

# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2013**



**Alan Harold**  
Stark County Auditor

Prepared by The Stark County Auditor's Office

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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2013*

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August 19, 2014

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

Honorable Thomas Bernabei, President  
Honorable Janet Weir-Creighton, Vice-President  
Honorable Richard Regula

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. 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 unmodified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2013. The Independent Auditor's Report is located at the front of the financial section of this report.

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

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

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office completed its most recent reappraisal in tax year 2012 and is well into the work to conduct the triennial update. Many of the market areas in Stark County have recovered from the collapse in property values, as reflected in the last reappraisal. The results of the update will be shared with the public around this time next year. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Stark County Transportation Improvement District and the Stark County Port Authority have been included as discretely presented component units. The Workshops, Inc. is reported as a stand-alone discretely presented component unit. The Stark County Land Reutilization Corporation, a discrete component unit, was not considered material.

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

## **ECONOMIC CONDITION AND OUTLOOK**

### *Local Economy*

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



Aspects of the County's economy have shown great signs in improvement over the past year. Unemployment has fallen from 11.3% in 2010 to 5.3% as of April 2014. For the first time in many years, major investments in corporate infrastructure are taking place, including the completion of the Timken Company's Research Center in Jackson Township, the creation of the Chesapeake complex in Louisville, and the development of the Baker-Hughes industrial park in Massillon. In each of these projects, and many unmentioned, there have been strong public-private arrangements for the benefit of all.

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. The Hall celebrated its 50<sup>th</sup> Anniversary in 2013 and completed a significant renovation and expansion. We are blessed to have this national treasure as the driving force behind our County's vibrant tourism industry. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State – Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

In 2013, Stark County government collected the first full year of its newly passed ½% criminal justice sales tax. We are grateful to the citizens for this critical investment in its county government. The Commissioners continue to invest in restoring services to the public as well as in neglected infrastructure across county-owned property. The County acquired the former Frank T. Bow Federal Building in late 2012, with occupancy by the public defender and others in early 2013. In preparing the County budget this year, the Commissioners stressed the need for good stewardship of the County's resources. The budget was crafted in a way to keep services sustainable over the next five years. Stark County residents and visitors enjoy the lowest sales tax in the State of Ohio, and together we continue to make Stark County a great place to live and work.

### *Long Range Planning*

Economic development is critical to both the short and long term success of the region. Stark County has realized positive signs recently with development within the oil and gas industry and continued expansion in the Alliance Industrial Park. The County realizes the seriousness of drainage problems across the region and is in the early stages of formulating a plan to address these needs. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure helps prepare our County for future growth and a safer community. In early 2012, the Stark County Land Reutilization Corporation ("land bank") was formed to work with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis. The results of these efforts include the demolition of 330 abandoned structures to date.

### *Improving Accountability*

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. The Auditor and Treasurer continue to hold monthly meetings with the Commissioners in an effort to keep both the board and the public aware of the County's financial condition. The Auditor's Office continues to find ways to streamline its processes, including the implementation of paperless payroll and a push for better use of electronic banking.

## **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, 2012.

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

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented its second "Award with Distinction" to our office for our excellent results of the audit for the year ended December 31, 2012, after receiving the same award the previous year. It is truly my honor to receive this award on behalf of the staff and the fiscal managers around the County for their job well-done.

### **ACKNOWLEDGEMENTS**

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

Sincerely,



Alan Harold  
Stark County Auditor

# STARK COUNTY, OHIO

*Elected Officials*

*December 31, 2013*

COUNTY COMMISSIONERS

Thomas M. Bernabei  
Janet Weir Creighton  
Richard R. Regula

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

Kristin G. Farmer  
Frank G. Forchione  
John G. Haas  
Taryn L. Heath  
Curt Werren

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

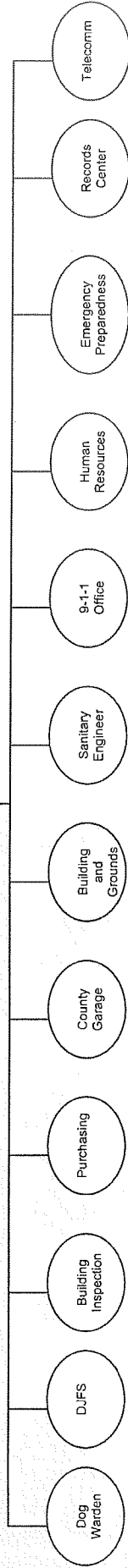
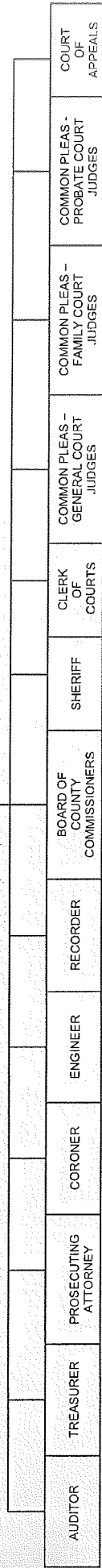
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

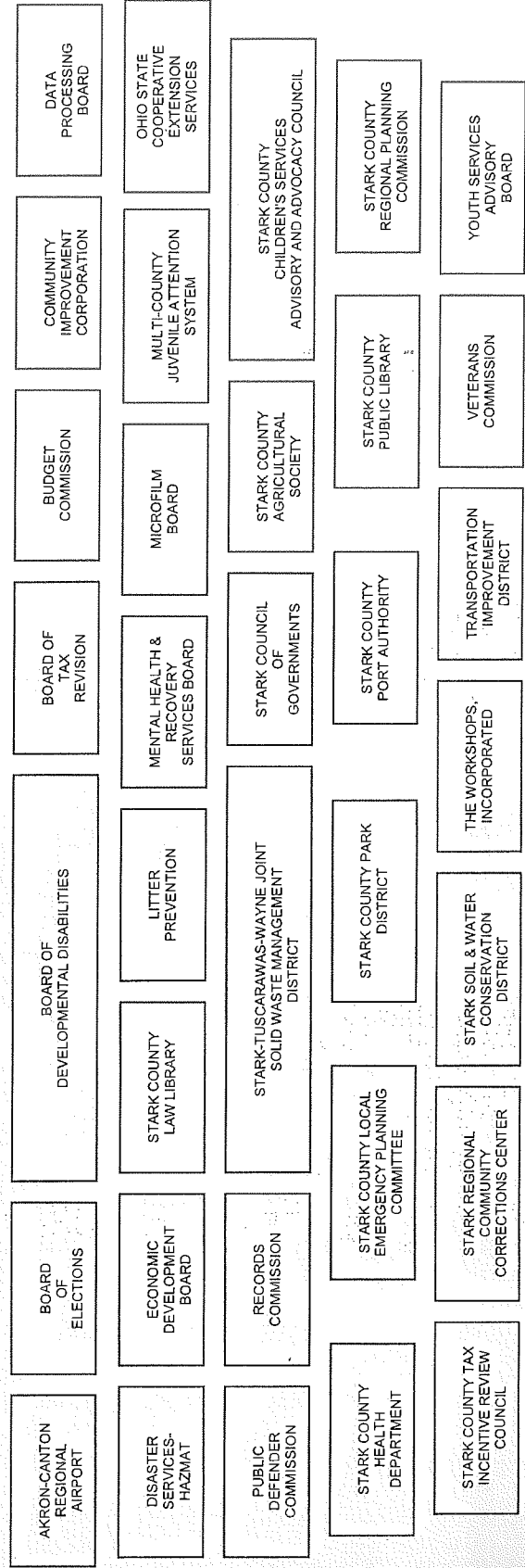
Craig R. Baldwin  
Patricia A. Delaney  
Sheila G. Farmer  
W. Scott Gwin  
William B. Hoffman  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF STARK COUNTY



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





Government Finance Officers Association

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, 2012**

Executive Director/CEO

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# Financial Section

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio, (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represent .3 percent, 2.8 percent, and 6.0 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for The Workshops, Incorporated, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

[www.ohioauditor.gov](http://www.ohioauditor.gov)

### ***Opinions***

In our opinion, based on our audit and the report of 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, the aggregate discretely presented component units, and the remaining fund information of Stark County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, Public Assistance and Justice System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As further discussed in Note 2 to the financial statements, the County restated its January 1, 2013 business-type activities and sewer fund net position for the recording of intergovernmental loans and the capitalization of sewer rights associated with those loans. We did not modify our opinion regarding this matter.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

**Dave Yost**  
Auditor of State

Columbus, Ohio

August 19, 2014

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# **STARK COUNTY, OHIO**

*Management's Discussion and Analysis  
For the Year Ended December 31, 2013*

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, 2013. Please read it in conjunction with the County's basic financial statements, which begin on page 17.

## ***FINANCIAL HIGHLIGHTS***

- The County's net position increased \$19.3 million as a result of this year's operations. Net position of business-type activities increased by \$4.8 million, or 3.7 percent, and net position of governmental activities increased by \$14.5 million, or 4.3 percent.
- All revenues related to governmental activities totaled \$242.9 million. General revenues accounted for \$98.0 million or 40.3 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$144.9 million or 59.7 percent of the total.
- The County had \$228.4 million in expenses related to governmental activities: only \$144.9 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$98.0 million, of which \$84.3 million was tax revenue with the remaining \$13.7 million from interest, grants, entitlements, gain on sale of capital assets and miscellaneous revenues.

## ***USING THIS ANNUAL FINANCIAL REPORT***

This annual financial report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17 and 18) 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 20. 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 Position and the Statement of Activities***

Our analysis of the County as a whole begins on page 7. 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 Position 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, liabilities and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2013*

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

In the Statement of Net Position 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 12. 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 Position 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 Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds, such as the County's Health Insurance and Workers' Compensation Insurance funds, (the other component of proprietary funds) to report activities that provide insurance to the County's other programs and activities.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

**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 Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2013 compared to 2012:

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012 Restated</u>	<u>2013</u>	<u>2012 Restated</u>
<b>Assets</b>						
<i>Current and Other Assets</i>	\$ 253.2	\$ 243.6	\$ 25.2	\$ 25.7	\$ 278.4	\$ 269.3
<i>Capital Assets, Net</i>	185.9	182.0	148.4	146.6	334.3	328.6
<b>Total Assets</b>	<u>\$ 439.1</u>	<u>\$ 425.6</u>	<u>\$ 173.6</u>	<u>\$ 172.3</u>	<u>\$ 612.7</u>	<u>\$ 597.9</u>
<b>Liabilities</b>						
<i>Other Liabilities</i>	12.8	14.3	2.7	1.6	15.5	15.9
<i>Long-Term Liabilities</i>						
<i>Due Within One Year</i>	9.0	8.2	4.8	4.7	13.8	12.9
<i>Due in More Than One</i>	14.0	14.9	30.1	34.8	44.1	49.7
<b>Total Liabilities</b>	<u>35.8</u>	<u>37.4</u>	<u>37.6</u>	<u>41.1</u>	<u>73.4</u>	<u>78.5</u>
<i>Deferred Inflows of Resources</i>	<u>53.9</u>	<u>53.3</u>	-	-	<u>53.9</u>	<u>53.3</u>
<b>Net Position</b>						
<i>Net Investment in Capital Assets</i>	180.0	177.1	112.7	107.4	292.7	284.5
<i>Restricted</i>						
<i>Capital Projects</i>	2.1	1.4	0.0	0.0	2.1	1.4
<i>Debt Service</i>	1.9	2.5	0.0	0.0	1.9	2.5
<i>Special Programs</i>	138.4	131.0	0.0	0.0	138.4	131.0
<i>Unrestricted</i>	<u>27.0</u>	<u>22.9</u>	<u>23.3</u>	<u>23.8</u>	<u>50.3</u>	<u>46.7</u>
<b>Total Net Position</b>	<u>\$ 349.4</u>	<u>\$ 334.9</u>	<u>\$ 136.0</u>	<u>\$ 131.2</u>	<u>\$ 485.4</u>	<u>\$ 466.1</u>

Over time, net position may serve as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities and deferred inflows by \$485.4 million (\$349.4 million in governmental activities and \$136.0 million in business-type activities) at the close of the year. The County's combined net position changed from a year ago, increasing from \$466.1 million to \$485.4 million. Governmental activities increased 4.3 percent (\$349.4 million compared to \$334.9 million) and business-type activities increased by 3.7 percent (\$136.0 million compared to \$131.2 million). The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted, and Unrestricted.

# **STARK COUNTY, OHIO**

*Management's Discussion and Analysis*

*For the Year Ended December 31, 2013*

The largest portion of the County's net position (60.3 percent) reflects its net investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure, sewer rights and construction in progress). 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 position (29.3 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position (\$50.3 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

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# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

Table 2 shows the changes in net position for the year ended December 31, 2013 and 2012.

**Table 2**  
**Changes in Net Position**  
**(In Millions)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012 Restated</u>	<u>2013</u>	<u>2012 Restated</u>
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 29.2	\$ 29.7	\$ 23.1	\$ 22.8	\$ 52.3	\$ 52.5
Operating Grants	105.8	108.7	-	-	105.8	108.7
Capital Grants	9.9	9.9	4.2	0.6	14.1	10.5
<b>Total Program Revenues</b>	<u>144.9</u>	<u>148.3</u>	<u>27.3</u>	<u>23.4</u>	<u>172.2</u>	<u>171.7</u>
<b>General Revenues:</b>						
Property Taxes	54.4	57.8	-	-	54.4	57.8
Sales Taxes	29.9	23.0	-	-	29.9	23.0
Grants and Entitlements	7.7	7.8	-	-	7.7	7.8
Investment Earnings	0.5	1.0	-	-	0.5	1.0
Miscellaneous	5.5	5.8	-	-	5.5	5.8
<b>Total General Revenues</b>	<u>98.0</u>	<u>95.4</u>	<u>-</u>	<u>-</u>	<u>98.0</u>	<u>95.4</u>
<b>Total Revenues</b>	<u>242.9</u>	<u>243.7</u>	<u>27.3</u>	<u>23.4</u>	<u>270.2</u>	<u>267.1</u>
<b>Program Expenses</b>						
<b>General Government</b>						
Legislative & Executive	27.4	23.5	-	-	27.4	23.5
Judicial	16.3	16.0	-	-	16.3	16.0
Public Safety	28.9	25.8	-	-	28.9	25.8
Public Works	24.3	21.6	-	-	24.3	21.6
Health	81.3	85.1	-	-	81.3	85.1
Human Services	50.0	47.5	-	-	50.0	47.5
Other	-	0.3	-	-	-	0.3
Intergovernmental	-	0.1	-	-	-	0.1
Interest and Fiscal Charges	0.2	0.4	-	-	0.2	0.4
<b>Enterprise Operations:</b>						
Sewer	-	-	21.4	18.9	21.4	18.9
Water	-	-	0.7	0.8	0.7	0.8
Auditor's License Bureau	-	-	0.4	0.4	0.4	0.4
<b>Total Program Expenses</b>	<u>\$ 228.4</u>	<u>\$ 220.3</u>	<u>\$ 22.5</u>	<u>\$ 20.1</u>	<u>\$ 250.9</u>	<u>\$ 240.4</u>
<b>Increase (Decrease) in Net Position</b>	14.5	23.4	4.8	3.3	19.3	26.7
<b>Net Position Beginning of Year</b>	<u>334.9</u>	<u>311.5</u>	<u>131.2</u>	<u>127.9</u>	<u>466.1</u>	<u>439.4</u>
<b>Net Position End of Year</b>	<u>\$ 349.4</u>	<u>\$ 334.9</u>	<u>\$ 136.0</u>	<u>\$ 131.2</u>	<u>\$ 485.4</u>	<u>\$ 466.1</u>

# STARK COUNTY, OHIO

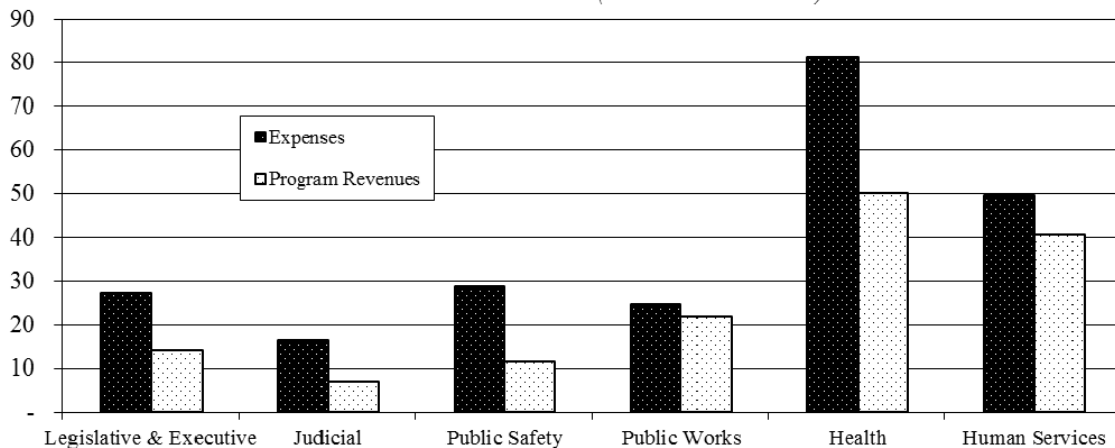
Management's Discussion and Analysis  
For the Year Ended December 31, 2013

## Governmental Activities

Governmental activities increased the County's net position by \$14.5 million. Key elements of this change are as follows:

- Expenses increased while revenues decreased in 2013. Despite this fact, governmental activities kept their spending levels well below revenues.
- Expenses increased by \$8 million in an effort to get staffing levels back to an effective stage in the public safety and legislative and executive areas. The County was also able to make a number of capital improvements including the building improvements to the newly-acquired Frank T. Bow building that was purchased in 2012.
- Revenues decreased by \$0.8 million. Operating grants decreased \$2.9 million because of a drop in Federal funding of Community Development. General revenues increased by \$2.6 million. Although property taxes decreased \$3.4 million due the reappraisal implemented in tax year 2012 and collected in 2013, sales tax revenue increased \$6.9 million due to receiving a full 12 months in 2013 compared to 6 months in 2012. The .5 percent sales tax passed in the general election in November 2011 and began collections in July 2012.

