances In	-	39,038	39,038
Advances Out	<u>(49,791)</u>	<u>(49,791)</u>	<u>-</u>
Total Other Financing Uses	(49,791)	(10,753)	39,038
Net Change in Fund Balance	(1,250,403)	16,833	1,267,236
Fund Balance Beginning of Year	2,585,116	2,585,116	-
Prior Year Encumbrances Appropriated	<u>226,769</u>	<u>226,769</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,561,482</u>	<u>\$ 2,828,718</u>	<u>\$ 1,267,236</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, 2007

	<u>Delinquent Tax Assessment and Collection</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 430,000	\$ 669,426	\$ 239,426
Other	<u>700,000</u>	<u>291,371</u>	<u>(408,629)</u>
Total Revenues	<u>1,130,000</u>	<u>960,797</u>	<u>(169,203)</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	1,194,933	987,531	207,402
Materials and Supplies	156,472	57,695	98,777
Contractual Services	250,724	149,813	100,911
Capital Outlay	486,800	296,813	189,987
Other	<u>85,000</u>	<u>10,177</u>	<u>74,823</u>
Total Expenditures	<u>2,173,929</u>	<u>1,502,029</u>	<u>671,900</u>
Deficiency of Revenues Under Expenditures	(1,043,929)	(541,232)	502,697
Fund Balance Beginning of Year	852,779	852,779	-
Prior Year Encumbrances Appropriated	<u>283,955</u>	<u>283,955</u>	-
Fund Balance End of Year	<u>\$ 92,805</u>	<u>\$ 595,502</u>	<u>\$ 502,697</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, 2007

Dog and Kennel

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 625,000	\$ 671,789	\$ 46,789
Fines and Forfeitures	3,000	5,819	2,819
Other	<u>20,000</u>	<u>22,470</u>	<u>2,470</u>
Total Revenues	<u>648,000</u>	<u>700,078</u>	<u>52,078</u>
Expenditures			
Current			
Health			
Personal Services	586,796	515,904	70,892
Materials and Supplies	78,166	69,058	9,108
Contractual Services	88,364	80,474	7,890
Capital Outlay	11,000	8,197	2,803
Other	<u>30,479</u>	<u>15,302</u>	<u>15,177</u>
Total Expenditures	<u>794,805</u>	<u>688,935</u>	<u>105,870</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(146,805)	11,143	157,948
Other Financing Sources			
Transfers In	<u>-</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balance	(146,805)	16,143	162,948
Fund Balance Beginning of Year	156,402	156,402	-
Prior Year Encumbrances Appropriated	<u>49,605</u>	<u>49,605</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 59,202</u>	<u>\$ 222,150</u>	<u>\$ 162,948</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, 2007

Immobilization and Impoundment		
Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues		
Charges for Services	\$ -	\$ 5,300
Expenditures		
Current		
Public Safety		
Personal Services	14,000	-
Materials and Supplies	1,000	-
Capital Outlay	175	-
Other	9,411	-
Total Expenditures	24,586	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,586)	5,300
Fund Balance Beginning of Year	24,411	24,411
Prior Year Encumbrances Appropriated	175	175
Fund Balance End of Year	\$ -	\$ 29,886

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

	<u>Motor Vehicle and Gas Tax</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 1,300,000	\$ 1,216,692	\$ (83,308)
Charges for Services	5,000	9,845	4,845
Licenses and Permits	5,000	4,560	(440)
Fines and Forfeitures	100,000	95,849	(4,151)
Intergovernmental	12,000,000	10,898,403	(1,101,597)
Special Assessments	5,100	-	(5,100)
Interest	10,000	11,644	1,644
Other	<u>23,400</u>	<u>36,859</u>	<u>13,459</u>
Total Revenues	<u>13,448,500</u>	<u>12,273,852</u>	<u>(1,174,648)</u>
Expenditures			
Current			
Public Works			
Personal Services	7,455,838	7,375,303	80,535
Materials and Supplies	1,845,055	1,778,904	66,151
Contractual Services	1,026,766	916,077	110,689
Capital Outlay	3,380,975	3,022,852	358,123
Other	<u>15,359</u>	<u>15,015</u>	<u>344</u>
Total Expenditures	<u>13,723,993</u>	<u>13,108,151</u>	<u>615,842</u>
Deficiency of Revenues Under Expenditures	(275,493)	(834,299)	(558,806)
Fund Deficit Beginning of Year	(1,261,750)	(1,261,750)	-
Prior Year Encumbrances Appropriated	<u>1,537,243</u>	<u>1,537,243</u>	-
Fund Balance (Deficit) End of Year	<u>\$ -</u>	<u>\$ (558,806)</u>	<u>\$ (558,806)</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, 2007

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 270,000	\$ 271,501	\$ 1,501
Expenditures			
Current			
Public Safety			
Materials and Supplies	251,530	241,589	9,941
Contractual Services	37,302	32,519	4,783
Capital Outlay	-	-	-
Other	7,891	7,891	-
Total Expenditures	<u>296,723</u>	<u>281,999</u>	<u>14,724</u>
Deficiency of Revenues Under Expenditures	(26,723)	(10,498)	16,225
Fund Balance Beginning of Year	2,183	2,183	-
Prior Year Encumbrances Appropriated	<u>24,540</u>	<u>24,540</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 16,225</u>	<u>\$ 16,225</u>

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 6,725	\$ (1,275)
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	3,024	3,024	-
Contractual Services	2,339	2,339	-
Other	4,835	4,705	130
Total Expenditures	<u>10,198</u>	<u>10,068</u>	<u>130</u>
Deficiency of Revenues Under Expenditures	(2,198)	(3,343)	(1,145)
Fund Balance Beginning of Year	1,747	1,747	-
Prior Year Encumbrances Appropriated	<u>451</u>	<u>451</u>	-
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (1,145)</u>	<u>\$ (1,145)</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, 2007

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 3,145,550	\$ 3,346,321	\$ 200,771
Fines and Forfeitures	200	100	(100)
Other	<u>27,500</u>	<u>37,768</u>	<u>10,268</u>
Total Revenues	<u>3,173,250</u>	<u>3,384,189</u>	<u>210,939</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	2,837,668	2,837,168	500
Materials and Supplies	25,024	24,592	432
Contractual Services	419,070	417,572	1,498
Capital Outlay	317,402	317,358	44
Other	<u>76,064</u>	<u>74,696</u>	<u>1,368</u>
Total Expenditures	<u>3,675,228</u>	<u>3,671,386</u>	<u>3,842</u>
Deficiency of Revenues Under Expenditures	(501,978)	(287,197)	214,781
Fund Balance Beginning of Year	797,084	797,084	-
Prior Year Encumbrances Appropriated	<u>478,894</u>	<u>478,894</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 774,000</u>	<u>\$ 988,781</u>	<u>\$ 214,781</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 234,000	\$ 235,247	\$ 1,247
Expenditures			
Current			
Public Safety			
Personal Services	228,283	207,395	20,888
Materials and Supplies	23,581	19,485	4,096
Contractual Services	4,891	4,891	-
Other	<u>13,572</u>	<u>13,572</u>	<u>-</u>
Total Expenditures	<u>270,327</u>	<u>245,343</u>	<u>24,984</u>
Deficiency of Revenues Under Expenditures	(36,327)	(10,096)	26,231
Fund Balance Beginning of Year	27,120	27,120	-
Prior Year Encumbrances Appropriated	<u>9,207</u>	<u>9,207</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 26,231</u>	<u>\$ 26,231</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, 2007

Adult Probation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 26,400	\$ 23,992	\$ (2,408)
Intergovernmental	<u>422,947</u>	<u>429,291</u>	<u>6,344</u>
Total Revenues	<u>449,347</u>	<u>453,283</u>	<u>3,936</u>
Expenditures			
Current			
Public Safety			
Personal Services	417,100	412,464	4,636
Materials and Supplies	14,122	7,592	6,530
Contractual Services	14,189	8,208	5,981
Capital Outlay	11,297	11,272	25
Other	<u>10,658</u>	<u>7,096</u>	<u>3,562</u>
Total Expenditures	<u>467,366</u>	<u>446,632</u>	<u>20,734</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,019)	6,651	24,670
Other Financing Sources (Uses)			
Advances In	62,757	35,245	(27,512)
Advances Out	<u>(62,757)</u>	<u>(27,512)</u>	<u>35,245</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,733</u>	<u>7,733</u>
Net Change in Fund Balance	(18,019)	14,384	32,403
Fund Balance Beginning of Year	38,227	38,227	-
Prior Year Encumbrances Appropriated	<u>7,304</u>	<u>7,304</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 27,512</u>	<u>\$ 59,915</u>	<u>\$ 32,403</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, 2007