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



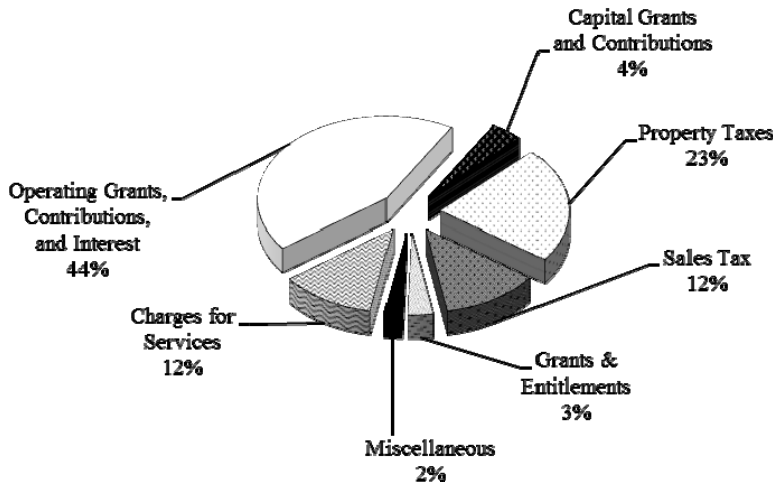
The health program accounted for \$81.3 million or 35.6 percent of total governmental expenses. The next largest program was human services, accounting for \$50.0 million or 21.9 percent of the total expenses for governmental activities.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

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



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Operating grants were the largest type of program revenue, accounting for \$105.8 million or 44 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$23.3 million, Public Assistance - \$22.4 million, the Children Services Board - \$16.4 million and the Mental Health Board - \$24.9 million. Direct charges to users of governmental services, another type of program revenue, made up \$29.2 million or 20.1 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$54.4 million or 22 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$27.7 million, the Children Services Board - \$7.9 million, the Mental Health Board - \$5.7 million and the General Fund - \$12.5 million.

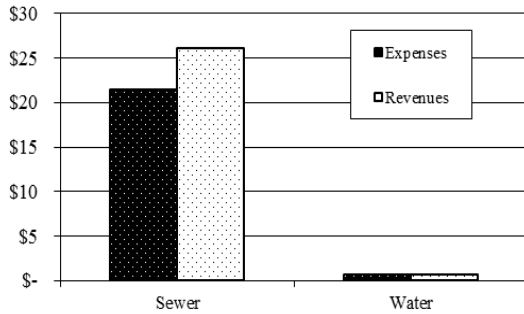
# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

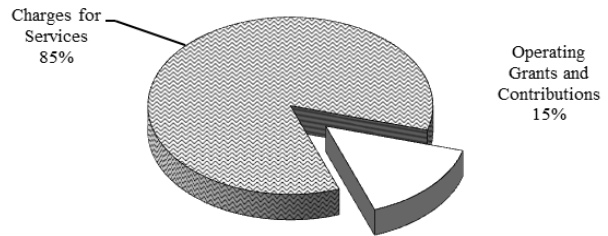
## Business-type Activities

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**Graph 3**  
Expenses and Program Revenues  
Business-Type Activities (Amounts in Millions)



**Graph 4**  
Revenues by Source  
Business-Type Activities



Charges for services remained the main source of revenue at 84.4 percent while capital grants increased by \$3.6 million due to a grant award from the Army Corp. of Engineers and the Stark County Regional Planning Commission. The grants were used to help fund a new Sanitary Sewer Lift Station and Storm Sewer System and helped to create the \$4.8 million increase in net position for business-type activities.

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

### Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$124.1 million. \$11.1 million of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$11.3 million with a total fund balance of \$18.2 million. Unassigned fund balance represents 62.1 percent of the total fund balance. This is one measurement of the general fund's liquidity which has increased by 15 percent from 2012. During 2013, the fund balance of the general fund increased by \$.8 million. The key factor for this increase was mainly due to the \$7.8 million decrease in Public Safety expenditures from 2012. The Criminal Justice System Sales Tax fund continues to provide additional funding for various criminal justice departments causing a corresponding decrease in general fund expenditures in 2013.

# **STARK COUNTY, OHIO**

*Management's Discussion and Analysis  
For the Year Ended December 31, 2013*

The Stark Board of Developmental Disabilities fund balance increased by \$1.0 million from 2012, despite the \$1.7 million increase in expenditures from 2012. DD's total revenue remained steady at \$51.8 million due to the continuation of the property tax revenue stream produced by the levy passed in 2010. This levy is set to expire in the calendar year 2023.

The Mental Health and Recovery Services Board fund balance increased by \$.9 million in 2013. A decrease in intergovernmental revenue of \$3.5 was offset by a reduction in the fund's expenditures by an additional \$6.0 million from 2012. The main reason these reductions continue is the elevation of Medicaid funding to the State level.

The Children's Services fund balance increased by \$4.2 million from 2012. Intergovernmental revenue increased by \$3.9 million while the fund was able cut expenditures by \$1.1 million.

The Public Assistance fund balance decreased by \$4.7 million in 2013. Revenues fell by \$.9 million coupled with an increase of expenditures in the amount of \$4 million.

The Justice System Sales Tax fund balance increased by \$4.6 million. 2013 was the first year that the fund received 12 months of sales tax revenue since it was passed in the November 2011 general election. The revenue went from \$16.5 million in 2012 to \$25.7 million in 2013.

## ***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 position of the sewer fund at the end of the year amounted to \$21.9 million. The total growth in net position for this fund was \$4.7 million. A major component to the increase was non-operating revenue and capital contributions increasing by \$3.6 million due to the Federal and local funding awarded by the Army Corp. of Engineers and the Stark County Regional Planning Commission for capital infrastructure in 2013.

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

Actual revenues and other financing sources were \$2.7 million higher than final budgeted revenues and other financing sources. This increase can be directly correlated with \$1.8 million in charges for services due to a high amount of conveyance fees coupled with \$0.8 million in intergovernmental revenue. A large portion of the \$0.8 million in intergovernmental revenue is due to the higher casino tax revenue new to the County in 2012.

Actual expenditures were \$2.2 million less than final budgeted expenditures. With forecasted revenue streams showing significant decreases in the following years, the County was able to reduce its actual expenditures even further than originally anticipated.

# STARK COUNTY, OHIO

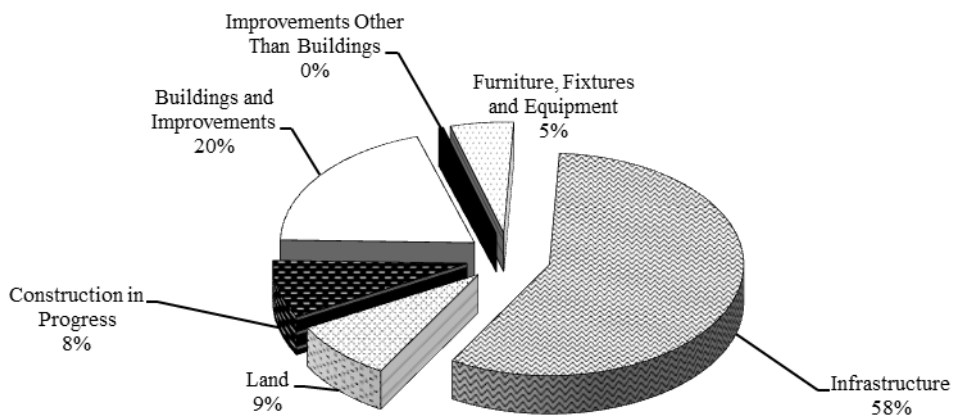
Management's Discussion and Analysis  
For the Year Ended December 31, 2013

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

The County's net investment in capital assets for its governmental and business type activities as of December 31, 2013 amounts to \$334.3 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, sewer rights, infrastructure, and construction in progress. The total increase in the County's net investment in capital assets for the current fiscal year was 1.7 percent. Infrastructure accounted for 78.3 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

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



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

- Roads that were resurfaced included Everhard Road, Dressler Road, Erie Avenue and Beechwood Avenue.
- The Engineer's office completed the first phase of the Frank Avenue Widening Project as well as the Applegrove/Market Avenue Improvement and the Trump/Georgetown Road Improvement projects. The bridge projects that were completed included Kemary Avenue Bridge, the Price Street Bridge, and the Battlesburg Bridge.
- The final building improvements to the Frank T. Bow Building were completed in 2013 totaling \$1.7 million.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$15.5 million in the Governmental Activities and \$4.0 million in the Business-Type Activities.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012 Restated</u>	<u>2013</u>	<u>2012 Restated</u>
Land	\$ 16.2	\$ 16.0	\$ 0.6	\$ 0.6	\$ 16.8	\$ 16.6
Construction in Progress	15.5	17.8	4.0	1.0	19.5	18.8
Buildings and Improvements	36.9	36.8	2.5	2.7	39.4	39.5
Improvements Other Than Buildings	0.7	0.8	0.4	0.5	1.1	1.3
Furniture, Fixtures and Equipment	9.7	9.6	1.3	1.3	11.0	10.9
Sewer Rights	-	-	23.5	24.3	23.5	24.3
Infrastructure	106.9	101.0	116.1	116.2	223.0	217.2
<b>Total</b>	<b>\$ 185.9</b>	<b>\$ 182.0</b>	<b>\$ 148.4</b>	<b>\$ 146.6</b>	<b>\$ 334.3</b>	<b>\$ 328.6</b>

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

## Debt

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

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012 Restated</u>	<u>2013</u>	<u>2012 Restated</u>
General Obligation Bonds	\$ -	\$ -	\$ 10.9	\$ 12.5	\$ 10.9	\$ 12.5
Special Assessment Bonds	4.1	4.5	-	-	4.1	4.5
OWDA Loans	-	-	7.5	8.7	7.5	8.7
OPWC Loans	3.1	3.1	0.5	0.4	3.6	3.5
SIB Loan	1.0	1.8	-	-	1.0	1.8
Intergovernmental Loans	-	-	15.4	17.1	15.4	17.1
Claims	5.5	4.8	-	-	5.5	4.8
Compensated Absences	9.3	8.9	0.6	0.8	9.9	9.7
<b>Total</b>	<b>\$ 23.0</b>	<b>\$ 23.1</b>	<b>\$ 34.9</b>	<b>\$ 39.5</b>	<b>\$ 57.9</b>	<b>\$ 62.6</b>

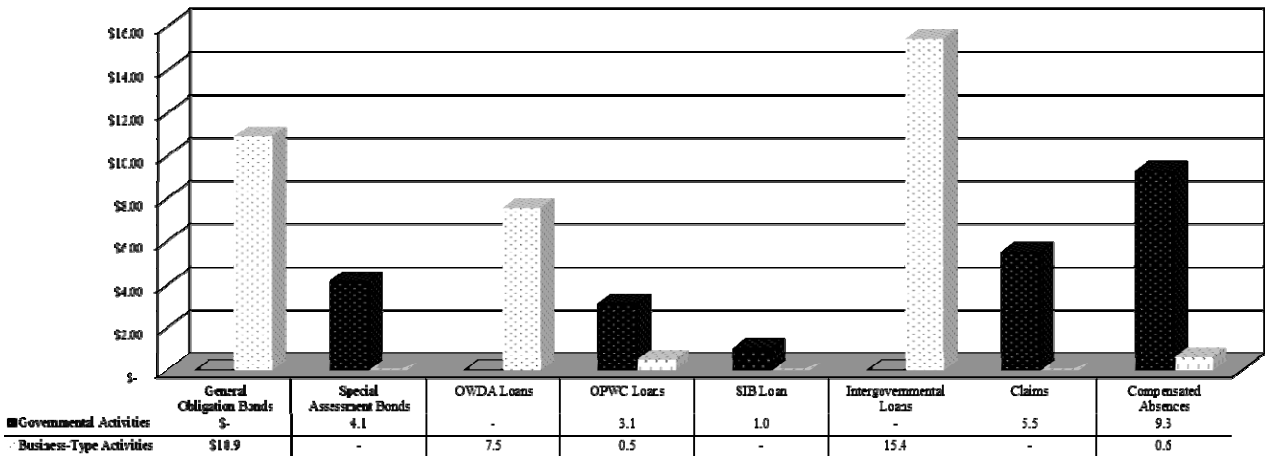
The County's overall legal debt margin was \$159.2 million at December 31, 2013. The County's un-voted legal debt margin was \$64.3 million at December 31, 2013.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2013

At December 31, 2013, the County had outstanding long-term obligations in the amount of \$23.0 million for the governmental activities and \$34.9 million for the business-type activities. The breakout on debt is presented in the following graph.

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



The County's general obligation bond rating was Aa3 in 2013 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 Alan C. Harold, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at [www.starkcountyohio.gov/auditor](http://www.starkcountyohio.gov/auditor).



# Stark County, Ohio

## Statement of Net Position

December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 119,882,377	\$ 19,365,895	\$ 139,248,272	\$ -	\$ -
Cash and Investments in Segregated Accounts	1,248,012	1,500	1,249,512	363,870	619,404
Cash and Investments with Fiscal & Escrow Agents	4,284,827	199,348	4,484,175	-	-
Accounts Receivable	628,995	3,897,991	4,526,986	-	-
Intergovernmental Receivable	49,278,246	178,984	49,457,230	-	-
Property Taxes Receivable	59,708,098	-	59,708,098	-	-
Sales Taxes Receivable	6,504,441	-	6,504,441	-	-
Special Assessments Receivable	6,057,359	1,339,011	7,396,370	-	-
Loans Receivable	3,137,478	-	3,137,478	-	9,520,413
Internal Balances	14,992	(14,992)	-	-	-
Prepaid Items	879,504	27,621	907,125	-	-
Materials and Supplies Inventory	1,532,580	296,279	1,828,859	-	-
Land and Construction in Progress	31,724,826	4,542,240	36,267,066	-	-
Depreciable Capital Assets, Net	154,209,739	143,813,714	298,023,453	-	-
<b>Total Assets</b>	<b>\$ 439,091,474</b>	<b>\$ 173,647,591</b>	<b>\$ 612,739,065</b>	<b>\$ 363,870</b>	<b>\$ 10,139,817</b>
<b>Liabilities</b>					
Accounts Payable	3,426,616	159,465	3,586,081	580	-
Accrued Wages	2,786,254	132,335	2,918,589	-	-
Contracts Payable	2,631,018	878,928	3,509,946	-	-
Retainage Payable	582,368	199,348	781,716	-	-
Intergovernmental Payable	3,264,841	883,746	4,148,587	-	-
Matured Compensated Absences Payable	103,527	-	103,527	-	-
Deposits Held and Due to Others	-	1,500	1,500	-	-
Notes Payable	-	438,000	438,000	-	-
Long-Term Liabilities:					
Due Within One Year	8,983,920	4,799,713	13,783,633	-	-
Due in More Than One Year	14,037,117	30,143,284	44,180,401	-	9,335,413
<b>Total Liabilities</b>	<b>35,815,661</b>	<b>37,636,319</b>	<b>73,451,980</b>	<b>580</b>	<b>9,335,413</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	53,861,177	-	53,861,177	-	-
<b>Net Position</b>					
Net Investment in Capital Assets	180,029,103	112,729,100	292,758,203	-	-
Restricted For:					
Debt Service	1,872,150	-	1,872,150	-	-
Capital Projects	2,154,475	-	2,154,475	-	-
Road and Bridge Repair and Maintenance	9,068,733	-	9,068,733	-	-
Real Estate Assessment	3,360,553	-	3,360,553	-	-
Community Development	2,973,152	-	2,973,152	-	-
Public Safety	6,822,591	-	51,889,629	-	-
Health and Human Services	94,295,387	-	49,228,349	-	-
Special Programs	21,862,135	-	21,862,135	-	-
Unrestricted	26,976,357	23,282,172	50,258,529	363,290	804,404
<b>Total Net Position</b>	<b>\$ 349,414,636</b>	<b>\$ 136,011,272</b>	<b>\$ 485,425,908</b>	<b>\$ 363,290</b>	<b>\$ 804,404</b>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Activities

For the Year Ended December 31, 2013

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 27,412,703	\$ 13,876,703	\$ 3,980	\$ -
Judicial	16,307,480	6,682,698	317,483	-
Public Safety	28,923,865	5,460,231	6,063,809	-
Public Works	24,306,962	148,295	11,768,773	9,878,738
Health	81,242,868	1,791,957	48,262,796	-
Human Services	49,962,740	1,217,553	39,361,546	-
Interest and Fiscal Charges	237,871	-	-	-
<b>Total Governmental Activities</b>	<b>228,394,489</b>	<b>29,177,437</b>	<b>105,778,387</b>	<b>9,878,738</b>
<b>Business-Type Activities</b>				
Sewer	21,435,575	21,870,301	-	4,215,837
Water	652,905	702,965	-	-
Molly	233	-	-	-
Sheriff's Webcheck	16,060	17,552	4,055	-
Auditor's License Bureau	403,397	465,053	-	-
<b>Total Business-Type Activities</b>	<b>22,508,170</b>	<b>23,055,871</b>	<b>4,055</b>	<b>4,215,837</b>
<b>Total Primary Government</b>	<b>\$ 250,902,659</b>	<b>\$ 52,233,308</b>	<b>\$ 105,782,442</b>	<b>\$ 14,094,575</b>
<b>Component Units</b>				
Stark County TID	58,716	73,658	-	-
Stark County Port Authority	406,781	61,733	307,555	-
<b>Total Component Units</b>	<b>\$ 465,497</b>	<b>\$ 135,391</b>	<b>\$ 307,555</b>	<b>\$ -</b>

### General Revenues:

Property Taxes Levied for:  
 General Purposes  
 Developmental Disabilities  
 Emergency Services  
 Mental Health  
 Children's Services  
 Permissive Sales and Use Tax  
 Grants and Entitlements not Restricted  
 to Specific Programs  
 Investment Earnings  
 Miscellaneous

### Total General Revenues

### Change in Net Position

Net Position Beginning of Year (Restated - See Note 2-U)