Day Reporting

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 127,567	\$ 136,825	\$ 9,258
Expenditures			
Current			
Public Safety			
Personal Services	127,213	118,992	8,221
Materials and Supplies	14,685	12,361	2,324
Contractual Services	1,663	1,663	-
Other	2,523	2,523	-
Total Expenditures	<u>146,084</u>	<u>135,539</u>	<u>10,545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,517)	1,286	19,803
Other Financing Sources (Uses)			
Advances In	18,444	10,934	(7,510)
Advances Out	<u>(15,628)</u>	<u>(8,118)</u>	<u>7,510</u>
Total Other Financing Sources (Uses)	<u>2,816</u>	<u>2,816</u>	<u>-</u>
Net Change in Fund Balance	(15,701)	4,102	19,803
Fund Balance Beginning of Year	17,511	17,511	-
Prior Year Encumbrances Appropriated	<u>1,954</u>	<u>1,954</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,764</u>	<u>\$ 23,567</u>	<u>\$ 19,803</u>

Bureau of Justice Assistance Block Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 160,710	\$ 209,692	\$ 48,982
Interest	<u>2,458</u>	<u>2,458</u>	<u>-</u>
Total Revenues	<u>163,168</u>	<u>212,150</u>	<u>48,982</u>
Expenditures			
Current			
Public Safety			
Capital Outlay	167,188	162,226	4,962
Other	<u>57,554</u>	<u>57,554</u>	<u>-</u>
Total Expenditures	<u>224,742</u>	<u>219,780</u>	<u>4,962</u>
Deficiency of Revenues Under Expenditures	(61,574)	(7,630)	53,944
Fund Balance Beginning of Year	10,597	10,597	-
Prior Year Encumbrances Appropriated	<u>52,072</u>	<u>52,072</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,095</u>	<u>\$ 55,039</u>	<u>\$ 53,944</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, 2007

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 100,000	\$ 47,894	\$ (52,106)
Expenditures			
Current			
Public Safety			
Materials and Supplies	11,333	7,248	4,085
Contractual Services	51,081	33,897	17,184
Capital Outlay	12,900	-	12,900
Other	13,100	11,685	1,415
Total Expenditures	<u>88,414</u>	<u>52,830</u>	<u>35,584</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	11,586	(4,936)	(16,522)
Fund Balance Beginning of Year	106,333	106,333	-
Prior Year Encumbrances Appropriated	<u>16,414</u>	<u>16,414</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 134,333</u>	<u>\$ 117,811</u>	<u>\$ (16,522)</u>

House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 14,000	\$ 53,890	\$ 39,890
Expenditures			
Current			
Public Safety			
Contractual Services	84,628	38,156	46,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(70,628)	15,734	86,362
Fund Balance Beginning of Year	192,780	192,780	-
Prior Year Encumbrances Appropriated	<u>76,358</u>	<u>76,358</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 198,510</u>	<u>\$ 284,872</u>	<u>\$ 86,362</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

State Probation Supervision Fees

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 7,000	\$ 15,476	\$ 8,476
Expenditures			
Current			
Public Safety			
Materials and Supplies	7,000	800	6,200
Excess of Revenue Over Expenditures	-	14,676	14,676
Fund Balance Beginning of Year	10,166	10,166	-
Fund Balance End of Year	<u>\$ 10,166</u>	<u>\$ 24,842</u>	<u>\$ 14,676</u>

Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 634	\$ 634
Excess of Revenues Over Expenditures	-	634	634
Fund Balance Beginning of Year	1,038	1,038	-
Fund Balance End of Year	<u>\$ 1,038</u>	<u>\$ 1,672</u>	<u>\$ 634</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 1,878	\$ 4,203	\$ 2,325
Expenditures			
Current			
Public Safety			
Materials and Supplies	6,237	4,990	1,247
Total Expenditures	<u>6,237</u>	<u>4,990</u>	<u>1,247</u>
Deficiency of Revenues Under Expenditures	(4,359)	(787)	3,572
Fund Balance Beginning of Year	<u>4,359</u>	<u>4,359</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 3,572</u>	<u>\$ 3,572</u>

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 375,506	\$ 263,641	\$ (111,865)
Expenditures			
Current			
Public Safety			
Personal Services	315,820	227,122	88,698
Contractual Services	59,571	7,138	52,433
Other	<u>12,453</u>	<u>1,925</u>	<u>10,528</u>
Total Public Safety	387,844	236,185	151,659
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,338)	27,456	39,794
Fund Balance Beginning of Year	<u>16,323</u>	<u>16,323</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,985</u>	<u>\$ 43,779</u>	<u>\$ 39,794</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, 2007

Community Prosecution Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 9,698	\$ 9,698	\$ -
Expenditures			
Public Safety			
Personal Services	10,743	10,743	-
Deficiency of Revenues Under Expenditures	(1,045)	(1,045)	-
Fund Balance Beginning of Year	1,045	1,045	-
Fund Balance End of Year	\$ -	\$ -	\$ -

Program for Addiction Rehabilitation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 180,000	\$ 220,550	\$ 40,550
Expenditures			
Personal Services	190,000	143,237	46,763
Materials and Supplies	20,419	7,597	12,822
Contractual Services	28,167	6,978	21,189
Capital Outlay	10,000	3,721	6,279
Other	4,507	3,591	916
Total Expenditures	253,093	165,124	87,969
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,093)	55,426	128,519
Fund Balance Beginning of Year	86,910	86,910	-
Prior Year Encumbrances Appropriated	18,586	18,586	-
Fund Balance End of Year	\$ 32,403	\$ 160,922	\$ 128,519

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

Emergency Preparedness Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 261,843	\$ 261,843	\$ -
Expenditures			
Public Safety			
Contractual Services	20,503	16,041	4,462
Capital Outlay	241,340	241,340	-
Other	51,576	-	51,576
Total Expenditures	<u>313,419</u>	<u>257,381</u>	<u>56,038</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,576)	4,462	56,038
Fund Balance Beginning of Year	416,545	416,545	-
Prior Year Encumbrances Appropriated	51,576	51,576	-
Fund Balance End of Year	<u>\$ 416,545</u>	<u>\$ 472,583</u>	<u>\$ 56,038</u>

Juvenile Justice

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 543,080	\$ 364,181	\$ (178,899)
Other	6,524	8,197	1,673
Total Revenues	<u>549,604</u>	<u>372,378</u>	<u>(177,226)</u>
Expenditures			
Current			
Public Safety			
Personal Services	304,696	244,283	60,413
Materials and Supplies	5,368	32	5,336
Contractual Services	230,876	155,906	74,970
Capital Outlay	-	-	-
Other	28,053	13,529	14,524
Total Expenditures	<u>568,993</u>	<u>413,750</u>	<u>155,243</u>
Deficiency of Revenues Under Expenditures	(19,389)	(41,372)	(21,983)
Other Financing Uses			
Advances Out	(20,000)	(20,000)	-
Net Change In Fund Balance	(39,389)	(61,372)	(21,983)
Fund Balance Beginning of Year	319,100	319,100	-
Prior Year Encumbrances Appropriated	24,739	24,739	-
Fund Balance End of Year	<u>\$ 304,450</u>	<u>\$ 282,467</u>	<u>\$ (21,983)</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, 2007

	<u><i>Child Victim Support</i></u>		
	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$ 10,000	\$ 11,712	\$ 1,712
Expenditures			
Current			
General Government -			
Legislative and Executive			
Other	<u>2,825</u>	<u>2,268</u>	<u>557</u>
Total Expenditures	<u>2,825</u>	<u>2,268</u>	<u>557</u>
Excess of Revenues Over Expenditures	7,175	9,444	2,269
Fund Balance Beginning of Year	<u>4,657</u>	<u>4,657</u>	-
Fund Balance End of Year	<u>\$ 11,832</u>	<u>\$ 14,101</u>	<u>\$ 2,269</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, 2007

Childrens' Trust State Grant

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

Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 8,000	\$ 9,980	\$ 1,980
Intergovernmental	89,080	75,902	(13,178)
Total Revenues	<u>97,080</u>	<u>85,882</u>	<u>(11,198)</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	44,967	43,861	1,106
Materials and Supplies	26,725	19,735	6,990
Contractual Services	19,335	8,869	10,466
Capital Outlay	3,000	1,319	1,681
Other	8,911	7,782	1,129
Total Expenditures	<u>102,938</u>	<u>81,566</u>	<u>21,372</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,858)	4,316	10,174
Other Financing Sources (Uses)			
Advances In	7,020	3,612	(3,408)
Advances Out	(7,020)	(3,408)	3,612
Total Other Financing Sources (Uses)	<u>-</u>	<u>204</u>	<u>204</u>
Net Change in Fund Balance	(5,858)	4,520	10,378
Fund Balance Beginning of Year	27,059	27,059	-
Prior Year Encumbrances Appropriated	943	943	-
Fund Balance End of Year	<u>\$ 22,144</u>	<u>\$ 32,522</u>	<u>\$ 10,378</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, 2007

	<u>Indigent Guardianship</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 65,000	\$ 55,673	\$ (9,327)
Expenditures			
Current			
General Government - Judicial			
Personal Services	56,672	52,670	4,002
Materials and Supplies	1,000	691	309
Contractual Services	68,485	50,900	17,585
Capital Outlay	1,000	-	1,000
Other	1,000	966	34
Total Expenditures	<u>128,157</u>	<u>105,227</u>	<u>22,930</u>
Deficiency of Revenues Under Expenditures	(63,157)	(49,554)	13,603
Fund Balance Beginning of Year	55,021	55,021	-
Prior Year Encumbrances Appropriated	<u>8,207</u>	<u>8,207</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 71</u>	<u>\$ 13,674</u>	<u>\$ 13,603</u>

	<u>Computer Justice Information System</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 11,418	\$ 15,354	\$ 3,936
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	14,162	12,923	1,239
Capital Outlay	2,926	2,921	5
Total Expenditures	<u>17,088</u>	<u>15,844</u>	<u>1,244</u>
Deficiency of Revenues Under Expenditures	(5,670)	(490)	5,180
Fund Balance Beginning of Year	<u>5,670</u>	<u>5,670</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 5,180</u>	<u>\$ 5,180</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, 2007

Probate Court Security Grant			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 16,000	\$ 22,305	\$ 6,305
Expenditures			
Current			
General Government - Judicial			
Contractual Services	19,625	8,001	11,624
Total Expenditures	<u>19,625</u>	<u>8,001</u>	<u>11,624</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,625)	14,304	17,929
Fund Balance Beginning of Year	50,310	50,310	-
Prior Year Encumbrances Appropriated	<u>3,625</u>	<u>3,625</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 50,310</u>	<u>\$ 68,239</u>	<u>\$ 17,929</u>

Sheriff Law Enforcement Trust			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Licenses and Permits	\$ 30,000	\$ 22,868	\$ (7,132)
Intergovernmental	987,228	586,889	(400,339)
Total Revenues	<u>1,017,228</u>	<u>609,757</u>	<u>(407,471)</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	1,000	649	351
Contractual Services	1,125	1,090	35
Capital Outlay	987,228	987,185	43
Other	13,625	8,670	4,955
Total Expenditures	<u>1,024,978</u>	<u>1,004,571</u>	<u>20,407</u>
Deficiency of Revenues Under Expenditures	(7,750)	(394,814)	(387,064)
Fund Deficit Beginning of Year	(511,514)	(511,514)	-
Prior Year Encumbrances Appropriated	<u>519,264</u>	<u>519,264</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ -</u>	<u>\$ (387,064)</u>	<u>\$ (387,064)</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, 2007

Geographical Information Systems

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

Board of Elections

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Expenditures</i>			
Current			
General Government - Legislative and Executive			
Other	30,886	30,886	-
<i>Total Expenditures</i>	30,886	30,886	-
<i>Deficiency of Revenues Under Expenditures</i>	(30,886)	(30,886)	-
<i>Fund Balance Beginning of Year</i>	30,886	30,886	-
<i>Prior Year Encumbrances Appropriated</i>	-	-	-
<i>Fund Balance End of Year</i>	\$ -	\$ -	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

Special Assessment Bond Retirement

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Special Assessments	645,000	\$ 637,413	\$ (7,587)
Expenditures			
Debt Service			
Principal Retirement	555,542	371,515	184,027
Interest and Fiscal Charges	258,094	258,094	-
Total Expenditures	<u>813,636</u>	<u>629,609</u>	<u>184,027</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(168,636)	7,804	176,440
Fund Balance Beginning of Year	<u>168,636</u>	<u>168,636</u>	<u>-</u>
Fund Balance End of Year	<u><u>-</u></u>	<u><u>\$ 176,440</u></u>	<u><u>\$ 176,440</u></u>

General Obligation Bond Retirement

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Expenditures			
Debt Service			
Principal Retirement	200,940	-	200,940
Deficiency of Revenues Under Expenditures	(200,940)	-	200,940
Fund Balance Beginning of Year	<u>200,940</u>	<u>200,940</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ -</u></u>	<u><u>\$ 200,940</u></u>	<u><u>\$ 200,940</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, 2007

Jail Capital Improvements

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ -	\$ 109,660	\$ 109,660
Excess of Revenues Over Expenditures	-	109,660	109,660
Fund Balance Beginning of Year	\$ 6,775	6,775	-
Fund Balance End of Year	<u>\$ 6,775</u>	<u>\$ 116,435</u>	<u>\$ 109,660</u>

Mental Retardation and Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Expenditures			
Capital Outlay			
Capital Outlay	1,775,357	1,722,278	53,079
Deficiency of Revenues under Expenditures	(1,775,357)	(1,722,278)	53,079
Other Financing Sources			
Transfers In	1,450,000	1,325,000	(125,000)
Net Change in Fund Balance	(325,357)	(397,278)	(71,921)
Fund Balance Beginning of Year	30,572	30,572	-
Prior Year Encumbrances Appropriated	400,357	400,357	-
Fund Balance End of Year	<u>\$ 105,572</u>	<u>\$ 33,651</u>	<u>\$ (71,921)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

Courthouse Restoration

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

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Intergovernmental	<u>\$ 14,989,447</u>	<u>\$ 8,004,237</u>	<u>\$ (6,985,210)</u>
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	<u>14,989,447</u>	<u>8,004,237</u>	<u>6,985,210</u>
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

	Permanent Improvement		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	220	884,016	883,796
Expenditures			
Capital Outlay			
Capital Outlay	847,595	842,471	5,124
Excess (Deficiency) of Revenues Over (Under) Expenditures	(847,375)	41,545	888,920
Fund Balance Beginning of Year	447,810	447,810	-
Prior Year Encumbrances Appropriated	464,566	464,566	-
Fund Balance End of Year	<u>\$ 65,001</u>	<u>\$ 953,921</u>	<u>\$ 888,920</u>

	Survey Monument		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	15,750	8,750	(7,000)
Expenditures			
Capital Outlay	15,750	12,309	3,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,559)	(3,559)
Fund Balance Beginning of Year	7,138	7,138	-
Fund Balance End of Year	<u>\$ 7,138</u>	<u>\$ 3,579</u>	<u>\$ (3,559)</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, 2007

	<u>Sewer</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 19,900,000	\$ 19,778,517	\$ (121,483)
Intergovernmental	814,899	814,899	-
Special Assessments	590,734	649,850	59,116
Other Operating Revenues	<u>300,825</u>	<u>357,795</u>	<u>56,970</u>
Total Revenues	<u>21,606,458</u>	<u>21,601,061</u>	<u>(5,397)</u>
Expenditures			
Current			
Personal Services	4,909,441	4,755,256	154,185
Contractual Services	10,793,833	10,474,521	319,312
Materials and Supplies	1,136,025	1,061,895	74,130
Other Operating Expenses	161,236	160,410	826
Capital Outlay	13,845,647	10,912,685	2,932,962
Principal Retirement	7,674,398	6,956,688	717,710
Interest and Fiscal Charges	<u>1,406,585</u>	<u>1,406,585</u>	<u>-</u>
Total Expenditures	<u>39,927,165</u>	<u>35,728,040</u>	<u>4,199,125</u>
Deficiency of Revenues Under Expenditures	(18,320,707)	(14,126,979)	4,193,728
Other Financing Sources			
Proceeds of Notes	<u>10,715,000</u>	<u>10,715,000</u>	<u>-</u>
Net Change in Fund Equity	(7,605,707)	(3,411,979)	4,193,728
Fund Equity Beginning of Year	7,622,689	7,622,689	-
Prior Year Encumbrances Appropriated	<u>3,076,150</u>	<u>3,076,150</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 3,093,132</u>	<u>\$ 7,286,860</u>	<u>\$ 4,193,728</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, 2007