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
\$ (13,532,020)	\$ -	(13,532,020)	\$ -	\$ -
(9,307,299)	-	(9,307,299)	-	-
(17,399,825)	-	(17,399,825)	-	-
(2,511,156)	-	(2,511,156)	-	-
(31,188,115)	-	(31,188,115)	-	-
(9,383,641)	-	(9,383,641)	-	-
(237,871)	-	(237,871)	-	-
<u>(83,559,927)</u>	<u>-</u>	<u>(83,559,927)</u>	<u>-</u>	<u>-</u>
-	4,650,563	4,650,563	-	-
-	50,060	50,060	-	-
-	(233)	(233)	-	-
-	5,547	5,547	-	-
-	<u>61,656</u>	<u>61,656</u>	-	-
-	<u>4,767,593</u>	<u>4,767,593</u>	-	-
<u>(83,559,927)</u>	<u>4,767,593</u>	<u>(78,792,334)</u>	-	-
-	-	-	14,942	-
-	-	-	-	<u>(37,493)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,942</u>	<u>\$ (37,493)</u>
12,485,950	-	12,485,950	-	-
27,722,491	-	27,722,491	-	-
543,446	-	543,446	-	-
5,675,346	-	5,675,346	-	-
7,923,068	-	7,923,068	-	-
29,876,377	-	29,876,377	-	-
7,735,363	-	7,735,363	-	-
541,889	-	541,889	-	2,693
<u>5,538,395</u>	<u>42,805</u>	<u>5,581,200</u>	-	<u>8,750</u>
<u>98,042,325</u>	<u>42,805</u>	<u>98,085,130</u>	-	<u>11,443</u>
<u>14,482,398</u>	<u>4,810,398</u>	<u>19,292,796</u>	<u>14,942</u>	<u>(26,050)</u>
<u>334,932,238</u>	<u>131,200,874</u>	<u>466,133,112</u>	<u>348,348</u>	<u>830,454</u>
<u>\$ 349,414,636</u>	<u>\$ 136,011,272</u>	<u>\$ 485,425,908</u>	<u>\$ 363,290</u>	<u>\$ 804,404</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Balance Sheet

### Governmental Funds

December 31, 2013

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 17,461,370	\$ 36,236,394	\$ 10,056,493	\$ 14,136,869	\$ 1,621,127
Cash and Investments in Segregated Accounts	1,161,127	-	-	86,885	-
Cash and Investments with Fiscal & Escrow Agents	71,527	3,702,459	-	-	-
Accounts Receivable	327,073	52,401	50,000	-	1,023
Intergovernmental Receivable	3,319,313	6,023,834	8,720,681	1,699,810	16,495,311
Taxes Receivable	13,810,077	30,344,998	6,269,872	8,687,257	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	210,234	157,199	30,187	107,763	303,920
Materials and Supplies Inventory	220,473	182,928	3,601	-	46,315
<b>Total Assets</b>	<b>\$ 36,581,194</b>	<b>\$ 76,700,213</b>	<b>\$ 25,130,834</b>	<b>\$ 24,718,584</b>	<b>\$ 18,467,696</b>
<b>Liabilities</b>					
Accounts Payable	\$ 259,715	\$ 798,948	\$ 615,723	\$ 631,274	\$ 190,257
Accrued Wages	628,344	694,353	61,416	91,944	556,992
Contracts Payable	773,624	78,975	51,415	-	-
Retainage Payable	71,527	-	-	-	-
Intergovernmental Payable	386,491	516,842	840,314	121,147	322,688
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	43,745	6,325	-	-	33,261
<b>Total Liabilities</b>	<b>2,163,446</b>	<b>2,095,443</b>	<b>1,568,868</b>	<b>844,365</b>	<b>1,103,198</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	12,390,501	27,431,446	5,624,502	7,874,400	-
Unavailable Revenue	3,816,908	8,329,350	6,256,684	2,339,147	12,212,492
<b>Total Deferred Inflows of Resources</b>	<b>16,207,409</b>	<b>35,760,796</b>	<b>11,881,186</b>	<b>10,213,547</b>	<b>12,212,492</b>
<b>Fund Balances</b>					
Nonspendable	1,398,036	340,127	33,788	107,763	350,235
Restricted	-	38,503,847	11,646,992	13,552,909	4,801,771
Committed	1,100,153	-	-	-	-
Assigned	4,404,094	-	-	-	-
Unassigned	11,308,056	-	-	-	-
<b>Total Fund Balances</b>	<b>18,210,339</b>	<b>38,843,974</b>	<b>11,680,780</b>	<b>13,660,672</b>	<b>5,152,006</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 36,581,194</b>	<b>\$ 76,700,213</b>	<b>\$ 25,130,834</b>	<b>\$ 24,718,584</b>	<b>\$ 18,467,696</b>

See accompanying notes to the basic financial statements.

Justice System Sales Tax	All Other Governmental Funds	Total Governmental Funds
\$ 6,337,531	\$ 22,060,360	\$ 107,910,144
-	-	1,248,012
-	510,841	4,284,827
-	194,908	625,405
-	13,019,297	49,278,246
-	595,894	59,708,098
6,504,441	-	6,504,441
-	6,057,359	6,057,359
-	3,137,478	3,137,478
-	92,082	92,082
38,516	31,685	879,504
-	<u>1,079,263</u>	<u>1,532,580</u>
<u>\$ 12,880,488</u>	<u>\$ 46,779,167</u>	<u>\$ 241,258,176</u>
\$ 170,955	\$ 687,984	\$ 3,354,856
399,777	348,556	2,781,382
37,288	1,689,716	2,631,018
-	510,841	582,368
192,137	308,728	2,688,347
-	77,090	77,090
<u>19,462</u>	<u>734</u>	<u>103,527</u>
<u>819,619</u>	<u>3,623,649</u>	<u>12,218,588</u>
-	540,328	53,861,177
<u>2,778,186</u>	<u>15,346,865</u>	<u>51,079,632</u>
<u>2,778,186</u>	<u>15,887,193</u>	<u>104,940,809</u>
38,516	1,110,948	3,379,413
9,244,167	23,764,756	101,514,442
-	2,579,427	3,679,580
-	6,775	4,410,869
-	<u>(193,581)</u>	<u>11,114,475</u>
<u>9,282,683</u>	<u>27,268,325</u>	<u>124,098,779</u>
<u>\$ 12,880,488</u>	<u>\$ 46,779,167</u>	<u>\$ 241,258,176</u>

*Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities  
December 31, 2013*

**Total Governmental Fund Balances** \$ 124,098,779

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

Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:

Special Assessments Receivable	\$ 6,057,359	
Property Taxes Receivable	7,966,040	
Sales Tax Receivable	2,778,186	
Intergovernmental Receivable	<u>34,278,047</u>	51,079,632

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Compensated Absences *	(9,251,514)	
Special Assessment Bonds	(4,136,158)	
ODOT SIB Loan	(993,753)	
OPWC Loans	<u>(3,163,046)</u>	(17,544,471)

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

185,934,565

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities

5,846,131

*Net Position of Governmental Activities*

\$ 349,414,636

\* Excludes \$12,956 reported in the Internal Service Fund.

# Stark County, Ohio

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

### Governmental Funds

For the Year Ended December 31, 2013

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
<b>Revenues</b>						
Property Taxes	\$ 12,312,242	\$ 27,358,221	\$ 5,596,373	\$ 7,821,744	\$ -	\$ -
Permissive Sales and Use	59,197	-	-	-	-	25,739,194
Special Assessments	-	-	-	-	-	-
Charges for Services	16,329,728	970,636	50,000	1,217,553	-	-
Licenses and Permits	86,734	-	-	-	-	-
Fines and Forfeitures	485,562	-	-	-	-	-
Intergovernmental	8,517,641	22,432,239	24,413,707	16,334,089	19,097,014	-
Interest	541,889	-	-	-	-	-
Rent	467,569	120	-	-	-	-
Other	1,160,490	1,024,776	180,230	114,283	2,828,489	9
<b>Total Revenues</b>	<u>39,961,052</u>	<u>51,785,992</u>	<u>30,240,310</u>	<u>25,487,669</u>	<u>21,925,503</u>	<u>25,739,203</u>
<b>Expenditures</b>						
Current:						
General Government						
Legislative and Executive	18,551,196	-	-	-	-	4,565,624
Judicial	12,450,275	-	-	-	-	-
Public Safety	4,573,571	-	-	-	190,257	16,439,922
Public Works	401,025	-	-	-	-	-
Health	-	50,413,179	29,257,439	-	-	-
Human Services	1,687,316	-	-	21,260,650	26,420,942	-
Capital Outlay	-	-	-	-	-	77,876
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>37,663,383</u>	<u>50,413,179</u>	<u>29,257,439</u>	<u>21,260,650</u>	<u>26,611,199</u>	<u>21,083,422</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>2,297,669</u>	<u>1,372,813</u>	<u>982,871</u>	<u>4,227,019</u>	<u>(4,685,696)</u>	<u>4,655,781</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	63,098	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(1,530,000)	(350,000)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(1,466,902)</u>	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	830,767	1,022,813	982,871	4,227,019	(4,685,696)	4,655,781
<b>Fund Balance Beginning of Year</b>	<u>17,379,572</u>	<u>37,821,161</u>	<u>10,697,909</u>	<u>9,433,653</u>	<u>9,837,702</u>	<u>4,626,902</u>
<b>Fund Balance End of Year</b>	<u>\$ 18,210,339</u>	<u>\$ 38,843,974</u>	<u>\$ 11,680,780</u>	<u>\$ 13,660,672</u>	<u>\$ 5,152,006</u>	<u>\$ 9,282,683</u>

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds		
		<i>Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities December 31, 2013</i>	
\$ 536,432	\$ 53,625,012	Net change in fund balances - Total Government Funds	\$ 7,620,180
3,882,540	29,680,931		
618,987	618,987	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
8,710,155	27,278,072	Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds.	2,255,535
228,116	314,850		
650,385	1,135,947	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 compensated absences.	(414,770)
30,391,131	121,185,821		
249	542,138		
-	467,689		
<u>463,628</u>	<u>5,771,905</u>		
<u>45,481,623</u>	<u>240,621,352</u>		
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the period.	
4,137,951	27,254,771	Capital Asset Additions	\$ 16,028,848
3,860,247	16,310,522	Depreciation Expense	<u>(11,960,214)</u>
6,239,177	27,442,927		4,068,634
19,099,144	19,500,169		
758,058	80,428,676		
523,983	49,892,891		
10,806,100	10,883,976		
1,298,678	1,298,678	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(98,565)
<u>237,871</u>	<u>237,871</u>		
<u>46,961,209</u>	<u>233,250,481</u>		
<u>(1,479,586)</u>	<u>7,370,871</u>		
		Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,298,678
13,803	76,901		
172,408	172,408		
1,880,000	1,880,000	Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income of the internal service funds is reported with governmental activities.	(74,886)
-	(1,880,000)		
<u>2,066,211</u>	<u>249,309</u>		
586,625	7,620,180	Proceeds from loans provide current financial resources to government funds, but increase long term liabilities on the statement of net position.	(172,408)
<u>26,681,700</u>	<u>116,478,599</u>		
<u>\$ 27,268,325</u>	<u>\$ 124,098,779</u>	<i>Change in Net Position of Governmental Activities</i>	<u>\$ 14,482,398</u>

See accompanying notes to the basic financial statements.

# 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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 12,451,671	\$ 12,451,671	\$ 12,312,242	\$ (139,429)
Permissive Sales Tax	59,000	59,000	59,197	197
Charges for Services	12,159,597	8,962,090	10,720,471	1,758,381
Licenses and Permits	38,000	38,000	38,170	170
Fines and Forfeitures	429,300	429,300	521,883	92,583
Intergovernmental	7,488,700	7,388,700	8,211,075	822,375
Interest	1,000,000	1,000,000	976,115	(23,885)
Rentals	118,000	118,000	490,812	372,812
Other	254,001	512,101	662,243	150,142
<b>Total Revenues</b>	<u>33,998,269</u>	<u>30,958,862</u>	<u>33,992,208</u>	<u>3,033,346</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	21,946,127	24,265,142	22,397,433	1,867,709
Judicial	12,129,299	11,742,955	11,369,837	373,118
Public Safety	1,425,350	1,432,975	1,413,860	19,115
Public Works	1,246,147	561,806	561,212	594
Human Services	1,858,431	1,858,430	1,868,284	(9,854)
<b>Total Expenditures</b>	<u>38,605,354</u>	<u>39,861,308</u>	<u>37,610,626</u>	<u>2,250,682</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(4,607,085)</u>	<u>(8,902,446)</u>	<u>(3,618,418)</u>	<u>5,284,028</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	63,098	63,098
Transfers In	1,000,000	1,000,000	570,716	(429,284)
Transfers Out	-	(1,612,478)	(1,530,000)	82,478
<b>Total Other Financing Sources (Uses)</b>	<u>1,000,000</u>	<u>(612,478)</u>	<u>(896,186)</u>	<u>(283,708)</u>
<b>Net Change in Fund Balance</b>	<u>(3,607,085)</u>	<u>(9,514,924)</u>	<u>(4,514,604)</u>	<u>5,000,320</u>
<b>Fund Balance at Beginning of Year</b>	<u>6,259,956</u>	<u>6,259,956</u>	<u>6,259,956</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>5,044,908</u>	<u>5,044,908</u>	<u>5,044,908</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 7,697,779</u>	<u>\$ 1,789,940</u>	<u>\$ 6,790,260</u>	<u>\$ 5,000,320</u>

See accompanying notes to the basic financial statements.



# STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Board of Developmental Disabilities  
 For the Year Ended December 31, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 27,486,795	\$ 27,486,795	\$ 27,358,221	\$ (128,574)
Charges for Services	50,016	50,016	971,039	921,023
Intergovernmental	20,562,089	20,656,889	23,073,996	2,417,107
Rentals	-	-	120	120
Other	<u>1,642,182</u>	<u>1,642,182</u>	<u>1,122,511</u>	<u>(519,671)</u>
<b>Total Revenues</b>	<u>49,741,082</u>	<u>49,835,882</u>	<u>52,525,887</u>	<u>2,690,005</u>
<b>Expenditures</b>				
Current:				
Health	<u>53,608,719</u>	<u>59,556,758</u>	<u>56,277,596</u>	<u>3,279,162</u>
<b>Deficiency of Revenues Under Expenditures</b>	(3,867,637)	(9,720,876)	(3,751,709)	5,969,167
<b>Other Financing Use</b>				
Transfers Out	<u>(386,631)</u>	<u>(385,862)</u>	<u>(350,000)</u>	<u>35,862</u>
<b>Net Change in Fund Balance</b>	(4,254,268)	(10,106,738)	(4,101,709)	6,005,029
<b>Fund Balance Beginning of Year</b>	33,476,516	33,476,516	33,476,516	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,867,323</u>	<u>2,867,323</u>	<u>2,867,323</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 32,089,571</u>	<u>\$ 26,237,101</u>	<u>\$ 32,242,130</u>	<u>\$ 6,005,029</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, 2013*

	Budgeted Amounts		Actual	Variance with Final Budget Over/(Under)
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,636,508	\$ 5,636,508	\$ 5,596,373	\$ (40,135)
Intergovernmental	24,328,789	24,328,789	22,302,543	(2,026,246)
Other	<u>5,000</u>	<u>5,000</u>	<u>180,230</u>	<u>175,230</u>
<b>Total Revenues</b>	<u>29,970,297</u>	<u>29,970,297</u>	<u>28,079,146</u>	<u>(1,891,151)</u>
<b>Expenditures</b>				
Current:				
Health	<u>34,571,239</u>	<u>34,571,237</u>	<u>34,057,557</u>	<u>513,680</u>
<b>Net Change in Fund Balance</b>	(4,600,942)	(4,600,940)	(5,978,411)	(1,377,471)
<b>Fund Balance Beginning of Year</b>	6,392,419	6,392,419	6,392,419	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,091,300</u>	<u>4,091,300</u>	<u>4,091,300</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 5,882,777</u>	<u>\$ 5,882,779</u>	<u>\$ 4,505,308</u>	<u>\$ (1,377,471)</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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 7,891,111	\$ 7,891,111	\$ 7,821,744	\$ (69,367)
Charges for Services	-	-	1,431,984	1,431,984
Intergovernmental	15,441,757	15,441,757	16,255,046	813,289
Other	95,049	95,049	114,283	19,234
<b>Total Revenues</b>	<u>23,427,917</u>	<u>23,427,917</u>	<u>25,623,057</u>	<u>2,195,140</u>
<b>Expenditures</b>				
Current:				
Human Services	29,549,760	33,150,261	26,166,437	6,983,824
<b>Net Change in Fund Balance</b>	(6,121,843)	(9,722,344)	(543,380)	9,178,964
<b>Fund Balance Beginning of Year</b>	8,540,318	8,540,318	8,540,318	-
<b>Prior Year Encumbrances Appropriated</b>	2,689,844	2,689,844	2,689,844	-
<b>Fund Balance End of Year</b>	<u>\$ 5,108,319</u>	<u>\$ 1,507,818</u>	<u>\$ 10,686,782</u>	<u>\$ 9,178,964</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, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Intergovernmental	\$ 24,704,932	\$ 24,704,932	\$ 20,567,063	\$ (4,137,869)
Other	<u>5,000,000</u>	<u>5,000,000</u>	<u>7,545,079</u>	<u>2,545,079</u>
<b>Total Revenues</b>	<u>29,704,932</u>	<u>29,704,932</u>	<u>28,112,142</u>	<u>(1,592,790)</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>30,295,905</u>	<u>33,295,905</u>	<u>30,777,638</u>	<u>2,518,267</u>
<b>Net Change in Fund Balance</b>	(590,973)	(3,590,973)	(2,665,496)	925,477
<b>Fund Balance Beginning of Year</b>	3,060,091	3,060,091	3,060,091	-
<b>Prior Year Encumbrances Appropriated</b>	<u>590,973</u>	<u>590,973</u>	<u>590,973</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 3,060,091</u>	<u>\$ 60,091</u>	<u>\$ 985,568</u>	<u>\$ 925,477</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) - Justice System Sales Tax  
For the Year Ended December 31, 2013*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
<b>Revenues</b>				
Permissive Sales Tax	\$ 22,500,000	\$ 23,500,000	\$ 26,113,770	\$ 2,613,770
Other	-	-	9	9
<b>Total Revenues</b>	<u>22,500,000</u>	<u>23,500,000</u>	<u>26,113,779</u>	<u>2,613,779</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive	4,909,152	4,909,152	4,909,152	-
Public Safety	<u>17,937,215</u>	<u>19,763,878</u>	<u>18,777,095</u>	<u>986,783</u>
<b>Total Expenditures</b>	<u>22,846,367</u>	<u>24,673,030</u>	<u>23,686,247</u>	<u>986,783</u>
<b>Net Change in Fund Balance</b>	(346,367)	(1,173,030)	2,427,532	3,600,562
<b>Fund Balance Beginning of Year</b>	<u>1,362,619</u>	<u>1,362,619</u>	<u>1,362,619</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 1,016,252</u>	<u>\$ 189,589</u>	<u>\$ 3,790,151</u>	<u>\$ 3,600,562</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Fund Net Position