	<i>Water</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	720,000	669,632	(50,368)
Expenditures			
Current			
Personal Services	214,350	200,279	14,071
Contractual Services	423,893	417,113	6,780
Materials and Supplies	75,249	17,638	57,611
Other Operating Expenses	16,109	8,822	7,287
Capital Outlay	344,945	98,533	246,412
Debt Service			
Principal Retirement	61,752	50,000	11,752
Interest and Fiscal Charges	38,248	38,248	-
Total Expenditures	<u>1,174,546</u>	<u>830,633</u>	<u>343,913</u>
Deficiency of Revenues Under Expenditures	(454,546)	(161,001)	293,545
Fund Equity Beginning of Year	438,923	438,923	-
Prior Year Encumbrances Appropriated	<u>328,546</u>	<u>328,546</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 312,923</u>	<u>\$ 606,468</u>	<u>\$ 293,545</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, 2007

Molly Stark Hospital

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

Nist Nursing Home

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

Sheriff's Webcheck Service

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 10,000	\$ 16,060	\$ 6,060
Expenditures			
Current			
Personal Services	6,500	-	6,500
Contractual Services	500	400	100
Other Operating Expenses	<u>8,972</u>	<u>7,613</u>	<u>1,359</u>
Total Expenditures	<u>15,972</u>	<u>8,013</u>	<u>7,959</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,972)	8,047	14,019
Fund Deficit Beginning of Year	4,121	4,121	-
Prior Year Encumbrances Appropriated	<u>1,851</u>	<u>1,851</u>	-
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 14,019</u>	<u>\$ 14,019</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, 2007

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 11,200,000	\$ 13,273,985	\$ 2,073,985
Expenditures			
Current			
Contractual Services	89,523	53,456	36,067
Claims	13,925,881	13,915,202	10,679
Materials and Supplies	2,000	545	1,455
Other Operating Expenses	38,641	27,310	11,331
Total Expenditures	14,056,045	13,996,513	59,532
Deficiency of Revenues Under Expenditures	(2,856,045)	(722,528)	2,133,517
Fund Equity Beginning of Year	2,415,706	2,415,706	-
Prior Year Encumbrances Appropriated	596,045	596,045	-
Fund Equity End of Year	\$ 155,706	\$ 2,289,223	\$ 2,133,517

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 1,093,536	\$ 1,093,536
Other Operating Revenues	-	385,376	385,376
Total Revenues	-	1,478,912	1,478,912
Expenditures			
Current			
Contractual Services	75,730	49,357	26,373
Claims	4,811,175	1,267,928	3,543,247
Materials and Supplies	5,154	-	5,154
Capital Outlay	5,000	-	5,000
Total Expenditures	4,897,059	1,317,285	3,579,774
Deficiency (Excess) of Revenues Over (Under) Expenditures	(4,897,059)	161,627	5,058,686
Fund Equity Beginning of Year	4,871,175	4,871,175	-
Prior Year Encumbrances Appropriated	25,884	25,884	-
Fund Equity End of Year	\$ -	\$ 5,058,686	\$ 5,058,686

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2007

George C. Brissel

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

MRDD Gifts & Donations

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Interest	-	10,287	10,287
Other	5,000	-	(5,000)
<i>Total Revenues</i>	5,000	10,287	5,287
<i>Expenditures</i>			
Current			
Contractual Services	300,000	200,000	100,000
<i>Deficiency of Revenues Under Expenditures</i>	(295,000)	(189,713)	105,287
<i>Fund Balance Beginning of Year</i>	350,738	350,738	-
<i>Fund Balance End of Year</i>	<u>\$ 55,738</u>	<u>\$ 161,025</u>	<u>\$ 105,287</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, 2007

	<u>Juvenile Court Gifts & Donations</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	\$ 1,310	\$ 1,610	\$ 300
Expenditures			
Current			
General Government - Judicial			
Personal Services	2,183	-	2,183
Other	2,444	2,124	320
Total Expenditures	<u>4,627</u>	<u>2,124</u>	<u>2,503</u>
 Deficiency of Revenues Under Expenditures	(3,317)	(514)	2,803
 Fund Balance Beginning of Year	<u>3,317</u>	<u>3,317</u>	-
Fund Balance End of Year	<u>-</u>	<u>\$ 2,803</u>	<u>\$ 2,803</u>



Statistical Section

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2007

Table of Contents

III. STATISTICAL SECTION

Financial Trends

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

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Statistical Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S5

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.....	S7
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S8
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S10
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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

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 Eight Years..... S21

Operating Indicators – Last Four Years..... S22

Capital Asset Indicators – Last Four Years..... S23

STARK COUNTY, OHIO

Net Assets By Component

Last Six Years

(accrual basis of accounting)

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Six Years

Program Revenues	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Revenues:</i>						
Charges for Services						
General Government:						
Legislative and Executive	\$ 18,091,777	\$ 16,507,205	\$ 16,287,032	\$ 16,221,304	\$ 15,840,691	\$ 15,946,658
Judicial	5,432,845	4,878,013	5,056,812	4,370,527	4,073,344	3,628,130
Public Safety	4,566,543	3,846,083	3,025,109	4,196,427	3,426,905	2,434,437
Public Works	106,638	116,340	99,871	106,811	125,000	155,329
Health	4,752,389	4,351,288	2,727,888	1,425,742	1,231,540	1,244,622
Human Services	1,386,473	1,199,335	1,680,629	1,439,316	1,474,535	1,162,805
Intergovernmental	87,188	81,223	90,386	85,597	89,791	96,347
<i>Total Charges for Services</i>	<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	497,797	1,440,874	862,428	957,092	732,770	996,601
Judicial	192,088	189,953	112,391	216,985	220,426	372,356
Public Safety	7,103,053	4,945,964	7,543,082	3,574,745	2,200,360	3,373,168
Public Works	15,780,835	15,874,094	14,674,273	17,104,017	14,785,049	13,795,662
Health	44,011,975	42,508,412	40,296,097	40,348,663	33,075,438	36,606,034
Human Services	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>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	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>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>\$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	19,533,414	19,658,495	19,563,248	18,860,765	16,099,037	15,569,420
Water	669,607	588,197	705,646	661,789	542,240	484,041
Molly	-	-	-	-	-	-
Nist	-	-	-	-	-	-
Sheriff's Webcheck	16,060	10,560	1,050	-	-	-
<i>Total Charges for Services</i>	<u>20,219,081</u>	<u>20,257,252</u>	<u>20,269,944</u>	<u>19,522,554</u>	<u>16,641,277</u>	<u>16,053,461</u>
Capital Grants and Contribution						
Sewer	3,070,045	2,183,621	2,250,896	3,528,603	6,178,946	2,740,141
Water	153,360	104,318	342,078	647,327	1,653,011	63,604
Molly	-	-	-	-	-	-
Nist	-	-	-	-	-	-
Sheriff's Webcheck	-	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>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>23,442,486</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>\$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 Six Years

Expenses	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Expenses:</i>						
<i>General Government:</i>						
Legislative and Executive	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620	\$ 18,088,590	\$ 18,381,739
Judicial	16,373,379	15,212,867	14,295,927	13,863,270	12,263,463	13,262,811
Public Safety	28,753,397	12,848,370	25,940,588	22,751,546	20,021,976	19,766,531
Public Works	21,919,946	33,964,161	17,609,194	16,384,526	13,432,897	12,994,661
Health	80,806,196	79,741,796	75,026,635	71,168,032	64,499,775	67,800,614
Human Services	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	4,595,577	-	2,162,923	2,081,356	1,916,627	1,677,857
Intergovernmental	8,986,247	11,173,112	10,408,714	14,010,144	8,766,802	10,185,441
Interest and Fiscal Charges	260,811	283,533	316,067	206,312	209,671	207,494
<i>Total Governmental Program Expenses</i>	<u>253,542,169</u>	<u>241,271,634</u>	<u>231,963,963</u>	<u>214,936,608</u>	<u>201,803,466</u>	<u>209,150,925</u>
<i>Business-Type Expenses:</i>						
Sewer	19,282,458	18,833,692	17,528,352	17,589,480	16,150,958	16,522,243
Water	626,708	741,256	715,982	475,459	620,500	521,413
Molly	233	4,066	2,067	2,067	2,067	58,332
Nist	-	-	-	-	-	75,281
Sheriff's Webcheck	7,131	5,710	459	-	-	-
<i>Total Business-Type Expenses</i>	<u>19,916,530</u>	<u>19,584,724</u>	<u>18,246,860</u>	<u>18,067,006</u>	<u>16,773,525</u>	<u>17,177,269</u>
<i>Total - Primary Government Expenses</i>	<u>\$273,458,699</u>	<u>\$260,856,648</u>	<u>\$250,210,823</u>	<u>\$233,003,614</u>	<u>\$218,576,991</u>	<u>\$226,328,194</u>
Net (Expense)/Revenue						
Governmental Activities	(91,109,726)	(75,434,606)	(75,741,204)	(58,718,780)	(65,659,043)	(68,155,747)
Business-Type Activities	3,525,956	2,960,467	4,616,058	5,631,478	7,699,709	1,679,937
<i>Total Primary government net expense</i>	<u>(87,583,770)</u>	<u>(72,474,139)</u>	<u>(71,125,146)</u>	<u>(53,087,302)</u>	<u>(57,959,334)</u>	<u>(66,475,810)</u>
General Revenues						
<i>Governmental Revenues</i>						
Property Taxes						
General Purposes	15,427,988	14,181,225	14,132,539	13,850,372	12,603,356	12,822,390
MRDD	21,445,647	22,074,476	30,144,064	29,693,395	18,218,265	18,597,482
Emergency Services	580,720	585,534	587,883	578,378	502,487	512,424
Mental Health	5,110,371	5,152,576	5,193,474	5,111,407	5,101,318	5,160,639
Children's Services	8,996,940	9,044,770	5,441,622	5,357,212	5,315,963	5,420,396
Sales Tax	12,988,069	11,536,284	11,262,016	11,447,666	5,459,627	-
Grants and Entitlements not Restricted to Specific Programs	19,212,051	19,938,057	16,009,531	13,421,279	11,864,912	13,146,256
Gain on Sale of Capital Asset	21,828	172,518	47,477	14,536	8,254	16,138
Investment Earnings	6,704,326	5,446,884	3,218,995	1,994,933	1,978,888	3,921,066
Miscellaneous	7,282,509	6,475,336	6,665,289	5,001,005	3,564,674	5,124,064
<i>Total Governmental Revenues</i>	<u>97,770,449</u>	<u>94,607,660</u>	<u>92,702,890</u>	<u>86,470,183</u>	<u>64,617,744</u>	<u>64,720,855</u>
<i>Business-Type Revenues</i>						
Investment earnings				56,015	85,145	173,671
Miscellaneous	224,875	474,325	70,758	3,641,501	246,560	331,434
<i>Total Business-Type Revenues</i>	<u>224,875</u>	<u>474,325</u>	<u>70,758</u>	<u>3,697,516</u>	<u>331,705</u>	<u>505,105</u>
 <i>Total General Revenues</i>	 <u>97,995,324</u>	 <u>95,081,985</u>	 <u>92,773,648</u>	 <u>90,167,699</u>	 <u>64,949,449</u>	 <u>65,225,960</u>
Change in Net Assets						
Governmental Activities	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686	\$ 27,751,403	\$ (1,041,299)	\$ (3,434,892)
Business-Type Activities	3,750,831	3,434,792	4,686,816	9,328,994	8,031,414	2,185,042
<i>Total Primary Government</i>	<u>\$ 10,411,554</u>	<u>\$ 22,607,846</u>	<u>\$ 21,648,502</u>	<u>\$ 37,080,397</u>	<u>\$ 6,990,115</u>	<u>\$ (1,249,850)</u>

Source: Stark County Auditor

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year GASB Statement 34 was implemented.

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Fund Balances										
<i>General Fund</i>										
Reserved for Encumbrances	\$ 2,946,965	\$ 2,548,884	\$ 3,327,170	\$ 4,362,677	\$ 3,115,826	\$ 2,995,691	\$ 1,547,789	\$ 10,702,848	\$ 2,735,157	\$ 3,362,559
Reserved for Inventory	-	-	-	-	-	-	-	362,817	347,962	295,900
Reserved for Unclaimed Monies	547,128	463,273	410,227	535,534	757,713	855,220	549,043	960,115	809,291	403,258
Unreserved:										
Undesignated, Reported in:										
General Fund	10,097,617	10,450,428	9,422,082	8,908,134	9,144,643	8,371,946	14,133,520	8,920,459	22,233,623	14,544,232
Total General Fund Balances	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>	<u>\$ 13,806,345</u>	<u>\$ 13,018,182</u>	<u>\$ 12,222,857</u>	<u>\$ 16,230,352</u>	<u>\$ 20,946,239</u>	<u>\$ 26,126,033</u>	<u>\$ 18,605,949</u>
<i>Other Governmental Funds</i>										
Reserved for Encumbrances	\$ 9,508,158	\$ 12,403,579	\$ 14,820,349	\$ 23,845,861	\$ 8,467,213	\$ 9,087,996	\$ 8,884,488	\$ 17,710,878	\$ 13,831,848	\$ 15,513,359
Reserved for Debt Service	377,380	369,576	337,172	355,609	320,942	360,760	-	1,356,328	1,275,490	1,259,661
Reserved for Loan Guarantee	2,464,176	2,074,427	1,996,068	1,799,892	1,674,733	1,493,087	1,621,541	1,455,619	1,318,525	1,245,871
Unreserved:										
Undesignated, Reported in:										
Special Revenue Funds	61,607,674	50,495,316	42,639,887	34,747,927	35,284,835	41,924,216	46,748,865	18,275,513	29,922,021	26,552,489
Capital Projects Funds	1,249,725	514,091	1,239,449	523,294	10,705,048	11,715,312	-	-	-	-
Total Other Governmental Fund Balances	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>	<u>\$ 61,272,583</u>	<u>\$ 56,452,771</u>	<u>\$ 64,581,371</u>	<u>\$ 57,254,894</u>	<u>\$ 38,798,338</u>	<u>\$ 46,347,884</u>	<u>\$ 44,571,380</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<i>Revenues</i>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Property and Other Local Taxes	\$ 51,463,575	\$ 51,623,475	\$ 55,272,781	\$ 54,278,347	\$ 41,705,229
Permissive Sales Tax	13,006,191	12,737,405	12,511,134	12,574,129	5,564,319
Charges for Services	29,315,443	28,725,472	25,897,268	24,809,447	23,757,323
Licenses and Permits	72,228	69,825	75,166	96,213	72,710
Fines and Forfeitures	672,351	630,364	578,195	944,476	880,887
Intergovernmental	150,291,154	149,285,521	141,879,957	131,346,268	125,043,646
Special Assessments	660,725	702,783	706,541	442,842	441,763
Interest	6,704,326	5,446,884	3,218,997	1,994,933	1,978,889
Rent	369,693	374,321	399,983	363,010	418,420
Other	<u>7,650,226</u>	<u>7,068,379</u>	<u>7,143,589</u>	<u>7,234,707</u>	<u>4,360,505</u>
Total Revenues	<u>260,205,912</u>	<u>256,664,429</u>	<u>247,683,611</u>	<u>234,084,372</u>	<u>204,223,691</u>
 <i>Expenditures</i>					
Current:					
General Government:					
Legislative and Executive	20,446,747	18,807,386	22,050,554	17,413,027	16,802,004
Judicial	16,746,257	15,603,021	15,499,876	14,332,415	12,573,286
Public Safety	26,557,309	25,842,558	25,963,813	27,332,284	19,433,106
Public Works	16,127,738	18,288,286	24,389,113	20,276,427	16,496,313
Health	80,054,933	79,319,272	72,047,118	70,383,075	65,888,811
Human Services	70,881,548	68,433,207	63,317,341	61,232,137	64,615,161
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Other	523,167	639,792	867,147	1,049,024	889,611
Capital Outlay	9,684,316	14,128,155	16,623,836	5,566,454	5,961,169
Intergovernmental	8,986,247	11,173,112	10,408,714	10,521,880	8,766,802
Debt Service:	-	-	-	-	-
Principal Retirement	537,964	604,269	638,886	467,544	367,771
Interest and Fiscal Charges	<u>262,427</u>	<u>285,105</u>	<u>322,464</u>	<u>191,623</u>	<u>211,165</u>
Total Expenditures	<u>250,808,653</u>	<u>253,124,163</u>	<u>252,128,862</u>	<u>228,765,890</u>	<u>212,005,199</u>
 <i>Excess of Revenues Over (Under) Expenditures</i>					
	9,397,258	3,540,266	(4,445,251)	5,318,482	(7,781,508)
 <i>Other Financing Sources (Uses)</i>					
Transfers In	1,930,000	1,179,477	138,284	1,063,558	412,314
Proceeds from Sale of Capital Assets	21,828	172,518	47,477	14,536	8,254
Inception of Capital Lease	60,163	45,808	50,516	274,957	439,979
Issuance of Loans	-	-	3,638,234	(1,063,558)	-
Advances - In	-	-	-	-	-
Transfers Out	(1,930,000)	(1,179,477)	(315,784)	3,488,264	(412,314)
Advances - Out	-	-	-	-	-
Proceeds of Bonds	-	-	-	-	-
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	(3,488,264)	-
Total Other Financing Sources (Uses)	<u>81,991</u>	<u>218,326</u>	<u>3,558,727</u>	<u>289,493</u>	<u>448,233</u>
 <i>Net Change in Fund Balances</i>					
	<u>\$ 9,479,249</u>	<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>	<u>\$ 5,607,975</u>	<u>\$ (7,333,275)</u>
 <i>Debt Service as a Percentage of Noncapital Expenditures</i>					
	0.33%	0.37%	0.41%	0.30%	0.28%