### Proprietary Funds

December 31, 2013

	Enterprise Funds		Governmental	
	Sewer	Other Enterprise Funds	Activities - Internal Service Fund	
<b>Assets</b>				
<b>Current Assets:</b>				
Equity in Pooled Cash and Investments	\$ 18,000,249	\$ 1,365,646	\$ 19,365,895	\$ 11,972,234
Cash and Investments in Segregated Accounts	1,500	-	1,500	-
Cash and Investments with Escrow Agents	199,348	-	199,348	-
Accounts Receivable	3,817,307	80,684	3,897,991	3,590
Intergovernmental Receivable	178,984	-	178,984	-
Special Assessments Receivable	1,339,011	-	1,339,011	-
Prepaid Items	27,621	-	27,621	-
Materials and Supplies Inventory	296,279	-	296,279	-
<b>Total Current Assets</b>	<b>23,860,299</b>	<b>1,446,330</b>	<b>25,306,629</b>	<b>11,975,824</b>
<b>Non-Current Assets:</b>				
Land and Construction in Progress	4,515,840	26,400	4,542,240	-
Depreciable Capital Assets, Net	137,185,810	6,627,904	143,813,714	-
<b>Total Non-Current Assets</b>	<b>141,701,650</b>	<b>6,654,304</b>	<b>148,355,954</b>	<b>-</b>
<b>Total Assets</b>	<b>165,561,949</b>	<b>8,100,634</b>	<b>173,662,583</b>	<b>11,975,824</b>
<b>Liabilities</b>				
<b>Current Liabilities:</b>				
Accounts Payable	129,823	29,642	159,465	71,760
Accrued Wages	119,170	13,165	132,335	4,872
Contracts Payable	878,928	-	878,928	-
Retainage Payable	199,348	-	199,348	-
Intergovernmental Payable	870,477	13,269	883,746	576,494
Deposits Held and Due to Other Funds	1,500	-	1,500	-
Interfund Payable	14,992	-	14,992	-
Claims Payable	-	-	-	1,906,503
Compensated Absences Payable	88,994	4,490	93,484	-
Notes Payable	438,000	-	438,000	-
Intergovernmental Loans Payable	1,799,438	-	1,799,438	-
OPWC Loans Payable	65,287	-	65,287	-
OWDA Loans Payable	1,222,074	-	1,222,074	-
General Obligation Bonds Payable	1,544,430	75,000	1,619,430	-
<b>Total Current Liabilities</b>	<b>7,372,461</b>	<b>135,566</b>	<b>7,508,027</b>	<b>2,559,629</b>
<b>Long-Term Liabilities:</b>				
Compensated Absences Payable - Net of Current Portion	500,216	11,757	511,973	12,956
Intergovernmental Loans Payable - Net of Current Portion	13,617,798	-	13,617,798	-
Claims Payable - Net of Current Portion	-	-	-	3,557,108
OPWC Loans Payable - Net of Current Portion	417,430	-	417,430	-
OWDA Loans Payable - Net of Current Portion	6,326,953	-	6,326,953	-
General Obligation Bonds Payable - Net of Current Portion	9,114,130	155,000	9,269,130	-
<b>Total Long-Term Liabilities</b>	<b>29,976,527</b>	<b>166,757</b>	<b>30,143,284</b>	<b>3,570,064</b>
<b>Total Liabilities</b>	<b>37,348,988</b>	<b>302,323</b>	<b>37,651,311</b>	<b>6,129,693</b>
<b>Net Position</b>				
Net Investment in Capital Assets	106,304,796	6,424,304	112,729,100	-
Unrestricted	21,908,165	1,374,007	23,282,172	5,846,131
<b>Total Net Position</b>	<b>\$ 128,212,961</b>	<b>\$ 7,798,311</b>	<b>\$ 136,011,272</b>	<b>\$ 5,846,131</b>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Revenues, Expenses and Changes in Fund Net Position

### Proprietary Funds

For the Year Ended December 31, 2013

	Enterprise Funds			Governmental Activities -
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
<b>Operating Revenues</b>				
Charges for Services	\$ 21,870,301	\$ 1,185,570	\$ 23,055,871	\$ 17,811,781
Other	<u>40,672</u>	<u>2,133</u>	<u>42,805</u>	<u>803,031</u>
<i>Total Operating Revenues</i>	<u>21,910,973</u>	<u>1,187,703</u>	<u>23,098,676</u>	<u>18,614,812</u>
<b>Operating Expenses</b>				
Personal Services	4,648,688	488,834	5,137,522	90,978
Contractual Services	9,606,566	297,364	9,903,930	62,197
Materials and Supplies	813,940	18,747	832,687	5,213
Claims	-	-	-	18,129,752
Depreciation	5,006,892	195,170	5,202,062	-
Other	<u>91,052</u>	<u>64,830</u>	<u>155,882</u>	<u>401,558</u>
<i>Total Operating Expenses</i>	<u>20,167,138</u>	<u>1,064,945</u>	<u>21,232,083</u>	<u>18,689,698</u>
<i>Operating Income (Loss)</i>	<u>1,743,835</u>	<u>122,758</u>	<u>1,866,593</u>	<u>(74,886)</u>
<b>Non-Operating Revenues (Expense)</b>				
Capital Grants	2,932,186	-	2,932,186	-
Operating Grants	-	4,055	4,055	-
Loss on Disposal of Capital Assets	(6,927)	-	(6,927)	-
Bond Issuance Costs	(68,757)	-	(68,757)	-
Interest and Fiscal Charges	<u>(1,192,753)</u>	<u>(7,650)</u>	<u>(1,200,403)</u>	<u>-</u>
<i>Total Non-Operating Revenues (Expense)</i>	<u>1,663,749</u>	<u>(3,595)</u>	<u>1,660,154</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions</i>	3,407,584	119,163	3,526,747	(74,886)
Capital Contributions	<u>1,283,651</u>	<u>-</u>	<u>1,283,651</u>	<u>-</u>
<i>Change in Net Position</i>	4,691,235	119,163	4,810,398	(74,886)
<i>Net Position Beginning of Year (Restated - See Note 2-U)</i>	<u>123,521,726</u>	<u>7,679,148</u>	<u>131,200,874</u>	<u>5,921,017</u>
<i>Net Position End of Year</i>	<u>\$ 128,212,961</u>	<u>\$ 7,798,311</u>	<u>\$ 136,011,272</u>	<u>\$ 5,846,131</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2013

	Enterprise Funds		Governmental
	Sewer	Other Enterprise Funds	Activities - Internal Service Funds
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 21,532,295	\$ 1,148,648	\$ 22,680,943
Cash Received from Interfund Services Provided	-	-	17,811,781
Cash Received from Other Operating Receipts	40,672	2,133	42,805
Cash Received for Special Assessments	260,031	-	260,031
Cash Payments to Suppliers for Goods and Services	(1,123,263)	(18,832)	(1,142,095)
Cash Payments to Employees for Services and Benefits	(4,950,396)	(504,645)	(5,455,041)
Cash Payments for Contractual Services	(9,096,443)	(295,928)	(9,392,371)
Cash Payments for Claims	-	-	(17,550,019)
Other Cash Payments	(87,307)	(64,168)	(151,475)
<b>Net Cash Used for Operating Activities</b>	<b>6,575,589</b>	<b>267,208</b>	<b>6,842,797</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Capital Grants	2,753,202	-	2,753,202
Operating Grants	-	4,055	4,055
Proceeds of Bond Anticipation Notes	438,000	-	438,000
Proceeds of OPWC Loans	181,046	-	181,046
Payment for Capital Acquisitions	(4,928,270)	(141,222)	(5,069,492)
Principal Payments on Debt	(4,957,760)	(75,000)	(5,032,760)
Bond Issuance Costs	(68,757)	-	(68,757)
Interest Payments on Debt	(1,192,753)	(7,650)	(1,200,403)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<b>(7,775,292)</b>	<b>(219,817)</b>	<b>(7,995,109)</b>
<b>Net Increase (Decrease) in Cash and Investments</b>	<b>(1,199,703)</b>	<b>47,391</b>	<b>(1,152,312)</b>
<b>Cash and Investments Beginning of Year</b>	<b>19,201,452</b>	<b>1,318,255</b>	<b>20,519,707</b>
<b>Cash and Investments End of Year</b>	<b>\$ 18,001,749</b>	<b>\$ 1,365,646</b>	<b>\$ 19,367,395</b>

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

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

Operating Income (Loss)	\$ 1,743,835	\$ 122,758	\$ 1,866,593	\$ (74,886)
Adjustments:				
Depreciation	5,006,892	195,170	5,202,062	-
(Increase) Decrease in Assets:				
Accounts Receivable	(338,006)	(36,922)	(374,928)	(210)
Prepaid Items	5,272	-	5,272	-
Special Assessments Receivable	260,031	-	260,031	-
Materials and Supplies Inventory	(295,726)	-	(295,726)	-
Increase (Decrease) in Liabilities:				
Accounts Payable	54,140	1,430	55,570	(56,567)
Accrued Wages	(98,354)	(10,298)	(108,652)	(1,678)
Contracts Payable	21,611	-	21,611	-
Deposits Held and Due to Others	1,500	-	1,500	-
Claims Payable	-	-	-	634,804
Compensated Absences Payable	(188,094)	(4,657)	(192,751)	(4,607)
Matured Compensated Absences Payable	(9,566)	-	(9,566)	-
Intergovernmental Payable	412,054	(273)	411,781	1,398
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 6,575,589</b>	<b>\$ 267,208</b>	<b>\$ 6,842,797</b>	<b>\$ 498,254</b>

### Noncash Capital Financing Activities:

Developers donated \$1,283,651 of sewer lines to the sewer fund.

The County has capitalized \$851,314 of assets that have been obtained on credit.

See accompanying notes to the basic financial statements.



**Stark County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2013*

	Private Purpose Trust	Agency Funds
	<u>                    </u>	<u>                    </u>
<b><i>Assets</i></b>		
Equity in Pooled Cash and Investments	\$ 174,813	\$ 22,762,228
Cash and Investments in Segregated Accounts	-	2,561,464
Intergovernmental Receivable	-	12,006,280
Taxes Receivable	-	340,272,415
Special Assessments Receivable	<u>-</u>	<u>15,775,657</u>
<b><i>Total Assets</i></b>	<u>174,813</u>	<u>\$ 393,378,044</u>
<b><i>Liabilities</i></b>		
Intergovernmental Payable	-	\$ 377,322,767
Deposits Held and Due to Others	-	3,305,526
Undistributed Monies	<u>-</u>	<u>12,749,751</u>
<b><i>Total Liabilities</i></b>	<u>-</u>	<u>\$ 393,378,044</u>
<b><i>Net Position</i></b>		
Held in Trust for Private Purposes	<u>\$ 174,813</u>	

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Changes in Fiduciary Net Position

### Fiduciary Fund

For the Year Ended December 31, 2013

	<u>Private Purpose Trust</u>
<b><i>Additions</i></b>	
Contributions	<u>\$ 10,860</u>
<b><i>Deductions</i></b>	
Other	<u>926</u>
<b><i>Change in Net Position</i></b>	9,934
<b><i>Net Position Beginning of Year</i></b>	<u>164,879</u>
<b><i>Net Position End of Year</i></b>	<u>\$ 174,813</u>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Net Position

### The Workshops, Incorporated - Component Unit

December 31, 2013

#### Assets

Cash and Cash Equivalents	\$	59,925
Accounts Receivable		423,430
Inventories		84,644
Investments		745,748
Prepaid Expenses		29,023
Property and Equipment:		
Operational Equipment		534,726
Administrative Office Equipment		106,475
Administrative Software		85,756
Administrative Office Furniture		15,430
Building Improvements		<u>38,227</u>
		780,614
Accumulated Depreciation		<u>(739,713)</u>
		<u>40,901</u>
<b>Total Assets</b>	<b>\$</b>	<b><u><u>1,383,671</u></u></b>

#### Liabilities and Net Position

##### Liabilities

Accounts Payable	\$	21,203
Deferred Revenue		8,333
Accrued Expenses:		
Wages		81,879
Payroll Taxes		2,995
Workers' Compensation		29,173
Sales Tax		3,178
Employee Benefits		<u>5,019</u>
		<u>122,244</u>
<b>Total Liabilities</b>		<b><u>151,780</u></b>
Unrestricted Net Position		1,230,555
Temporarily Restricted Net Position		<u>1,336</u>
<b>Total Net Position</b>		<b><u>1,231,891</u></b>
<b>Total Liabilities and Net Position</b>	<b>\$</b>	<b><u><u>1,383,671</u></u></b>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

## Statement of Activities

### The Workshops, Incorporated - Component Unit

December 31, 2013

#### *Changes in Unrestricted Net Position*

<b>Revenues</b>	
Sales and Services	\$ 2,536,909
Investment Income	26,746
Gain on Investments Reported at Fair Value	48,620
Contributions	880
In-Kind Contributions	1,620,889
Other	76,570
Net Position Released from Restrictions	<u>4,500</u>
<b>Total Unrestricted Revenues</b>	<u>4,315,114</u>
<b>Expenses</b>	
Program Services:	
Rehabilitation and Training	3,892,381
Supporting Services:	
General and Administration	<u>377,697</u>
<b>Total Expenses</b>	<u>4,270,078</u>
<b>Change in Unrestricted Net Position</b>	45,036
<b>Changes in Temporarily Restricted Net Position</b>	
Net Position Released from Restrictions	<u>(4,500)</u>
<b>Change in Net Position</b>	40,536
<b>Net Position at Beginning of Year</b>	<u>1,191,355</u>
<b>Net Position End of Year</b>	<u><u>\$ 1,231,891</u></u>

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

## **NOTE 1. THE COUNTY AND REPORTING ENTITY**

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

### ***Reporting Entity***

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

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

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

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

***Discretely Presented Component Units*** The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. A third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 26, 27, and 28 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. In 2012, the Stark County Land Reutilization Corporation ("Land Bank") was developed. The Land Bank also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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

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

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

***The Stark County Land Reutilization Corporation (Land Bank)*** - The Land Bank is a county land reutilization corporation that was formed on March 21, 2012 when the Stark County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Land Bank, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors is primarily made up of elected officials of the County. Separately issued financial statements can be obtained from the Land Bank by contacting Alexander Zumbar, Stark County Treasurer, 110 Central Plaza, Canton, Ohio 44702.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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

*Multi-County Juvenile Attention System*  
*Stark Council of Governments*  
*Stark County Regional Planning Commission*  
*Stark-Tuscarawas-Wayne Joint Solid Waste Management District*  
*Community Improvement Corporation of Stark County*  
*Akron-Canton Regional Airport*  
*Stark County Tax Incentive Review Council*  
*Northeast Ohio Trade and Economic Consortium*

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

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

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

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

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

## **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The 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 Position 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 Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation of the government-

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

wide financial statements. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

Net position should be reported as restricted when constraints placed on its net position use is 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 position restricted for special programs result from special revenue funds and the restrictions on their 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 deferred outflows of resources and liabilities and deferred inflows of resources 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.



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

**Board of Developmental Disabilities** - The Board of Developmental Disabilities Fund accounts for the operations of a school and the costs of administering a workshop for the 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.

**Justice System Sales Tax** - The Justice System Sales Tax Fund accounts for revenue from the sales and use tax to be used strictly for criminal justice expenditures.

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

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, 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 108 for a further definition. The County has presented the following major proprietary fund:

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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

## ***C. Measurement Focus***

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

**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 deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. 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 outflows/inflows of resources, and in the presentation of expenses versus expenditures.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

**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.

**Deferred Outflows/Inflows of Resources** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The County does not have any deferred outflows of resources.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, homestead and rollback, income taxes, estate taxes, sales taxes and intergovernmental local, state monies and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

**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.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

## ***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 and Investments***

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

During 2013, investments were limited to federal agency securities, manuscript bonds, money market, repurchase agreements, 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 2013. 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, 2013.

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 2013 amounted to \$541,889, which includes \$503,970 assigned from other County funds.

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

For presentation on financial statements, funds included within the Treasurer’s cash management pool and investments with an original maturity of three months or less are presented on the financial statements as “Equity in Pooled Cash and Investments.” Investments with an original maturity of more than three months that are not made from the pool are reported as “investments.”

## G. Inventory

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

## H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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 position 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 position and in the respective funds.

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

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<i>Description</i>	<i>Governmental Activities Estimated Lives</i>	<i>Business-Type Activities Estimated Lives</i>
<i>Improvements Other than Buildings</i>	<i>15 years</i>	<i>15 years</i>
<i>Buildings and Improvements</i>	<i>30-50 years</i>	<i>30-50 years</i>
<i>Furniture, Fixtures and Equipment</i>	<i>5-15 years</i>	<i>5-15 years</i>
<i>Sewer Rights</i>		<i>40 years</i>
<i>Infrastructure</i>	<i>30-50 years</i>	<i>30-50 years</i>

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

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

### ***J. Interfund Balances***

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

### ***K. Compensated Absences***

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

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

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

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

### ***L. Accrued Liabilities and Long-term Obligations***

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

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

### ***M. Fund Balances***

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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

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

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

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners. The County Commissioners have by resolution authorized the Auditor to assign fund balance. The County Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

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

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

## ***N. Net Position***

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, 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 position is reported as restricted when there are limitations imposed on their use either through the constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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

## ***O. Operating Revenues and Expenses***

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

## ***P. Contributions of Capital***

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

## ***Q. Interfund Activity***

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

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

## ***R. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2013.

## ***S. Estimates***

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



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## T. Implementation of New Accounting Policies

For the year ended December 31, 2013, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 61, "The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34," GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," and GASB Statement No. 66, "Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62."

GASB Statement No. 61 improves guidance for including, presenting and disclosing information about component units and equity interest transactions of a financial reporting entity. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the County.

GASB Statement No. 65 properly classifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues). These changes were incorporated in the County's 2013 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 66 resolves conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting and thereby enhance the usefulness of the financial reports. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the County.

## U. Restatement of Net Position

Net position has been restated for the sewer fund at January 1, 2013 due to the County recording intergovernmental loans and the capitalization of the sewer rights associated with those loans. The adjustments had the following effect on the business-type activities as previously reported:

	<u>Sewer</u>	<u>Business-Type Activities</u>
Previously Reported Net Position, December 31, 2012	\$ 116,433,054	\$ 124,112,202
Adjustments:		
Depreciable assets (net)	24,249,954	24,249,954
Intergovernmental Loans	<u>(17,161,282)</u>	<u>(17,161,282)</u>
Restated Net Position, January 1, 2013	<u>\$ 123,521,726</u>	<u>\$ 131,200,874</u>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

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

Adjustments necessary to convert the results of operations at the end of the year 2013 on the Budget basis to the GAAP basis are as follows:

	<i>General</i>	<i>Board of Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>	<i>Justice System Sales Tax</i>
<i>GAAP Basis</i>	\$ 830,767	\$ 1,022,813	\$ 982,871	\$ 4,227,019	\$ (4,685,696)	\$ 4,655,781
<i>Net Adjustment for Revenue Accruals</i>	1,291,521	739,895	(2,161,164)	135,388	6,186,639	374,576
<i>Net Adjustment for Expenditure Accruals</i>	(324,953)	(2,948,750)	525,304	(1,753,113)	(3,530,879)	(55,445)
<i>Funds Budgeted Elsewhere*</i>	(889,176)	-	-	-	-	-
<i>Encumbrances</i>	(5,422,763)	(2,915,667)	(5,325,422)	(3,152,674)	(635,560)	(2,547,380)
<i>Budget Basis</i>	\$ (4,514,604)	\$ (4,101,709)	\$ (5,978,411)	\$ (543,380)	\$ (2,665,496)	\$ 2,427,532

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

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

## **NOTE 4. FUND DEFICIT**

At December 31, 2013, the Engineer's Construction capital projects fund and the Workers' Compensation internal service fund had deficit fund balances of \$193,581 and \$2,213,716 respectively, as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

## **NOTE 5. DEPOSITS AND INVESTMENTS**

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

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States; Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
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.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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 institution.
6. The State Treasurer's investment pool (STAR Ohio) and STAR Plus.
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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

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

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.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

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

## A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At year-end, the carrying amount of the County's deposits was \$4,726,172 and the bank balance was \$7,248,879. Of the bank balance \$1,671,177 was covered by Federal depository insurance and \$5,577,702 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

## B. Investments

As of December 31, 2013, the primary government had the following investments (based on quoted market prices) and maturities:

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$ 11,456,234	\$ 1,006,615	\$ 1,001,506	\$ 9,448,113	6.91%
FFCB Notes	30,748,137	8,749,999	13,996,712	8,001,426	18.55%
FHLM Notes	32,710,730	1,002,381	8,833,123	22,875,226	19.74%
FNMA Notes	35,378,602	2,010,780	6,503,465	26,864,357	21.35%
STAROhio	2,739,835	2,739,835	-	-	1.65%
Money Markets	33,183,488	33,183,488	-	-	20.02%
Repurchase Agreements	12,615,000	12,615,000	-	-	7.61%
Treasury Note	6,222,812	1,750,586	4,472,226	-	3.75%
Manuscript Bonds	699,454	699,454	-	-	0.42%
<b>Total Investments</b>	<b>\$ 165,754,292</b>	<b>\$ 63,758,138</b>	<b>\$ 34,807,032</b>	<b>\$ 67,189,122</b>	<b>100%</b>

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

**Credit Risk** – To mitigate the risk of loss due to the failure of a security issuer to pay or make timely payments of principal or interest, the County’s policy for reducing credit risk ensures that minimum credit quality ratings exist prior to the purchase of investments. The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor’s and Aaa from Moody’s. Standard & Poor’s has assigned STAROhio as an AAAM money market rating. The County had investments in five other money market accounts at year-end, each rated AAAM by Standard & Poor’s. The County’s investment in repurchase agreements is collateralized by underlying securities pledged by the investment’s counterparty, not in the name of the County. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of the securities subject to a repurchase agreement by 2 percent. STAROhio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of December 31, 2013, is 53.4 days and carries a rating of AAAM by Standard and 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. Refer to the previous table for diversification.

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

## **NOTE 6. PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2013 for real and public utility property taxes represents collections of the 2012 taxes.

2013 real property taxes were levied after October 1, 2013 on the assessed value as of January 1, 2013, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2013 real property taxes are collected in and intended to finance 2014.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes which became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

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

The full tax rate for all County operations for the year ended December 31, 2013, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property upon which 2013 property tax receipts were based are as follows:

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<i>Real Property</i>	\$ 6,102,068,950
<i>Public Utility Personal Property</i>	<u>326,437,220</u>
<i>Total Assessed Value</i>	<u><u>\$ 6,428,506,170</u></u>

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

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, 2013, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2013 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

## **NOTE 7. PERMISSIVE SALES AND USE TAX**

A .5 percent sales tax was passed in the November 2011 general election and proceeds resumed in July 2012. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Permissive sales and use taxes revenue recognized in 2013 totaled \$29,680,931 including monies attributable to state motor vehicle licensing sales. \$25,739,194 of this total was attributable to the County sales and use tax.

## **NOTE 8. RECEIVABLES**

Receivables at December 31, 2013 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, 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.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$19,366,690 for the County as a whole. Incurred but unreported claims of \$1,230,597 as of December 31, 2013 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 \$4,233,014 have been accrued as a liability at December 31, 2013.

The total claims liability of \$5,463,611 reported in the internal service funds at December 31, 2013, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and do not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2012 and 2013 were:

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	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2012	\$ 3,627,318	\$ 16,238,028	\$ 15,036,539	\$ 4,828,807
2013	4,828,807	18,129,752	17,494,948	5,463,611

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2013 was as follows:

	<i>Balance 1/1/2013</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/2013</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 15,966,199	\$ 214,459	\$ -	\$ 16,180,658
<i>Construction in progress</i>	17,783,350	14,541,771	(16,780,953)	15,544,168
<i>Total capital assets not being depreciated</i>	<u>33,749,549</u>	<u>14,756,230</u>	<u>(16,780,953)</u>	<u>31,724,826</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	81,555,720	2,300,929	(7,600)	83,849,049
<i>Improvements other than buildings</i>	2,170,305	48,278	-	2,218,583
<i>Furniture, fixtures and equipment</i>	36,448,308	2,423,510	(765,509)	38,106,309
<i>Infrastructure</i>	171,646,634	13,280,854	(694,526)	184,232,962
<i>Total other capital assets</i>	<u>291,820,967</u>	<u>18,053,571</u>	<u>(1,467,635)</u>	<u>308,406,903</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(44,796,959)	(2,205,262)	1,520	(47,000,701)
<i>Improvements other than buildings</i>	(1,440,970)	(95,903)	-	(1,536,873)
<i>Furniture, fixtures and equipment</i>	(26,803,026)	(2,319,690)	763,645	(28,359,071)
<i>Infrastructure</i>	(70,565,065)	(7,339,359)	603,905	(77,300,519)
<i>Total accumulated depreciation</i>	<u>(143,606,020)</u>	<u>(11,960,214)</u>	<u>1,369,070</u>	<u>(154,197,164)</u>
<i>Other capital assets, net</i>	<u>148,214,947</u>	<u>6,093,357</u>	<u>(98,565)</u>	<u>154,209,739</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 181,964,496</u>	<u>\$ 20,849,587</u>	<u>\$ (16,879,518)</u>	<u>\$ 185,934,565</u>

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
<i>Legislative and Executive</i>	\$ 670,837	<i>Sewer</i>	\$ 5,006,892
<i>Judicial</i>	106,320	<i>Water</i>	194,937
<i>Public Safety</i>	1,593,449	<i>Molly</i>	233
<i>Public Works</i>	8,532,219	<i>Total Depreciation Expense</i>	<u>\$ 5,202,062</u>
<i>Health</i>	958,219		
<i>Human Services</i>	99,170		
<i>Total Depreciation Expense</i>	<u>\$ 11,960,214</u>		

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

Capital Asset activity for the year ending December 31, 2013 continued:

	<i>Restated Balance 1/1/2013</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/2013</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 606,727	\$ -	\$ -	\$ 606,727
<i>Construction in progress</i>	1,016,172	5,058,443	(2,139,102)	3,935,513
<i>Total capital assets not being depreciated</i>	<u>1,622,899</u>	<u>5,058,443</u>	<u>(2,139,102)</u>	<u>4,542,240</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	7,867,463	-	-	7,867,463
<i>Improvements other than buildings</i>	1,268,813	-	-	1,268,813
<i>Furniture, fixtures and equipment</i>	5,476,419	487,353	(382,315)	5,581,457
<i>Sewer Rights</i>	29,923,863	-	-	29,923,863
<i>Infrastructure</i>	188,359,029	3,563,885	(131)	191,922,783
<i>Total other capital assets</i>	<u>232,895,587</u>	<u>4,051,238</u>	<u>(382,446)</u>	<u>236,564,379</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(5,235,075)	(138,539)	-	(5,373,614)
<i>Improvements other than buildings</i>	(798,519)	(82,507)	-	(881,026)
<i>Furniture, fixtures and equipment</i>	(4,218,601)	(435,762)	375,404	(4,278,959)
<i>Sewer Rights</i>	(5,673,909)	(748,097)	-	(6,422,006)
<i>Infrastructure</i>	(71,998,018)	(3,797,157)	115	(75,795,060)
<i>Total accumulated depreciation</i>	<u>(87,924,122)</u>	<u>(5,202,062)</u>	<u>375,519</u>	<u>(92,750,665)</u>
<i>Other capital assets, net</i>	<u>144,971,465</u>	<u>(1,150,824)</u>	<u>(6,927)</u>	<u>143,813,714</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 146,594,364</u>	<u>\$ 3,907,619</u>	<u>\$ (2,146,029)</u>	<u>\$ 148,355,954</u>

## NOTE 11. DEFINED BENEFIT PENSION PLANS

### A. Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension 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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

OPERS provides retirement, disability, survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2013, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 12.6 percent, respectively.

The County's 2013 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0 percent during calendar year 2013.

The County's required pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012 and 2011 were \$13,140,645, \$12,769,371 and \$12,780,909, respectively. For 2013, 89.5 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011. Contributions to the Member-Directed Plan for 2013 were \$272,516 made by the County and \$194,654 made by the plan members.

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

Plan Description - The School District participates in the State Teachers Retirement System of Ohio ("STRS Ohio"), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a publicly-available, stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

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

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

Funding Policy - For fiscal year 2013, plan members were required to contribute 10 percent of their annual covered salaries. The School District was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. 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 employer contributions. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions to STRS for the years ended December 31, 2013, 2012, and 2011 were \$416,627, \$409,627 and \$414,985, respectively; 96.5 percent has been contributed for 2013 and 100 percent has been contributed for 2012 and 2011. The unpaid contribution for 2013 is recorded as a liability.

### ***NOTE 12. POSTEMPLOYMENT BENEFITS***

#### ***A. Ohio Public Employees Retirement System***

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

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

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0 percent during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1.0 percent during calendar year 2013.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$966,813, \$3,661,481 and \$3,700,434, respectively. For 2013, 89.5 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2012 and 2011.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$29,759, \$29,259 and \$29,642, respectively; 96.6 percent has been contributed for 2013 and 100 percent for 2012 and 2011.

## ***NOTE 13. COMPENSATED ABSENCES***

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2013, the liability for unpaid compensated absences was \$9,869,926 for the entire County.

## ***NOTE 14. COMMITMENTS***

### ***A. Contractual Commitments***

The County had various contractual commitments outstanding at December 31, 2013. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$235,204 for special revenue funds, \$2,297,526 for the capital projects funds and \$14,157 for the enterprise funds.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## B. Other Commitments

The County utilized encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

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<u>Fund</u>	<u>Amount</u>
<i>General</i>	\$ 4,573,930
<i>Board of Developmental Disabilities</i>	2,070,937
<i>Mental Health</i>	3,919,206
<i>Children's Services</i>	2,498,454
<i>Public Assistance</i>	498,528
<i>Justice System Sales Tax</i>	2,348,810
<i>Other Governmental</i>	4,063,826
	<u>\$ 19,973,691</u>

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## NOTE 15. INTERFUND TRANSACTIONS

### A. Interfund Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. During 2013, the board of developmental disabilities fund transferred \$350,000 to the board of developmental disabilities capital projects fund. The general fund transferred \$30,000 and \$1,500,000 to the other public safety fund and the permanent improvement fund, respectively.

### B. Interfund Balances

Interfund balances for the year ended December 31, 2013, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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<u>Interfund Payable</u>	<u>Interfund Receivable</u>
	<u>Other</u>
	<u>Governmental</u>
<i>Sewer Fund</i>	\$ 14,992
<i>Nonmajor Governmental Funds</i>	77,090
<i>Total</i>	<u>\$ 92,082</u>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2013 were as follows:

	<i>Outstanding</i> <i>1/1/2013</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2013</i>	<i>Due Within</i> <i>One Year</i>
<b>GOVERNMENTAL ACTIVITIES:</b>					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>1997 - \$212,473 - 5.60%</i>					
<i>Sewer Project 500</i>	\$ 53,118	\$ -	\$ (10,624)	\$ 42,494	\$ 10,624
<i>1998 - \$28,903 - 5.25%</i>					
<i>Sewer Project 512</i>	8,670	-	(1,445)	7,225	1,445
<i>2004 - \$3,488,264 - 2.00-5.25%</i>					
<i>Various Sewer &amp; Water Projects</i>	2,323,069	-	(166,592)	2,156,477	172,423
<i>2010 - \$1,931,533 - 2.00-4.75%</i>					
<i>Various Sewer Projects</i>	1,705,968	-	(114,275)	1,591,693	116,561
<i>2010 - \$646,539 - 2.00-4.75%</i>					
<i>Various Water Projects</i>	442,764	-	(104,495)	338,269	106,586
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<b>4,533,589</b>	<b>-</b>	<b>(397,431)</b>	<b>4,136,158</b>	<b>407,639</b>
<i>OPWC LOANS:</i>					
<i>2007 - \$250,200 - 0%</i>					
<i>Atwater Avenue Bridge</i>	200,160	-	(12,510)	187,650	12,510
<i>2008 - \$798,630 - 0%</i>					
<i>Portage Street &amp; Lutz Avenue</i>	618,937	-	(39,931)	579,006	39,932
<i>2009 - \$733,800 - 0%</i>					
<i>Project #CS03K</i>	660,420	-	(24,460)	635,960	24,460
<i>2009 - \$881,249 - 0%</i>					
<i>Walnut Avenue Bridge</i>	807,812	-	(29,376)	778,436	29,375
<i>2009 - \$433,262 - 0%</i>					
<i>Third Street NW, Bridge</i>	397,157	-	(14,442)	382,715	14,442
<i>2009 - \$291,190 - 0%</i>					
<i>Various Road Resurfacing</i>	181,535	-	(13,965)	167,570	13,964
<i>2012 - \$550,000 - 0%</i>					
<i>Battlesburg St. Bridge</i>	259,301	172,408	-	431,709	14,390
<b>TOTAL OPWC LOANS</b>	<b>3,125,322</b>	<b>172,408</b>	<b>(134,684)</b>	<b>3,163,046</b>	<b>149,073</b>
<i>SIB LOAN - \$3,638,234 - 3%</i>	1,760,317	-	(766,564)	993,753	489,479
<i>CLAIMS</i>	4,828,807	18,129,752	(17,494,948)	5,463,611	1,906,503
<i>COMPENSATED ABSENCES</i>	8,854,306	6,042,127	(5,631,964)	9,264,469	6,031,226
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 23,102,341</b>	<b>\$ 24,344,287</b>	<b>\$ (24,425,591)</b>	<b>\$ 23,021,037</b>	<b>\$ 8,983,920</b>



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

	<i>Restated</i> <i>Outstanding</i> <i>1/1/2013</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2013</i>	<i>Due Within</i> <i>One Year</i>
<b>BUSINESS TYPE ACTIVITIES</b>					
<b>GENERAL OBLIGATION BONDS:</b>					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 1,091,931	\$ -	\$ (68,408)	\$ 1,023,523	\$ 72,577
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewerage System Refunding					
Bonds, Series 2003	5,535,000	-	(1,015,000)	4,520,000	1,050,000
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	5,531,266	-	(416,229)	5,115,037	421,853
2010 - \$450,000 - 2.00-4.75%					
Water Refunding	305,000	-	(75,000)	230,000	75,000
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>12,463,197</b>	<b>-</b>	<b>(1,574,637)</b>	<b>10,888,560</b>	<b>1,619,430</b>
<b>OPWC LOANS:</b>					
1994 - \$259,696 - 0%					
Sewer Project #487 - Repairs & Replacements	19,387	-	(12,924)	6,463	6,463
2013 - \$404,250 - 0%					
Sewer Project #566	-	181,046	-	181,046	-
1992 - \$289,500 - 0%					
Sewer Project #525 Repairs & Replacement	159,770	-	(19,970)	139,800	19,972
1998 - \$777,040 - 0%					
Sewer Project #501	194,260	-	(38,852)	155,408	38,852
<b>TOTAL OPWC LOANS</b>	<b>373,417</b>	<b>181,046</b>	<b>(71,746)</b>	<b>482,717</b>	<b>65,287</b>
<b>OWDA LOANS:</b>					
1995 - \$2,384,813					
Sewer Project #491 4.52%	474,854	-	(183,544)	291,310	192,010
1996 - \$2,924,222					
Sewer Project #475 4.52%	842,410	-	(197,210)	645,200	205,881
1997 - \$2,800,421					
Sewer Project #449 4.12%	1,025,783	-	(169,810)	855,973	176,878
1998 - \$5,461,604					
Sewer Project #493 3.50%	2,353,566	-	(302,254)	2,051,312	312,925
1998 - \$1,525,683					
Sewer Project #504 3.91%	640,649	-	(88,346)	552,303	91,834
2001 - \$4,691,450					
Nimishillen 5.27%	2,993,887	-	(184,427)	2,809,460	194,274
2010 - \$403,712					
Sewer Project #561 - 3.25%	279,982	-	(33,537)	246,445	34,636
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	110,227	-	(13,203)	97,024	13,636
<b>TOTAL OWDA LOANS</b>	<b>8,721,358</b>	<b>-</b>	<b>(1,172,331)</b>	<b>7,549,027</b>	<b>1,222,074</b>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

	<i>Restated Outstanding 1/1/2013</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2013</i>	<i>Due Within One Year</i>
<i>INTERGOVERNMENTAL LOANS:</i>					
2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	12,797,610	-	(1,040,921)	11,756,689	1,054,078
2000 - \$32,377					
Sewer Rights - Canton City #P506 - 2190 - 2.81%	329,116	-	(43,174)	285,942	44,395
2000 - \$4,469,861					
Sewer Rights - Canton City #P506 - 2717 - 2.64%	1,992,282	-	(262,715)	1,729,567	269,696
2000 - \$114,760					
Sewer Rights - Canton City #P506 - 3290 - 3.16%	51,382	-	(6,668)	44,714	6,881
2012 - \$1,380,759					
Sewer Rights - Canton City #P573 - 5736 - 3.2%	1,121,857	-	(267,253)	854,604	275,874
1996 - \$625,000					
Sewer Rights - Summit #Q932	93,750	-	(31,250)	62,500	31,250
1996 - \$636,131					
Sewer Rights - Summit #Q901	153,464	-	(47,941)	105,523	51,086
2005 - \$844,349					
Sewer Rights - Summit #Q908	621,821	-	(44,124)	577,697	66,178
<b>TOTAL INTERGOVERNMENTAL LOANS</b>	<b>17,161,282</b>	<b>-</b>	<b>(1,744,046)</b>	<b>15,417,236</b>	<b>1,799,438</b>
<b>COMPENSATED ABSENCES</b>	<b>798,208</b>	<b>82,956</b>	<b>(275,707)</b>	<b>605,457</b>	<b>93,484</b>
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 39,517,462</b>	<b>\$ 264,002</b>	<b>\$ (4,838,467)</b>	<b>\$ 34,942,997</b>	<b>\$ 4,799,713</b>

The Ohio Department of Transportation State Infrastructure Bank (SIB) loan was used for a road construction project and will be paid by Stark County Area Transportation Study as part of an agreement entered into with the County. The County still remains obligated for this loan. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Claims are paid from the self-insurance and workers' compensation internal service funds. For more information on claims, see Note 9. Compensated absences will be paid from the fund from which the employees' salaries are paid, primarily the general, board of developmental disabilities and the public assistance funds, which is the same as in prior years.