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

2002	2001	2000	1999	1998
\$ 41,742,588	\$ 42,240,286	\$ 39,954,489	\$ 39,069,338	\$ 38,572,007
1,438,992	1,230,287	2,030,924	12,914,251	19,416,780
22,174,314	20,710,971	18,322,719	18,298,517	19,259,867
66,110	63,025	36,407	762,409	693,888
644,595	1,028,600	460,393	518,513	1,375,781
128,945,114	128,965,492	111,263,192	94,933,751	87,603,500
501,310	525,817	510,960	-	-
3,921,068	7,460,524	9,528,029	5,990,198	7,703,621
438,672	473,366	458,000	493,290	564,299
4,264,506	4,199,711	2,285,669	1,284,454	720,855
<u>204,137,269</u>	<u>206,898,079</u>	<u>184,850,782</u>	<u>174,264,721</u>	<u>175,910,598</u>
16,240,362	17,276,975	18,071,029	14,304,073	16,474,034
12,897,945	12,655,934	13,391,059	17,786,968	16,148,352
19,811,479	20,218,484	20,301,184	16,075,536	15,312,640
16,981,670	15,315,913	16,687,871	14,324,813	13,451,929
65,174,271	59,848,299	55,548,460	46,382,366	44,994,589
64,134,927	67,012,593	57,369,834	45,742,537	41,422,209
-	-	290,400	168,873	63,906
-	-	-	45,000	80,774
694,952	1,310,711	437,133	652,905	695,036
8,330,772	1,997,036	3,136,304	-	-
10,185,441	10,001,689	10,163,003	7,113,354	6,982,999
627,823	651,817	647,961	1,138,685	6,912,633
<u>209,352</u>	<u>256,221</u>	<u>284,416</u>	<u>82,647</u>	<u>122,833</u>
<u>215,288,994</u>	<u>206,545,672</u>	<u>196,328,654</u>	<u>163,817,757</u>	<u>162,661,934</u>
(11,151,725)	352,407	(11,477,872)	10,446,964	13,248,664
8,381,934	648,081	3,074,191	25,009	140,000
16,138	56,798	600	38,273	28,673
50,445	71,192	21,612	27,449	1,582,518
-	-	-	-	-
(4,240,967)	(736,581)	(3,124,191)	(1,309,025)	(5,336,783)
-	-	-	-	-
<u>4,207,550</u>	<u>39,490</u>	<u>(27,788)</u>	<u>(1,218,294)</u>	<u>(3,585,592)</u>
<u>\$ (6,944,175)</u>	<u>\$ 391,897</u>	<u>\$ (11,505,660)</u>	<u>\$ 9,228,670</u>	<u>\$ 9,663,072</u>
0.40%	0.44%	0.48%	0.75%	4.33%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Direct Tax Rate (3)
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2007	\$ 6,998,388,350	\$ 19,995,395,286	\$ 264,155,440	\$ 1,056,621,760	\$ 433,498,783	\$ 3,467,990,264	\$ 7,696,042,573	\$ 24,520,007,310	10.10
2006	6,306,131,820	18,017,519,486	266,707,820	1,066,831,280	570,720,229	3,043,841,221	7,143,559,869	22,128,191,987	10.10
2005	6,152,058,180	17,577,309,086	272,838,620	310,043,886	716,256,710	2,984,402,958	7,141,153,510	20,871,755,930	11.50
2004	6,015,476,300	17,187,075,143	269,500,350	306,250,398	700,357,757	2,918,157,321	6,985,334,407	20,411,482,862	11.50
2003	5,371,131,720	15,346,090,629	266,683,550	303,049,489	733,462,000	3,056,091,667	6,371,277,270	18,705,231,785	9.60
2002	5,284,095,870	15,097,416,771	257,386,350	292,484,489	849,140,358	3,396,561,432	6,390,622,578	18,786,462,692	9.60
2001	5,207,501,060	14,878,574,457	339,865,070	386,210,307	895,970,175	3,583,880,700	6,443,336,305	18,848,665,464	9.60
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	9.60
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	9.60
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	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% (1998-2005), and for tangible personal property equipment 25% (1998-2005) and 23% for inventory (2003-2005).

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilit	5.40	5.40	6.80	6.80	4.90	4.90	4.90	4.90	4.90	4.90
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	10.10	10.10	11.50	11.50	9.60	9.60	9.60	9.60	9.60	9.60
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	8.10	8.10	8.10	5.10	5.10	5.10	5.10
Canton - Canton City	6.10	6.10	6.10	6.10	-	-	-	-	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	6.10	6.10	3.10	3.10	3.10	3.10
Jackson	15.10	15.10	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	9.30	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
Lake - Uniontown Police District	20.80	18.00	18.00	18.00	17.30	18.00	16.00	16.80	16.80	17.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	13.80	13.80	13.80	12.80	12.80	12.80	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	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	9.75	9.75	9.95	10.25	10.25	12.75	12.75
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	8.40	7.90	7.90	7.90	7.90	6.90	9.90	9.90	9.90	9.90
Osnaburg - East Canton Village	6.40	5.90	5.90	5.90	5.90	4.90	7.90	7.90	7.90	7.90
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	12.15	10.90	9.75	9.75	9.75	9.25	9.25	8.50	8.50	8.50
Perry - Navarre Village	5.00	9.40	8.25	8.25	8.25	7.75	7.75	7.00	7.00	7.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	12.45	11.65	11.65	11.65	11.65	11.40	10.80	10.80	10.80	10.80
Plain - Canton City	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	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.70	7.70	8.70	8.70	8.70	8.70	8.70	8.70	9.20	9.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Washington	5.00	5.00	5.00	5.00	5.00	5.25	5.25	5.25	5.25	5.25
Washington - Alliance City	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

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
<u>School Districts</u>										
Alliance CSD	57.60	60.30	61.50	54.10	54.40	54.40	54.40	54.60	50.70	50.70
Brown LSD	44.50	44.90	38.60	38.60	38.70	38.70	39.41	39.20	40.10	40.10
Canton CSD	65.90	66.10	66.10	58.20	58.20	58.20	59.20	59.20	54.70	54.70
Canton LSD	50.10	46.20	46.20	46.20	46.20	46.20	46.80	47.40	49.10	49.10
Fairless LSD	49.10	50.40	51.60	46.80	46.50	47.40	47.00	48.20	50.70	50.70
Jackson LSD	48.40	48.50	49.00	46.90	48.30	48.50	45.60	44.30	46.60	46.60
Lake LSD	71.00	60.00	60.60	61.10	62.80	62.80	62.80	63.30	57.90	57.90
Louisville CSD	54.50	55.50	55.50	55.90	55.90	55.90	49.00	49.00	49.00	49.00
Marlington LSD	56.90	56.90	56.90	56.90	48.40	48.40	48.40	48.40	48.90	48.90
Massillon CSD	48.60	49.60	51.10	51.70	52.30	50.50	51.60	51.90	51.80	51.80
Minerva LSD	44.00	43.70	45.00	45.70	45.80	46.50	41.80	42.40	45.00	45.00
North Canton CSD	72.80	65.80	65.80	65.50	65.50	65.50	61.10	61.20	61.90	61.90
Northwest LSD	59.00	59.60	60.20	60.80	61.20	54.60	54.20	55.10	57.40	57.40
Osnaburg LSD	57.20	57.20	57.20	57.20	57.20	57.20	57.20	59.50	60.80	60.80
Perry LSD	46.50	47.50	48.70	49.00	50.20	49.70	49.70	51.60	54.90	54.90
Plain LSD	56.60	57.10	57.60	57.70	57.70	52.60	52.60	52.60	52.60	52.60
Sandy Valley LSD	50.90	49.50	43.90	44.60	44.80	44.40	44.40	45.20	47.10	47.10
Southeast LSD	44.70	45.10	45.10	45.10	46.35	46.35	46.65	47.25	48.50	48.50
Tuscarawas Valley LSD	36.80	36.95	37.00	38.15	38.50	38.70	39.40	40.20	37.40	37.40
Tuslaw LSD	59.90	60.20	60.20	61.00	60.70	53.90	53.90	53.90	53.90	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	3.20	3.30	3.50	3.50
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	6.00	5.80	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	14.80	11.80	11.80	11.80	11.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	19.20	19.20
Limaville	9.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	20.40	23.40	23.40	23.40	23.40	21.40	21.40	21.40	21.40	21.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canton Regional Transit Authority	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Massillon Public Library	1.90	-	-	-	-	-	-	-	-	-
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Stark County District Library	1.00	1.00	1.00	-	-	-	0.70	0.75	0.75	0.75
Quad Ambulance District	7.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.50	4.50	4.50	4.50	1.50	1.50	1.50	1.50	1.50	1.50