During 2012, the County was awarded a loan from OPWC in the amount of \$550,000 for the Battlesburg St. bridge project. At December 31, 2013, the County had only received proceeds of \$431,709.

The County's voted legal debt margin was \$159,212,654 with an unvoted debt margin of \$64,285,062 at December 31, 2013.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

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

<i>Fiscal Year</i>	<i>Governmental Activities</i>				
	<i>Special Assessment Bonds</i>		<i>SIB Loan</i>		<i>OPWC Loans</i>
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2014	\$ 407,639	\$ 175,398	\$ 489,479	\$ 26,169	\$ 149,073
2015	419,252	163,114	504,274	11,324	149,073
2016	343,723	147,356	-	-	149,074
2017	296,765	132,509	-	-	149,072
2018	299,131	118,850	-	-	149,074
2019-2023	1,545,195	381,807	-	-	745,365
2024-2028	719,645	105,536	-	-	683,508
2029-2033	104,806	7,525	-	-	413,336
2034-2038	-	-	-	-	413,336
2039-2043	-	-	-	-	162,135
<i>Totals</i>	<u>\$ 4,136,156</u>	<u>\$ 1,232,095</u>	<u>\$ 993,753</u>	<u>\$ 37,493</u>	<u>\$ 3,163,046</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.

In 1995, Stark County entered into a contractual agreement with the City of Canton for the improvement and future maintenance of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The project was financed by the three OWDA loans issued in 2002 by the City of Canton. The original loan was followed by two supplemental loans to cover change order costs beyond the original loan amount. All proceeds were received by the City of Canton and the City of Canton is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Canton. The total amount collectively owed to the City of Canton as of December 31, 2013 is \$2,060,223. This amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligation are 2.64, 2.81 and 3.16 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

In 2001, Stark County entered into a contractual agreement with the City of Massillon for the expansion and improvement of existing facilities and processes of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The project was financed mainly by OWDA debt issued in 2005 by the City of Massillon. All proceeds were received by the City of Massillon and the City of Massillon is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Massillon. The total amount owed to the City of Massillon is \$11,756,689 as of December 31, 2013. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 1.26 percent. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Massillon.

In 1996 and 2004, Stark County entered into contractual agreements with Summit County for the improvement of the Upper Tuscarawas Wastewater Treatment Plant through upgrades and equipment additions. Stark County residents are able to tap into this facility. The improvements will be financed through General Obligation bonds, OWDA debt and OPWC debt issued in 1996 and 2005 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant is a capital asset of Summit County. The total amount owed to Summit County is \$745,720 as of December 31, 2013. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligations vary. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County.

In 2010, Stark County entered into an agreement with the City of Canton for the engineering constructability review of the Water Reclamation Facility. The project was financed by an OWDA design loan issued by the City of Canton in 2012. All proceeds were received by the City of Canton and the City of Canton is responsible for the debt retirement and maintenance. The facility will be a capital asset of the City of Canton. The total amount owed to the City of Canton was \$854,604 as of December 31, 2013. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 3.20 percent. In 2014, this long-term liability became part of the \$41.7 million obligation to the City of Canton discussed in the following paragraph. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton.

In 2013, Stark County entered into a contractual agreement with the City of Canton for the construction of the Water Reclamation Facility that is in Stark County and that Stark County residents will be able to tap into. The total project is estimated to cost \$88.6 million, with Stark County's portion estimated to be \$41.7 million. The project was financed by two OWDA loans issued by the City of Canton. The first loan was issued in August 2013 for the acquisition of membrane separators and associated components. In early 2014, the City issued another OWDA loan for the construction, engineering assistance during construction, and the unpaid balance of the design loan (see preceding paragraph). All proceeds will be received by the City of Canton and the City of Canton will be responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Canton. As of December 31, 2013, the City of Canton had not received any proceeds from these two loans. Once these loan proceeds are received, Stark County's portion will be recorded on Stark County's books as a long-term liability in the sewer fund. The annual interest rate of the obligation is 3.39 and 3.38 percent, respectively.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

During 2010, the County issued bonds worth \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 that the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2013, \$2,355,000 of these bonds is considered defeased. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

During 2013, the County was awarded a loan from OPWC in the amount of \$404,250 for the Plain Township sewer project. At December 31, 2013, the County had only received proceeds of \$181,046. Since the loan is not fully drawn, the amortization schedule is not available and is not included in the summary below.

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

Fiscal Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2014	\$ 1,619,430	\$ 488,058	\$ 1,222,074	\$ 316,526	\$ 65,287	\$ 1,799,438	\$ 255,937
2015	1,697,817	417,973	1,172,412	264,628	58,823	1,816,035	239,098
2016	1,773,344	342,897	1,117,997	217,475	58,824	1,761,333	204,560
2017	1,490,302	261,748	930,555	173,184	58,823	1,496,019	174,943
2018	297,314	188,299	863,907	134,664	19,971	1,525,980	151,508
2019-2023	1,719,805	744,739	1,915,250	310,628	39,943	6,367,645	315,636
2024-2028	1,595,354	382,701	326,832	12,974	-	650,786	6,783
2029-2030	695,194	49,950	-	-	-	-	-
<b>Totals</b>	<b>\$ 10,888,560</b>	<b>\$ 2,876,365</b>	<b>\$ 7,549,027</b>	<b>\$ 1,430,079</b>	<b>\$ 301,671</b>	<b>\$ 15,417,236</b>	<b>\$ 1,348,465</b>

**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, 2013, the bonds have been repaid and are considered to be defeased. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2013

## 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 \$4.5 million in bonds issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2013, principal and interest paid totaled \$583,706. At December 31, 2013, the outstanding balance for the special assessment bonds was \$4,136,158 and payments were scheduled to be made through the year 2028.

## NOTE 18. NOTES PAYABLE

The County issued bond anticipation notes to finance sewer projects during the year. These notes were issued on December 19, 2013 and due December 20, 2014. The following is a schedule of the activity for the year:

	<u>Outstanding</u> <u>1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2013</u>
Project 559 - 0.91%	<u>\$ 470,000</u>	<u>\$ 438,000</u>	<u>\$ (470,000)</u>	<u>\$ 438,000</u>

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## NOTE 19. FUND BALANCES

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

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	Other Governmental Funds	Total
<i>Nonspendable for:</i>								
<i>Materials &amp; Supplies</i>								
Inventory	\$ 220,473	\$ 182,928	\$ 3,601	\$ 0	\$ 46,315	\$ 0	\$ 1,079,263	\$ 1,532,580
Prepaid Items	210,234	157,199	30,187	107,763	303,920	38,516	31,685	879,504
Unclaimed Monies	753,441	0	0	0	0	0	0	753,441
Other Purposes	213,888	0	0	0	0	0	0	213,888
<b>Total Nonspendable</b>	<b>1,398,036</b>	<b>340,127</b>	<b>33,788</b>	<b>107,763</b>	<b>350,235</b>	<b>38,516</b>	<b>1,110,948</b>	<b>3,379,413</b>
<i>Restricted for:</i>								
Debt Service	0	0	0	0	0	0	348,383	348,383
Capital Outlay	0	0	0	0	0	0	58,533	58,533
Road & Bridge Repair	0	0	0	0	0	0	3,607,286	3,607,286
Real Estate Assessment	0	0	0	0	0	0	3,597,488	3,597,488
Community Development	0	0	0	0	0	0	1,657,608	1,657,608
Public Safety	0	0	0	0	0	9,244,167	5,491,802	14,735,969
Health and Human Services	0	38,503,847	11,646,992	13,552,909	4,801,771	0	427,464	68,932,983
Other Purposes	0	0	0	0	0	0	8,576,192	8,576,192
<b>Total Restricted</b>	<b>0</b>	<b>38,503,847</b>	<b>11,646,992</b>	<b>13,552,909</b>	<b>4,801,771</b>	<b>9,244,167</b>	<b>23,764,756</b>	<b>101,514,442</b>
<i>Committed for:</i>								
Capital Outlay	0	0	0	0	0	0	2,089,168	2,089,168
Building Inspections	880,084	0	0	0	0	0	0	880,084
Other Purposes	220,069	0	0	0	0	0	490,259	710,328
<b>Total Committed</b>	<b>1,100,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,579,427</b>	<b>3,679,580</b>
<i>Assigned for:</i>								
Legislative and Executive	3,943,086	0	0	0	0	0	0	3,943,086
Judicial	175,414	0	0	0	0	0	0	175,414
Public Safety	42,869	0	0	0	0	0	0	42,869
Public Works	163,933	0	0	0	0	0	0	163,933
Human Services	78,792	0	0	0	0	0	0	78,792
Capital Outlay	0	0	0	0	0	0	6,775	6,775
<b>Total Assigned</b>	<b>4,404,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,775</b>	<b>4,410,869</b>
Unassigned	11,308,056	0	0	0	0	0	(193,581)	11,114,475
<b>Total Fund Balance</b>	<b>\$ 18,210,339</b>	<b>\$ 38,843,974</b>	<b>\$ 11,680,780</b>	<b>\$ 13,660,672</b>	<b>\$ 5,152,006</b>	<b>\$ 9,282,683</b>	<b>\$ 27,268,325</b>	<b>\$ 124,098,779</b>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## NOTE 20. JOINT VENTURES

**Multi-County Juvenile Attention System (System)** The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. In 2013, the County contributed \$3,919,152 to the System, which represents approximately 60 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

**Stark Council of Governments (Council)** The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$363,759 to the Council in 2013. 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 2013, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

## NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

**Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)** The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2013, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies



## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

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 2013, no monies were received from the County.

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

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

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

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

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

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

**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, 2013 the Network was holding \$3,702,459 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

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

### **NOTE 22. RELATED ORGANIZATIONS**

**Stark County Public Library (Library)** The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2013.

**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 2013.

# **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

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

During 2013, 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 \$880 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 \$1,620,889.

## ***NOTE 24. CONTINGENT LIABILITIES***

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

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

## ***NOTE 25. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL***

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately 0 percent of total Enterprise Fund operating revenue and expenses for 2013. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2013. Costs associated with closing the facility are not significant. The ultimate disposition of the facility is not expected to be at a loss to the County.

## ***NOTE 26. THE WORKSHOPS, INCORPORATED***

### ***A. Nature of Operations***

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

### ***B. Basis of Accounting***

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

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

### ***C. Basis of Presentation***

The Workshops reports information regarding its financial position and activities according to classes of net position: unrestricted net position, temporarily restricted net position and permanently restricted net position.

The Workshops had no permanently restricted net position at December 31, 2013.

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

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

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

At December 31, 2013, the Workshops cash and investment balances per the banks were not in excess of the insured limits.

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

### ***F. Investments***

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

### ***G. Property and Equipment***

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

### ***H. Contributions***

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## I. Risk Management

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

## J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by SCBDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by SCBDD. These in-kind contributions have been computed by SCBDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,620,889 for 2013.

At December 31, 2013, SCBDD owed the Workshops \$42,912 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$19,309,420 at December 31, 2013.

## K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2013:

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<i>Cash and Investments</i>	\$ 77,178
<i>Mutual Funds</i>	638,840
<i>Exchange Traded Funds</i>	9,290
<i>Real Estate Investment Trust</i>	20,440
	<u>\$ 745,748</u>

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## L. Inventories

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

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<i>Supplies</i>	\$ 7,319
<i>Work in Progress</i>	32,410
<i>Finished Goods</i>	44,915
	<u>\$ 84,644</u>

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## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

### ***M. Use of Estimates***

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

### ***N. Compensated Absences***

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

## ***NOTE 27. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT***

### ***A. Organization***

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

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

### ***B. Operations***

The District has not obtained a dedicated local funding source. In 2013, 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.

### ***Basis of Accounting***

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

The basic financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

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

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

## ***E. Deposits and Investments***

The investment and deposit of District monies are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the District to invest its monies in certificates of deposit, savings accounts, money market accounts, the State Treasurer’s investment pool (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 monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the District’s name.

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

**Investments** The District had investments with a fair value of \$363,870 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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2013*

**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. STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2013, is 53 days and carries a rating of AAAM by Standard and Poor's.

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

## **NOTE 28. STARK COUNTY PORT AUTHORITY**

### ***A. Description of the Entity***

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

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

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

### ***B. Basis of Accounting***

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

The basic financial statements of the Port Authority have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

### ***C. Fund Accounting***

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



## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

### ***D. Budgetary Process***

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

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

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

### ***E. Property, Plant and Equipment***

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

### ***F. Deposits and Investments***

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

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

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

**Deposits** Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. For 2013, of bank balances totaling \$619,404, which was all exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013

## 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 2013, the Port Authority paid the SDB \$77,505 for servicing the loans.

## I. Capital Assets

During 2013, completed the construction of the Stark State/Timken Wind Energy building for \$1,500,000 and conveyed the facility to Stark State consistent with the terms of the Ohio Air Quality Development Authority Loan. In addition, the Port Authority had construction in progress totaling \$3,806,178 related to the Shearer's Phase II expansion of its water reclamation capabilities. The facility will be conveyed to Shearer's consistent with the terms of the Ohio Water Developmental Authority loan agreement.

## J. Debt

At December 31, 2013, debt outstanding totaled \$9,335,413. This consists of three loans from the Ohio Water Development Authority (OWDA), including the \$3,806,178 received in connection with Shearer's Phase II expansion of its water reclamation capabilities, and one loan from the Ohio Air Quality Development Authority. The OWDA loans were used for the construction of buildings. The Port Authority has not received an amortization schedule for the 2013 OWDA loan for Shearer's Phase II expansion. At December 31, 2013, \$3,600,806 of this loan remained outstanding. The Ohio Air Quality Development Authority (OAQDA) loan was used to assist in financing the Timken Wind Energy project. \$750,000 of the \$1,500,000 original loan amount was forgiven by the OAQDA consistent with the terms of the loan and the facility meeting certain job creation and retention thresholds.

The following is a summary of the Port Authority's future annual principal and interest requirements:

<i>Fiscal Year</i>	<i>OWDA</i>		<i>OAQDA</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2014	\$ 503,693	\$ 145,789	\$ 108,341	\$ 22,095
2015	518,917	130,565	221,600	16,772
2016	534,602	114,880	228,323	10,053
2017	550,760	98,722	191,736	3,122
2018	567,407	82,075	-	-
2019-2023	1,763,550	201,685	-	-
2024-2026	545,678	20,615	-	-
	<u>\$ 4,984,607</u>	<u>\$ 794,331</u>	<u>\$ 750,000</u>	<u>\$ 52,042</u>

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2013*

### ***K. Loans Receivable***

As of December 31, 2013, the loan receivable amount totaled \$9,520,413. The revenue will be utilized to retire the corresponding debt related to previous projects.



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# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2013*

## Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds*

*For the Year Ended December 31, 2013*

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

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

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

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

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

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

Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Probate Court Security Grant, Geographic Information Systems, Board of Elections.

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

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

### *Nonmajor Debt Service Funds*

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

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

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

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds*

*For the Year Ended December 31, 2013*

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

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

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



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# STARK COUNTY, OHIO

## Combining Balance Sheet

### Nonmajor Governmental Funds

December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and Investments	\$ 19,569,714	\$ 333,390	\$ 2,157,256	\$ 22,060,360
Cash and Investments with Fiscal & Escrow Agents	510,841	-	-	510,841
Property Taxes Receivable	595,894	-	-	595,894
Accounts Receivable	194,908	-	-	194,908
Special Assessments Receivable	-	6,057,359	-	6,057,359
Interfund Receivable	77,090	14,992	-	92,082
Intergovernmental Receivable	11,975,433	-	1,043,864	13,019,297
Materials and Supplies Inventory	1,079,263	-	-	1,079,263
Loans Receivable	3,137,478	-	-	3,137,478
Prepaid Items	31,685	-	-	31,685
<b>Total Assets</b>	<b><u>\$ 37,172,306</u></b>	<b><u>\$ 6,405,741</u></b>	<b><u>\$ 3,201,120</u></b>	<b><u>\$ 46,779,167</u></b>
<b>Liabilities</b>				
Accounts Payable	\$ 687,984	\$ -	\$ -	\$ 687,984
Accrued Wages	348,556	-	-	348,556
Matured Compensated Absences	734	-	-	734
Contracts Payable	643,071	-	1,046,645	1,689,716
Intergovernmental Payable	308,728	-	-	308,728
Retainage Payable	510,841	-	-	510,841
Interfund Payable	77,090	-	-	77,090
<b>Total Liabilities</b>	<b><u>2,577,004</u></b>	<b><u>-</u></b>	<b><u>1,046,645</u></b>	<b><u>3,623,649</u></b>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	540,328	-	-	540,328
Unavailable Revenue	9,095,926	6,057,359	193,580	15,346,865
<b>Total Deferred Inflows of Resources</b>	<b><u>9,636,254</u></b>	<b><u>6,057,359</u></b>	<b><u>193,580</u></b>	<b><u>15,887,193</u></b>
<b>Fund Balances</b>				
Nonspendable	1,110,948	-	-	1,110,948
Restricted	23,357,841	348,382	58,533	23,764,756
Committed	490,259	-	2,089,168	2,579,427
Assigned	-	-	6,775	6,775
Unassigned	-	-	(193,581)	(193,581)
<b>Total Fund Balances</b>	<b><u>24,959,048</u></b>	<b><u>348,382</u></b>	<b><u>1,960,895</u></b>	<b><u>27,268,325</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 37,172,306</u></b>	<b><u>\$ 6,405,741</u></b>	<b><u>\$ 3,201,120</u></b>	<b><u>\$ 46,779,167</u></b>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2013

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
<b>Assets</b>					
Cash and Investments	\$ 59,754	\$ 1,191,281	\$ 39,651	\$ 14,947	\$ 3,517,424
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	595,894
Accounts Receivable	-	-	2,470	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	26,323	682,002	-	1,325,421	71,186
Materials and Supplies Inventory	-	632	-	-	-
Loans Receivable	-	-	-	1,834,154	-
Prepaid Items	-	-	-	-	9,018
<b>Total Assets</b>	<b>\$ 86,077</b>	<b>\$ 1,873,915</b>	<b>\$ 42,121</b>	<b>\$ 3,174,522</b>	<b>\$ 4,193,522</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 91,363	\$ -	\$ 3,279	\$ 37,669
Accrued Wages	-	25,513	-	-	18,714
Matured Compensated Absences	-	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	19,938	-	2,913	7,677
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>136,814</b>	<b>-</b>	<b>6,192</b>	<b>64,060</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	540,328
Unavailable Revenue	3,433	545,354	-	1,272,350	116,120
<b>Total Deferred Inflows of Resources</b>	<b>3,433</b>	<b>545,354</b>	<b>-</b>	<b>1,272,350</b>	<b>656,448</b>
<b>Fund Balances</b>					
Nonspendable	-	632	-	-	9,018
Restricted	82,644	1,191,115	42,121	1,895,980	3,463,996
Committed	-	-	-	-	-
<b>Total Fund Balances</b>	<b>82,644</b>	<b>1,191,747</b>	<b>42,121</b>	<b>1,895,980</b>	<b>3,473,014</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 86,077</b>	<b>\$ 1,873,915</b>	<b>\$ 42,121</b>	<b>\$ 3,174,522</b>	<b>\$ 4,193,522</b>

<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>	<u>Dog and Kennel</u>
\$ 76,373	\$ 437,072	\$ 392,794	\$ 4,337,651	\$ 377,058	\$ 267,584
-	-	-	-	-	-
-	-	-	158,310	-	25,016
-	-	-	77,090	-	-
-	1,377,369	-	-	-	-
-	-	-	3,197	-	-
-	1,303,324	-	-	-	-
-	-	-	-	-	-
<u>\$ 76,373</u>	<u>\$ 3,117,765</u>	<u>\$ 392,794</u>	<u>\$ 4,576,248</u>	<u>\$ 377,058</u>	<u>\$ 292,600</u>
\$ -	\$ 55,791	\$ 2,261	\$ 58,391	\$ 3,104	\$ 4,261
-	-	-	22,866	6,555	13,584
-	-	-	-	-	-
-	-	-	-	9,873	-
-	88,822	-	26,735	3,691	6,308
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>144,613</u>	<u>2,261</u>	<u>107,992</u>	<u>23,223</u>	<u>24,153</u>
-	-	-	-	-	-
-	<u>1,315,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	<u>1,315,544</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	3,197	-	-
76,373	1,657,608	390,533	4,465,059	353,835	268,447
-	-	-	-	-	-
<u>76,373</u>	<u>1,657,608</u>	<u>390,533</u>	<u>4,468,256</u>	<u>353,835</u>	<u>268,447</u>
<u>\$ 76,373</u>	<u>\$ 3,117,765</u>	<u>\$ 392,794</u>	<u>\$ 4,576,248</u>	<u>\$ 377,058</u>	<u>\$ 292,600</u>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2013

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Assets</b>					
Cash and Investments	\$ 43,626	\$ 428	\$ 2,285,736	\$ 47,064	\$ 2,944
Cash and Investments with Fiscal & Escrow Agents	-	-	510,841	-	-
Property Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	1,000	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,494,465	-	-
Materials and Supplies Inventory	-	-	1,025,649	16,663	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 43,626</b>	<b>\$ 428</b>	<b>\$ 11,317,691</b>	<b>\$ 63,727</b>	<b>\$ 2,944</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 298,599	\$ 4,210	\$ 598
Accrued Wages	-	-	154,546	-	-
Matured Compensated Absences	-	-	-	-	-
Contracts Payable	-	-	621,242	-	-
Intergovernmental Payable	-	-	91,355	614	-
Retainage Payable	-	-	510,841	-	-
Interfund Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>1,676,583</b>	<b>4,824</b>	<b>598</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	5,008,172	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>5,008,172</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	-	-	1,025,649	16,663	-
Restricted	43,626	428	3,607,287	42,240	2,346
Committed	-	-	-	-	-
<b>Total Fund Balances</b>	<b>43,626</b>	<b>428</b>	<b>4,632,936</b>	<b>58,903</b>	<b>2,346</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 43,626</b>	<b>\$ 428</b>	<b>\$ 11,317,691</b>	<b>\$ 63,727</b>	<b>\$ 2,944</b>

<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 3,728,101	\$ 232,726	\$ 2,154,815	\$ 362,685	\$ 19,569,714
-	-	-	-	510,841
-	-	-	-	595,894
-	3,227	3,154	1,731	194,908
-	-	-	-	77,090
-	34,842	889,130	74,695	11,975,433
-	1,563	31,559	-	1,079,263
-	-	-	-	3,137,478
<u>22,667</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,685</u>
<u>\$ 3,750,768</u>	<u>\$ 272,358</u>	<u>\$ 3,078,658</u>	<u>\$ 439,111</u>	<u>\$ 37,172,306</u>
\$ 29,260	\$ 80,658	\$ 12,290	\$ 6,250	\$ 687,984
66,782	3,346	35,277	1,373	348,556
734	-	-	-	734
-	-	10,947	1,009	643,071
33,837	1,600	24,517	721	308,728
-	-	-	-	510,841
-	-	73,425	3,665	77,090
<u>-</u>	<u>-</u>	<u>73,425</u>	<u>3,665</u>	<u>77,090</u>
<u>130,613</u>	<u>85,604</u>	<u>156,456</u>	<u>13,018</u>	<u>2,577,004</u>
 				540,328
<u>-</u>	<u>-</u>	<u>805,351</u>	<u>29,602</u>	<u>9,095,926</u>
<u>-</u>	<u>-</u>	<u>805,351</u>	<u>29,602</u>	<u>9,636,254</u>
22,667	1,563	31,559	-	1,110,948
3,597,488	185,191	1,595,033	396,491	23,357,841
-	-	490,259	-	490,259
<u>-</u>	<u>-</u>	<u>490,259</u>	<u>-</u>	<u>490,259</u>
<u>3,620,155</u>	<u>186,754</u>	<u>2,116,851</u>	<u>396,491</u>	<u>24,959,048</u>
<u>\$ 3,750,768</u>	<u>\$ 272,358</u>	<u>\$ 3,078,658</u>	<u>\$ 439,111</u>	<u>\$ 37,172,306</u>



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# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2013

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Assets</b>			
Cash and Investments	\$ 132,450	\$ 200,940	\$ 333,390
Special Assessments Receivable	6,057,359	-	6,057,359
Interfund Receivable	14,992	-	14,992
<b>Total Assets</b>	<b>\$ 6,204,801</b>	<b>\$ 200,940</b>	<b>\$ 6,405,741</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	6,057,359	-	6,057,359
<b>Fund Balances</b>			
Restricted	147,442	200,940	348,382
<b>Total Fund Balances</b>	<b>147,442</b>	<b>200,940</b>	<b>348,382</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,204,801</b>	<b>\$ 200,940</b>	<b>\$ 6,405,741</b>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2013

	Stark				
	Jail Capital	Developmental	Courthouse	Ditch	Engineer's
	<u>Improvements</u>	<u>Disabilities</u>	<u>Restoration</u>	<u>Maintenance</u>	<u>Construction</u>
		Capital			
<b>Assets</b>					
Cash and Investments	\$ 6,775	\$ 53,120	\$ 35,375	\$ 5,413	\$ -
Intergovernmental Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,043,864</u>
<b>Total Assets</b>	<b><u>\$ 6,775</u></b>	<b><u>\$ 53,120</u></b>	<b><u>\$ 35,375</u></b>	<b><u>\$ 5,413</u></b>	<b><u>\$ 1,043,864</u></b>
<b>Liabilities</b>					
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,043,865
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,043,865</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>193,580</u>
<b>Fund Balances</b>					
Restricted	-	53,120	-	5,413	-
Committed	-	-	35,375	-	-
Assigned	6,775	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(193,581)</u>
<b>Total Fund Balances (Deficits)</b>	<b><u>6,775</u></b>	<b><u>53,120</u></b>	<b><u>35,375</u></b>	<b><u>5,413</u></b>	<b><u>(193,581)</u></b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b><u>\$ 6,775</u></b>	<b><u>\$ 53,120</u></b>	<b><u>\$ 35,375</u></b>	<b><u>\$ 5,413</u></b>	<b><u>\$ 1,043,864</u></b>



<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ 2,056,285	\$ 288	\$ 2,157,256
<u>-</u>	<u>-</u>	<u>1,043,864</u>
<u>\$ 2,056,285</u>	<u>\$ 288</u>	<u>\$ 3,201,120</u>
\$ 2,780	\$ -	\$ 1,046,645
<u>2,780</u>	<u>-</u>	<u>1,046,645</u>
-	-	193,580
-	-	58,533
2,053,505	288	2,089,168
-	-	6,775
<u>-</u>	<u>-</u>	<u>(193,581)</u>
<u>2,053,505</u>	<u>288</u>	<u>1,960,895</u>
<u>\$ 2,056,285</u>	<u>\$ 288</u>	<u>\$ 3,201,120</u>



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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property and Other Local Taxes	\$ 536,432	\$ -	\$ -	\$ 536,432
Permissive Sales and Use Tax	3,882,540	-	-	3,882,540
Charges for Services	8,710,155	-	-	8,710,155
Licenses and Permits	228,116	-	-	228,116
Fines and Forfeitures	650,385	-	-	650,385
Intergovernmental	20,931,025	-	9,460,106	30,391,131
Special Assessments	-	618,987	-	618,987
Interest	249	-	-	249
Other	451,402	-	12,226	463,628
<b>Total Revenues</b>	<u>35,390,304</u>	<u>618,987</u>	<u>9,472,332</u>	<u>45,481,623</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,137,951	-	-	4,137,951
Judicial	3,860,247	-	-	3,860,247
Public Safety	6,239,177	-	-	6,239,177
Public Works	19,099,144	-	-	19,099,144
Health	758,058	-	-	758,058
Human Services	523,983	-	-	523,983
Capital Outlay	-	-	10,806,100	10,806,100
Debt Service:				
Principal Retirement	901,246	397,432	-	1,298,678
Interest and Fiscal Charges	40,529	197,342	-	237,871
<b>Total Expenditures</b>	<u>35,560,335</u>	<u>594,774</u>	<u>10,806,100</u>	<u>46,961,209</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(170,031)</u>	<u>24,213</u>	<u>(1,333,768)</u>	<u>(1,479,586)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	30,000	-	1,850,000	1,880,000
Sale of Capital Assets	10,000	-	3,803	13,803
Proceeds of OPWC Loans	-	-	172,408	172,408
<b>Total Other Financing Sources (Uses)</b>	<u>40,000</u>	<u>-</u>	<u>2,026,211</u>	<u>2,066,211</u>
<b>Net Change in Fund Balances</b>	(130,031)	24,213	692,443	586,625
<b>Fund Balances Beginning of Year</b>	<u>25,089,079</u>	<u>324,169</u>	<u>1,268,452</u>	<u>26,681,700</u>
<b>Fund Balances End of Year</b>	<u>\$ 24,959,048</u>	<u>\$ 348,382</u>	<u>\$ 1,960,895</u>	<u>\$ 27,268,325</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2013

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ 536,432
Permissive Sales and Use Tax	-	-	-	-	-
Charges for Services	-	-	72,166	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	205,855	2,212,356	-	899,368	910,269
Interest	-	-	-	-	-
Other	-	24,071	-	2,069	2,959
<b>Total Revenues</b>	<u>205,855</u>	<u>2,236,427</u>	<u>72,166</u>	<u>901,437</u>	<u>1,449,660</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-
Public Safety	-	2,034,824	77,161	-	1,137,944
Public Works	-	-	-	933,847	-
Health	-	-	-	-	-
Human Services	194,428	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<b>Total Expenditures</b>	<u>194,428</u>	<u>2,034,824</u>	<u>77,161</u>	<u>933,847</u>	<u>1,137,944</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>11,427</u>	<u>201,603</u>	<u>(4,995)</u>	<u>(32,410)</u>	<u>311,716</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	10,000
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>
<b>Net Change in Fund Balances</b>	11,427	201,603	(4,995)	(32,410)	321,716
<b>Fund Balances Beginning of Year</b>	<u>71,217</u>	<u>990,144</u>	<u>47,116</u>	<u>1,928,390</u>	<u>3,151,298</u>
<b>Fund Balances End of Year</b>	<u>\$ 82,644</u>	<u>\$ 1,191,747</u>	<u>\$ 42,121</u>	<u>\$ 1,895,980</u>	<u>\$ 3,473,014</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>	<u>Dog and Kennel</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,200	65,596	2,316,990	742,720	767,742
-	-	-	-	-	-
-	-	-	-	-	5,258
328,821	2,064,856	-	-	-	-
-	62	-	-	-	-
-	<u>111,323</u>	-	<u>91,945</u>	<u>4,697</u>	<u>59,386</u>
<u>328,821</u>	<u>2,177,441</u>	<u>65,596</u>	<u>2,408,935</u>	<u>747,417</u>	<u>832,386</u>
\$ -	\$ -	\$ -	\$ 16,595	\$ 959,315	\$ -
-	-	-	2,551,106	-	-
-	-	24,408	-	-	-
-	2,255,819	-	-	-	-
-	-	-	-	-	758,058
328,821	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>328,821</u>	<u>2,255,819</u>	<u>24,408</u>	<u>2,567,701</u>	<u>959,315</u>	<u>758,058</u>
-	<u>(78,378)</u>	<u>41,188</u>	<u>(158,766)</u>	<u>(211,898)</u>	<u>74,328</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>(78,378)</u>	<u>41,188</u>	<u>(158,766)</u>	<u>(211,898)</u>	<u>74,328</u>
<u>76,373</u>	<u>1,735,986</u>	<u>349,345</u>	<u>4,627,022</u>	<u>565,733</u>	<u>194,119</u>
<u>\$ 76,373</u>	<u>\$ 1,657,608</u>	<u>\$ 390,533</u>	<u>\$ 4,468,256</u>	<u>\$ 353,835</u>	<u>\$ 268,447</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2012

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
<b>Revenues</b>					
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales and Use Tax	-	-	3,882,540	-	-
Charges for Services	900	-	11,213	284,090	3,929
Licenses and Permits	-	-	42,497	-	-
Fines and Forfeitures	-	-	94,586	-	-
Intergovernmental	-	-	11,669,485	-	-
Interest	-	-	103	-	-
Other	-	-	75,124	6,479	-
<b>Total Revenues</b>	<u>900</u>	<u>-</u>	<u>15,775,548</u>	<u>290,569</u>	<u>3,929</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	4,394
Public Safety	-	-	-	334,459	-
Public Works	-	-	15,909,478	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	901,246	-	-
Interest and Fiscal Charges	-	-	40,529	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>16,851,253</u>	<u>334,459</u>	<u>4,394</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>900</u>	<u>-</u>	<u>(1,075,705)</u>	<u>(43,890)</u>	<u>(465)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	900	-	(1,075,705)	(43,890)	(465)
<b>Fund Balances Beginning of Year</b>	<u>42,726</u>	<u>428</u>	<u>5,708,641</u>	<u>102,793</u>	<u>2,811</u>
<b>Fund Balances End of Year</b>	<u>\$ 43,626</u>	<u>\$ 428</u>	<u>\$ 4,632,936</u>	<u>\$ 58,903</u>	<u>\$ 2,346</u>

Real Estate Assessment	Law Library	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ 536,432
-	-	-	-	3,882,540
3,699,996	16,366	648,494	78,753	8,710,155
-	3,227	182,392	-	228,116
300	501,896	29,541	18,804	650,385
-	99,065	2,319,338	221,612	20,931,025
-	-	84	-	249
<u>28,855</u>	<u>25,818</u>	<u>18,455</u>	<u>221</u>	<u>451,402</u>
<u>3,729,151</u>	<u>646,372</u>	<u>3,198,304</u>	<u>319,390</u>	<u>35,390,304</u>
\$ 3,162,041	\$ -	\$ -	\$ -	\$ 4,137,951
-	617,624	436,816	250,307	3,860,247
-	-	2,626,231	4,150	6,239,177
-	-	-	-	19,099,144
-	-	-	-	758,058
734	-	-	-	523,983
-	-	-	-	901,246
-	-	-	-	<u>40,529</u>
<u>3,162,775</u>	<u>617,624</u>	<u>3,063,047</u>	<u>254,457</u>	<u>35,560,335</u>
<u>566,376</u>	<u>28,748</u>	<u>135,257</u>	<u>64,933</u>	<u>(170,031)</u>
-	-	30,000	-	30,000
-	-	-	-	<u>10,000</u>
-	-	<u>30,000</u>	-	<u>40,000</u>
566,376	28,748	165,257	64,933	(130,031)
<u>3,053,779</u>	<u>158,006</u>	<u>1,951,594</u>	<u>331,558</u>	<u>25,089,079</u>
<u>\$ 3,620,155</u>	<u>\$ 186,754</u>	<u>\$ 2,116,851</u>	<u>\$ 396,491</u>	<u>\$ 24,959,048</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2013