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections Real and Public Utility Taxes

Last Ten Years

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
2007	\$ 52,355,951	\$ 50,544,900	96.54 %	\$ 1,533,443	\$ 52,078,343	99.47 %	\$ 2,447,603	4.67 %
2006	50,408,741	49,025,991	97.26	1,516,934	50,542,925	100.27	2,007,786	3.98
2005	52,685,916	51,237,985	97.25	1,505,870	52,743,855	100.11	1,995,205	3.79
2004	51,788,793	50,553,216	97.61	1,409,384	51,962,600	100.34	1,766,764	3.41
2003	39,062,282	37,992,054	97.26	1,240,505	39,232,559	100.44	1,899,675	4.86
2002	38,402,470	37,408,410	97.41	1,259,004	38,667,414	100.69	1,803,843	4.70
2001	38,650,675	37,446,814	96.89	1,512,435	38,959,249	100.80	1,841,354	4.76
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Tangible Personal Property Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Current Tax Levy
2007	\$ 4,506,833	\$ 4,312,486	95.69 %	\$ 478,408	\$ 4,790,894	106.30 %	\$ 1,235,310	27.41 %
2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27
2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70
2004	8,375,353	8,011,953	95.66	646,492	8,658,445	103.38	2,314,437	27.63
2003	7,402,629	6,890,986	93.09	553,797	7,444,783	100.57	1,892,043	25.56
2002	8,151,747	7,418,644	91.01	798,592	8,217,236	100.80	2,028,733	24.89
2001	8,601,314	7,741,614	90.01	610,508	8,352,122	97.10	1,380,847	16.05
2000	7,970,307	7,760,282	97.36	569,326	8,329,608	104.51	867,732	10.89
1999	7,963,661	7,643,774	95.98	333,729	7,977,503	100.17	768,074	9.64
1998	7,637,697	7,421,379	97.17	308,445	7,729,824	101.21	803,196	10.52

Source: Stark County Auditor

STARK COUNTY, OHIO
PRINCIPAL TAXPAYERS
REAL ESTATE TAX
CURRENT YEAR AND NINE YEARS AGO

2007		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Timken Company	\$ 39,929,390	0.52%
Plain Local School Board of Education	21,445,940	0.28%
Strip Delaware LLC	20,713,810	0.27%
MC Hospital LLC	13,603,040	0.18%
Prophecy Massillon LLC	10,905,870	0.14%
Deville THF Massillon Development LLC	10,107,720	0.13%
WEA Belden LLC	8,579,460	0.11%
Alliance Ventures Inc	8,013,670	0.10%
Hoover Company I L P	7,696,020	0.10%
American Landfill Inc	7,265,480	0.09%
Total	\$ 148,260,400	1.93%
Total County Assessed Valuation	\$ 7,696,042,573	

1998		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Timken Company	\$ 37,024,490	0.68%
Columbia CSA/HS Greater Canton Area Healthcare	15,320,060	0.28%
Stark Commons Ltd.	13,350,260	0.25%
Maytag Corporation (Hoover Company operations)	10,466,640	0.19%
J.G. Canton Ltd.	10,108,390	0.19%
American Landfill Inc.	8,639,060	0.16%
Canton Centre Mall Limited Partnership	7,022,410	0.13%
Health Group	6,744,630	0.12%
DOTRS Limited Liability Company	6,411,690	0.12%
Roger L. Deville	5,731,400	0.11%
Total	\$ 120,819,030	2.23%
Total County Assessed Valuation	\$ 5,414,711,969	

Source: Stark County Auditor

STARK COUNTY, OHIO
PRINCIPAL TAXPAYERS
TANGIBLE PERSONAL PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

2007		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Timken Company	\$ 88,820,840	1.15%
Marathon Ashland Petroleum LLC	16,492,790	0.21%
Hoover Company	10,679,850	0.14%
Republic Engineered Projects	9,507,330	0.12%
Fresh Mark Inc	7,185,980	0.09%
Maytag Corporation	6,728,970	0.09%
M K Morse Co	6,417,650	0.08%
H J Heinz Company LP	6,138,510	0.08%
Greif Inc	6,060,900	0.08%
Crown Cork & Seal Company USA Inc	6,047,570	0.08%
Total	\$ 164,080,390	2.13%
Total County Assessed Valuation	\$ 7,696,042,573	

1998		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Timken Company	\$ 101,410,920	1.87%
Republic Engineered Steels Inc.	41,617,680	0.77%
Hoover Company	22,257,160	0.41%
J & L Specialty Steel Inc.	16,577,790	0.31%
Ashland Inc.	11,237,340	0.21%
Fleming Companies Inc.	8,573,540	0.16%
McKesson Corporation	8,496,340	0.16%
Time Warner Entertainment	8,441,790	0.16%
Redicon Corporation	7,055,270	0.13%
Crown Cork & Seal Company	6,701,190	0.12%
Total	\$ 232,369,020	4.29%
Total County Assessed Valuation	\$ 5,414,711,969	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2007		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Ohio Power Company	\$ 117,446,920	1.53%
Ohio Bell Telephone	35,474,250	0.46%
Ohio Edison	32,686,860	0.42%
Aqua Ohio Inc	26,399,090	0.34%
East Ohio Gas	20,685,530	0.27%
American Transmissions Systems Inc	8,422,460	0.11%
Norfolk Southern Combined Railroad Subsideries	5,166,850	0.07%
New Par	2,687,490	0.03%
New Cingular Wireless PC LLC	2,343,440	0.03%
Columbia Gas of Ohio Inc	2,025,060	0.03%
Total	\$ 253,337,950	3.29%
Total County Assessed Valuation	\$ 7,696,042,573	

1998		
Taxpayer	Taxable Assessed Value	Percentage of Total City Taxable Assessed Value
Ohio Power Company	\$ 123,235,470	2.28%
Ohio Bell	84,772,620	1.57%
East Ohio Gas	54,301,540	1.00%
Ohio Edison	51,515,880	0.95%
Consumers Ohio Water Company	17,635,240	0.33%
Columbia Gas of Ohio Inc.	6,947,890	0.13%
Consolidated Railroad Company	6,281,600	0.12%
GTE North Inc.	4,055,250	0.07%
Columbia Gas Transmission Corp.	1,680,940	0.03%
GTE Mobilnet of Ohio Limited Ptn	1,372,910	0.03%
Total	\$ 351,799,340	6.50%
Total County Assessed Valuation	\$ 5,414,711,969	

Source: Stark County Auditor

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

Industry	2007		2006	
	Tax Liability	Percentage of Total	Tax Liability	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 1,817,435	15.42%	\$ 1,834,246	15.94%
General Merchandise Stores	1,556,439	13.20%	1,716,662	14.92%
Building Material and Garden Equip.	1,054,736	8.95%	1,122,371	9.75%
Misc. Store Retailers	940,105	7.97%	967,967	8.41%
Accommodation and Food Services	749,105	6.35%	784,596	6.82%
Manufacturing	725,498	6.15%	241,155	2.10%
Information	659,545	5.59%	581,347	5.05%
Clothing & Clothing Accessories	439,565	3.73%	450,363	3.91%
Food and Beverage Stores	442,304	3.75%	435,789	3.79%
Health and Personal Care Stores	368,801	3.13%	411,515	3.58%
Total	\$11,789,500	74.25%	\$11,506,507	74.27%

Source: State Department of Taxation
 Data is only available from 2006

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2007	\$ 1,528,972	\$ 1,444,712	94.5%	\$ 169,777
2006	1,450,411	1,466,637	101.1	164,239
2005	1,423,371	1,405,002	98.7	161,533
2004	1,149,728	1,206,487	104.9	143,972
2003	1,153,076	1,205,465	104.5	145,464
2002	1,090,474	1,198,445	109.9	130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

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

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
<i>Fiscal Year</i>										
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220	\$ 5,959,546	\$ 2,742,592	\$ 3,012,904	\$ 3,278,214	\$ 3,588,526	\$ 3,843,836	\$ 4,209,148
SIB Loan	3,638,234	3,638,234	3,638,234	-	-	-	-	-	-	-
Capital Leases	131,132	214,107	385,498	564,471	499,889	157,369	479,071	757,916	1,074,116	1,461,176
<i>Business Type Activities</i>										
General Obligation Bonds	14,207,024	15,339,509	16,444,749	17,518,736	16,960,703	17,644,000	18,423,000	19,162,000	19,871,000	20,535,000
OPWC Loan	551,373	617,625	683,878	750,131	816,384	882,636	948,889	1,015,141	1,081,394	1,147,645
OWDA Loans	13,408,995	14,330,412	15,211,913	16,055,357	16,862,513	17,635,057	18,374,576	14,484,920	16,130,133	12,094,398
Sewer Notes	5,830,000	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	3,046	3,046	4,031	-	-	-	-
<i>Total Primary Government</i>	<u>\$ 42,534,081</u>	<u>\$ 39,302,037</u>	<u>\$ 41,913,492</u>	<u>\$ 40,848,241</u>	<u>\$ 37,885,127</u>	<u>\$ 39,335,997</u>	<u>\$ 41,503,750</u>	<u>\$ 39,008,503</u>	<u>\$ 42,000,479</u>	<u>\$ 39,447,367</u>
Percentage of Personal Income (1)	0.35%	0.33%	0.37%	0.38%	0.35%	0.36%	0.38%	0.36%	0.39%	0.36%
Per Capita (2)	\$ 112.33	\$ 103.28	\$ 110.14	\$ 107.34	\$ 99.55	\$ 103.37	\$ 109.06	\$ 102.51	\$ 110.37	\$ 103.66
Percentage of actual value of taxable property (3)	0.17%	0.18%	0.20%	0.20%	0.20%	0.21%	0.22%	0.24%	0.26%	0.25%

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

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2007

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2007	\$ 7,696,042,573	\$ 7,696,042,573
Debt Limitation	190,901,064	76,960,426
Total Outstanding Debt:		
General Obligation Bonds	14,207,024	14,207,024
Special Assessment Bonds	4,767,323	4,767,323
Notes	5,830,000	5,830,000
OWDA Loans	13,408,995	13,408,995
OPWC Loan	551,373	551,373
ODOT SIB Loan	<u>3,638,234</u>	<u>3,638,234</u>
Total	<u>42,402,949</u>	<u>42,402,949</u>
Exemptions:		
General Obligation Bonds - Enterprise	14,207,024	14,207,024
Special Assessment Bonds	4,767,323	4,767,323
Notes	5,830,000	5,830,000
OWDA Loans	13,408,995	13,408,995
OPWC Loan	551,373	551,373
ODOT SIB Loan	<u>3,638,234</u>	<u>3,638,234</u>
Total	<u>42,402,949</u>	<u>42,402,949</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 190,901,064</u>	<u>\$ 76,960,426</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>184,901,064</u>
	<u>\$ 190,901,064</u>

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Median Age (1)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)	Personal Income (4)	Per Capita Personal Income (4)
2007	378,664	38.3	62,763	5.9	\$12,221,615,864	\$ 32,116
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881
2005	380,608	39.0	63,009	6.3	11,299,570,880	29,693
2004	381,229	39.4	62,990	6.6	10,864,972,000	28,551
2003	377,519	39.3	63,298	6.4	10,460,166,000	27,506
2002	377,940	39.2	63,315	5.3	10,264,611,000	27,056
2001	377,438	39.1	63,434	3.9	10,122,748,000	26,736
2000	378,098	39.0	63,567	4.1	10,113,622,000	26,746
1999	373,174	38.9	64,746	4.3	9,576,091,000	25,319
1998	373,112	38.8	65,110	4.1	9,317,773,000	28,852

Note: 2007 income amounts are estimated using a 4% increase from prior year.
 Median Age computed at 0.1% increase from prior year for 1998 - 2004, 2007;
 2005 - 2006 Median Age obtained from the Ohio Department of Development website

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

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2007			1998		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	4,964	1	2.76%	3,160	3	1.75%
The Timken Company	4,720	2	2.63%	6,186	1	3.43%
County of Stark	2,936	3	1.63%	2,630	7	1.46%
Mercy Medical Center	2,465	4	1.37%	2,700	6	1.50%
Canton City Board of Education	1,933	5	1.08%	1,578	9	0.87%
Affinity Hospital	1,120	6	0.62%	1,600	8	0.89%
Workshops, Inc	1,080	7	0.60%	-	-	-
Alliance Community Hospital	940	8	0.52%	-	-	-
Freshmark, Inc.	875	9	0.49%	-	-	-
Fisher Foods Marketing, Inc	850	10	0.47%	-	-	-
Keybank	-	-	-	4,325	2	2.40%
Republic Engineered Steels, Inc.	-	-	-	3,000	4	1.66%
Maytag Corp. (Hoover Company operations)	-	-	-	2,725	5	1.51%
The Akro Corporation	-	-	-	1,250	10	0.69%
Total	21,883		12.18%	29,154		16.16%
Total Employment within the County	179,600			180,400		

Source: Stark County Auditor
www.starkcoohio.com

STARK COUNTY, OHIO

Government Employees by Function

Last 8 Years

<u>Function/Program</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
General Government:								
Legislative and Executive	318	257	255	259	256	241	258	244
Judicial	247	265	255	248	248	243	245	239
Public Safety	335	322	299	297	307	282	314	315
Public Works	117	125	135	133	128	135	133	126
Health	816	798	762	731	729	763	730	698
Human Services	568	568	579	581	652	613	657	596
Proprietary:								
Sewer	79	80	78	81	79	81	81	76
Water	4	4	4	3	1	1	0	1
Fiduciary:								
Agency Funds	<u>452</u>	<u>463</u>	<u>458</u>	<u>445</u>	<u>419</u>	<u>419</u>	<u>402</u>	<u>381</u>
Total	2,936	2,882	2,825	2,778	2,819	2,778	2,820	2,676

*Only past 8 years available

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last 4 Years

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>				
Legislative & Executive				
Commissioners - Number Official Meetings	97	108	108	108
Recorder - number of deeds recorded	14,946	17,303	18,940	18,475
Auditor - number of parcels billed	187,141	186,621	185,786	184,583
Auditor - number of checks issued	63,479	61,873	59,564	N/A
Judicial				
Probate Court Cases	2,939	2,933	2,997	2,675
Public Safety (Sheriff)				
Number of Traffic Stops	9,776	11,373	9,460	8,224
Number of inmates	400	380	393	348
Public Works (Engineer)				
Roads Resurfaced (miles)	11	16	50	30
Bridges Repaired	5	11	6	7
Health				
Mental Health - People Served	10,858	10,348	9,856	9,398
MRDD - People Served in Clinic	2,692	2,570	2,453	2,381
EMA, HAZMAT AND 911-People Served	378,664	380,575	380,608	378,098
Human Services (SCDJFS)				
Children in programs	9,218	9,008	8,824	9,118
Support Dollars Collected	\$64,159,109	\$63,669,797	\$61,901,425	\$61,184,764
Number of Reports Received	3,033	2,715	2,724	2,675
<i>Business Activities</i>				
Sewer				
Connections	44,560	43,938	43,228	42,236
Miles	714	705	696	690

Source: Stark County Departments

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

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last 4 Years

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

Source: Stark County Departments



Mary Taylor, CPA
Auditor of State

FINANCIAL CONDITION

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 11, 2008**