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Revenues</b>			
Special Assessments	\$ 618,987	\$ -	\$ 618,987
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	\$ 397,432	\$ -	\$ 397,432
Interest and Fiscal Charges	<u>197,342</u>	<u>-</u>	<u>197,342</u>
<b>Total Expenditures</b>	<u>594,774</u>	<u>-</u>	<u>594,774</u>
<b>Net Change in Fund Balances</b>	24,213	-	24,213
<b>Fund Balances Beginning of Year</b>	<u>123,229</u>	<u>200,940</u>	<u>324,169</u>
<b>Fund Balances End of Year</b>	<u>\$ 147,442</u>	<u>\$ 200,940</u>	<u>\$ 348,382</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, 2013

	Stark				
	Jail Capital	Developmental	Courthouse	Ditch	Engineer's
	<u>Improvements</u>	<u>Disabilities</u>	<u>Restoration</u>	<u>Maintenance</u>	<u>Construction</u>
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 9,410,106
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,410,106</u>
<b>Expenditures</b>					
Capital Outlay	<u>\$ -</u>	<u>\$ 632,829</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,613,851</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(632,829)</u>	<u>-</u>	<u>-</u>	<u>(203,745)</u>
<b>Other Financing Sources</b>					
Transfers In	-	350,000	-	-	-
Sale of Capital Assets	-	-	-	-	-
Issuance of OPWC Loans	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>172,408</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>	<u>172,408</u>
<b>Net Change in Fund Balances</b>	-	(282,829)	-	-	(31,337)
<b>Fund Balances (Deficits) Beginning of Year</b>	<u>6,775</u>	<u>335,949</u>	<u>35,375</u>	<u>5,413</u>	<u>(162,244)</u>
<b>Fund Balances (Deficits) End of Year</b>	<u>\$ 6,775</u>	<u>\$ 53,120</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ (193,581)</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ 50,000	\$ -	\$ 9,460,106
<u>9,076</u>	<u>3,150</u>	<u>12,226</u>
<u>59,076</u>	<u>3,150</u>	<u>9,472,332</u>
<u>\$ 555,820</u>	<u>\$ 3,600</u>	<u>\$ 10,806,100</u>
<u>(496,744)</u>	<u>(450)</u>	<u>(1,333,768)</u>
1,500,000	-	1,850,000
3,803	-	3,803
<u>-</u>	<u>-</u>	<u>172,408</u>
<u>1,503,803</u>	<u>-</u>	<u>2,026,211</u>
1,007,059	(450)	692,443
<u>1,046,446</u>	<u>738</u>	<u>1,268,452</u>
<u>\$ 2,053,505</u>	<u>\$ 288</u>	<u>\$ 1,960,895</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Enterprise Funds  
For the Year Ended December 31, 2013*

### *Nonmajor Enterprise Funds*

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

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

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

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

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

# STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2013

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<b>Assets</b>					
<b>Current Assets</b>					
Cash and Investments	\$ 934,574	\$ -	\$ 53,382	\$ 377,690	\$ 1,365,646
Accounts Receivable	80,684	-	-	-	80,684
<b>Total Current Assets</b>	<u>1,015,258</u>	<u>-</u>	<u>53,382</u>	<u>377,690</u>	<u>1,446,330</u>
<b>Noncurrent Assets</b>					
Land and Construction in Progress	-	26,400	-	-	26,400
Depreciable Capital Assets, Net	6,626,735	1,169	-	-	6,627,904
<b>Total Noncurrent Assets</b>	<u>6,626,735</u>	<u>27,569</u>	<u>-</u>	<u>-</u>	<u>6,654,304</u>
<b>Total Assets</b>	<u>\$ 7,641,993</u>	<u>\$ 27,569</u>	<u>\$ 53,382</u>	<u>\$ 377,690</u>	<u>\$ 8,100,634</u>
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	\$ 28,980	\$ -	\$ 662	\$ -	\$ 29,642
Accrued Wages	5,794	-	-	7,371	13,165
Compensated Absences Payable	1,591	-	-	2,899	4,490
Intergovernmental Payable	2,484	-	931	9,854	13,269
General Obligation Bonds Payable	75,000	-	-	-	75,000
<b>Total Current Liabilities</b>	<u>113,849</u>	<u>-</u>	<u>1,593</u>	<u>20,124</u>	<u>135,566</u>
<b>Long-Term Liabilities</b>					
Compensated Absences Payable (Net of Current Portion)	10,274	-	-	1,483	11,757
General Obligation Bonds Payable (Net of Current Portion)	155,000	-	-	-	155,000
<b>Total Long-Term Liabilities</b>	<u>165,274</u>	<u>-</u>	<u>-</u>	<u>1,483</u>	<u>166,757</u>
<b>Total Liabilities</b>	<u>279,123</u>	<u>-</u>	<u>1,593</u>	<u>21,607</u>	<u>302,323</u>
<b>Net Position</b>					
Net Investment in Capital Assets	6,396,735	27,569	-	-	6,424,304
Unrestricted	966,135	-	51,789	356,083	1,374,007
<b>Total Net Position</b>	<u>\$ 7,362,870</u>	<u>\$ 27,569</u>	<u>\$ 51,789</u>	<u>\$ 356,083</u>	<u>\$ 7,798,311</u>

# STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2013

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<b>Operating Revenues</b>					
Charges for Services	\$ 702,965	\$ -	\$ 17,552	\$ 465,053	\$ 1,185,570
Other	1,011	-	66	1,056	2,133
<b>Total Operating Revenues</b>	<u>703,976</u>	<u>-</u>	<u>17,618</u>	<u>466,109</u>	<u>1,187,703</u>
<b>Operating Expenses</b>					
Personal Services	202,581	-	4,730	281,523	488,834
Contractual Services	237,903	-	-	59,461	297,364
Materials and Supplies	9,834	-	320	8,593	18,747
Depreciation	194,937	233	-	-	195,170
Other	-	-	11,010	53,820	64,830
<b>Total Operating Expenses</b>	<u>645,255</u>	<u>233</u>	<u>16,060</u>	<u>403,397</u>	<u>1,064,945</u>
<b>Operating Income (Loss)</b>	<u>58,721</u>	<u>(233)</u>	<u>1,558</u>	<u>62,712</u>	<u>122,758</u>
<b>Non-Operating Revenues (Expenses)</b>					
Interest and Fiscal Charges	(7,650)	-	-	-	(7,650)
Operating Grants	-	-	4,055	-	4,055
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(7,650)</u>	<u>-</u>	<u>4,055</u>	<u>-</u>	<u>(3,595)</u>
<b>Change in Net Position</b>	51,071	(233)	5,613	62,712	119,163
<b>Net Position Beginning of Year</b>	<u>7,311,799</u>	<u>27,802</u>	<u>46,176</u>	<u>293,371</u>	<u>7,679,148</u>
<b>Net Position End of Year</b>	<u>\$ 7,362,870</u>	<u>\$ 27,569</u>	<u>\$ 51,789</u>	<u>\$ 356,083</u>	<u>\$ 7,798,311</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2013

	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$ 666,043	\$ -	\$ 17,552	\$ 465,053	\$ 1,148,648
Cash Received from Other Operating Revenues	1,011	-	66	1,056	2,133
Cash Payments for Employee Services and Benefits	(210,753)	-	(4,730)	(289,162)	(504,645)
Cash Payments to Suppliers for Goods and Services	(9,834)	-	(405)	(8,593)	(18,832)
Cash Payments for Contractual Services	(237,135)	-	-	(58,793)	(295,928)
Cash Payments for Other Operating Expenses	-	-	(10,348)	(53,820)	(64,168)
<b>Net Cash Provided by Operating Activities</b>	<u>209,332</u>	<u>-</u>	<u>2,135</u>	<u>55,741</u>	<u>267,208</u>
<b>Cash Flows from Capital and Related Financing Activities</b>					
Operating Grants	-	-	4,055	-	4,055
Acquisition of Capital Assets	(141,222)	-	-	-	(141,222)
Principal Paid on Capital Debt	(75,000)	-	-	-	(75,000)
Interest Paid on Capital Debt	(7,650)	-	-	-	(7,650)
<b>Net Cash Used for Capital and Related Financing Activities</b>	<u>(223,872)</u>	<u>-</u>	<u>4,055</u>	<u>-</u>	<u>(219,817)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(14,540)	-	6,190	55,741	47,391
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>949,114</u>	<u>-</u>	<u>47,192</u>	<u>321,949</u>	<u>1,318,255</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 934,574</u>	<u>\$ -</u>	<u>\$ 53,382</u>	<u>\$ 377,690</u>	<u>\$ 1,365,646</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>					
<b>Operating Income (Loss)</b>	<u>\$ 58,721</u>	<u>\$ (233)</u>	<u>\$ 1,558</u>	<u>\$ 62,712</u>	<u>\$ 122,758</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b>					
Depreciation Expense	194,937	233	-	-	195,170
(Increase) Decrease in Assets					
Accounts Receivable	(36,922)	-	-	-	(36,922)
Increase (Decrease) in Liabilities					
Accounts Payable	768	-	662	-	1,430
Accrued Wages and Benefits	(4,424)	-	-	(5,874)	(10,298)
Compensated Absences Payable	(3,324)	-	-	(1,333)	(4,657)
Intergovernmental Payable	(424)	-	(85)	236	(273)
<b>Total Adjustments</b>	<u>150,611</u>	<u>233</u>	<u>577</u>	<u>(6,971)</u>	<u>144,450</u>
<b>Net Cash Provided by Operating Activities</b>	<u>\$ 209,332</u>	<u>\$ -</u>	<u>\$ 2,135</u>	<u>\$ 55,741</u>	<u>\$ 267,208</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Internal Service Funds*

*For the Year Ended December 31, 2013*

### *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 Position

All Internal Service Funds

December 31, 2013

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Investments	\$ 9,372,752	\$ 2,599,482	\$ 11,972,234
Accounts Receivable	3,590	-	3,590
<b>Total Assets</b>	<b><u>\$ 9,376,342</u></b>	<b><u>\$ 2,599,482</u></b>	<b><u>\$ 11,975,824</u></b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 70,475	\$ 1,285	\$ 71,760
Accrued Wages	3,539	1,333	4,872
Intergovernmental Payable	1,665	574,829	576,494
Claims Payable	<u>1,230,597</u>	<u>675,906</u>	<u>1,906,503</u>
<b>Total Current Liabilities</b>	<b><u>1,306,276</u></b>	<b><u>1,253,353</u></b>	<b><u>2,559,629</u></b>
<b>Long-Term Liabilities:</b>			
Claims Payable (Net of Current Portion)	-	3,557,108	3,557,108
Compensated Absences (Net of Current Portion)	<u>10,219</u>	<u>2,737</u>	<u>12,956</u>
<b>Total Long-Term Liabilities</b>	<b><u>10,219</u></b>	<b><u>3,559,845</u></b>	<b><u>3,570,064</u></b>
<b>Total Liabilities</b>	<b><u>1,316,495</u></b>	<b><u>4,813,198</u></b>	<b><u>6,129,693</u></b>
<b>Net Position</b>			
Unrestricted	<u>8,059,847</u>	<u>(2,213,716)</u>	<u>5,846,131</u>
<b>Total Net Position</b>	<b><u>\$ 8,059,847</u></b>	<b><u>\$ (2,213,716)</u></b>	<b><u>\$ 5,846,131</u></b>

# STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2013

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$ 16,814,607	\$ 997,174	\$ 17,811,781
Other	<u>259,254</u>	<u>543,777</u>	<u>803,031</u>
<b>Total Operating Revenues</b>	<u>17,073,861</u>	<u>1,540,951</u>	<u>18,614,812</u>
<b>Operating Expenses</b>			
Personal Services	88,388	2,590	90,978
Contractual Services	9,374	53,763	63,137
Materials and Supplies	3,100	1,173	4,273
Claims and Judgments	16,723,939	1,405,813	18,129,752
Other	<u>1,717</u>	<u>399,841</u>	<u>401,558</u>
<b>Total Operating Expenses</b>	<u>16,826,518</u>	<u>1,863,180</u>	<u>18,689,698</u>
<b>Change in Net Position</b>	247,343	(322,229)	(74,886)
<b>Net Position Beginning of Year</b>	<u>7,812,504</u>	<u>(1,891,487)</u>	<u>5,921,017</u>
<b>Net Position End of Year</b>	<u>\$ 8,059,847</u>	<u>\$ (2,213,716)</u>	<u>\$ 5,846,131</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2013

	Self Insurance	Workers' Compensation	Total
<b><i>Cash Flows from Operating Activities</i></b>			
Cash Received from Interfund Services Provided	\$ 16,814,607	\$ 997,174	\$ 17,811,781
Cash Received from Other Operating Revenues	259,044	543,777	802,821
Cash Payments for Employee Services and Benefits	(97,361)	-	(97,361)
Cash Payments to Suppliers for Goods and Services	(1,221)	(1,173)	(2,394)
Cash Payments for Claims	(16,504,842)	(1,045,177)	(17,550,019)
Cash Payments for Contractual Services	(11,253)	(53,763)	(65,016)
Cash Payments for Other Operating Expenses	(1,717)	(399,841)	(401,558)
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<u>457,257</u>	<u>40,997</u>	<u>498,254</u>
<b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>	457,257	40,997	498,254
<b><i>Cash and Cash Equivalents Beginning of Year</i></b>	<u>8,915,495</u>	<u>2,558,485</u>	<u>11,473,980</u>
<b><i>Cash and Cash Equivalents End of Year</i></b>	<u>\$ 9,372,752</u>	<u>\$ 2,599,482</u>	<u>\$ 11,972,234</u>

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

<b><i>Operating Income (Loss)</i></b>	<u>\$ 247,343</u>	<u>\$ (322,229)</u>	<u>\$ (74,886)</u>
---------------------------------------	-------------------	---------------------	--------------------

***Adjustments to Reconcile Operating Income (Loss)  
to Net Cash Provided by (Used for) Operating Activities***

(Increase) Decrease in Assets			
Accounts Receivable	(210)	-	(210)
Increase (Decrease) in Liabilities			
Accounts Payable	(57,852)	1,285	(56,567)
Accrued Wages and Benefits	(1,467)	(211)	(1,678)
Compensated Absences Payable	(7,344)	2,737	(4,607)
Intergovernmental Payable	(162)	1,560	1,398
Claims Payable	276,949	357,855	634,804
<b><i>Total Adjustments</i></b>	<u>209,914</u>	<u>363,226</u>	<u>573,140</u>
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<u>\$ 457,257</u>	<u>\$ 40,997</u>	<u>\$ 498,254</u>

# STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2013*

## Private Purpose Trust Funds

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

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

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

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

## Agency Funds

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

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

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

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

### Other Agency Funds –

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

# STARK COUNTY, OHIO

*Combining Statement of Net Position*

*Private Purpose Trust Funds*

*December 31, 2013*

	<u>George C. Brissel</u>	<u>MRDD Gifts &amp; Donations</u>	<u>Juvenile Court Gifts &amp; Donations</u>	<u>Total</u>
<b><i>Assets</i></b>				
Cash and Investments	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 11,598</u>	<u>\$ 174,813</u>
<b><i>Net Position</i></b>				
Held in Trust for Private Purposes	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 11,598</u>	<u>\$ 174,813</u>

# STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2013

	<u>George C. Brissel</u>	<u>MRDD Gifts &amp; Donations</u>	<u>Juvenile Court Gifts &amp; Donations</u>	<u>Total</u>
<b><i>Additions</i></b>				
Contributions	\$ -	\$ -	\$ 10,860	\$ 10,860
<b><i>Deductions</i></b>				
Other Operating Expense	-	-	926	926
<b><i>Change in Net Position</i></b>	-	-	9,934	9,934
<b><i>Net Position Beginning of Year</i></b>	<u>2,190</u>	<u>161,025</u>	<u>1,664</u>	<u>164,879</u>
<b><i>Net Position End of Year</i></b>	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 11,598</u>	<u>\$ 174,813</u>

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
<b>Undivided General Tax</b>				
<i>Assets:</i>				
Cash and Investments	\$ 6,994,928	\$ 371,220,757	\$ 370,645,783	\$ 7,569,902
Taxes Receivable	316,026,677	333,271,356	316,026,677	333,271,356
Special Assessments	14,166,235	1,609,422	-	15,775,657
<b>Total Assets</b>	<b><u>\$ 337,187,840</u></b>	<b><u>\$ 706,101,535</u></b>	<b><u>\$ 686,672,460</u></b>	<b><u>\$ 356,616,915</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 337,187,840</u>	<u>\$ 333,393,395</u>	<u>\$ 313,964,320</u>	<u>\$ 356,616,915</u>
<b>Undivided Personal Tax</b>				
<i>Assets:</i>				
Cash and Investments	\$ 3,169	\$ 1,476,718	\$ 404,691	\$ 1,075,196
Taxes Receivable	1,848,128	716,704	1,848,128	716,704
<b>Total Assets</b>	<b><u>\$ 1,851,297</u></b>	<b><u>\$ 2,193,422</u></b>	<b><u>\$ 2,252,819</u></b>	<b><u>\$ 1,791,900</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 1,851,297</u>	<u>\$ 1,788,197</u>	<u>\$ 1,847,594</u>	<u>\$ 1,791,900</u>
<b>Undivided Estate Tax</b>				
<i>Assets:</i>				
Cash and Investments	<u>\$ 4,915,896</u>	<u>\$ 7,531,072</u>	<u>\$ 9,486,091</u>	<u>\$ 2,960,877</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 4,915,896</u>	<u>\$ -</u>	<u>\$ 1,955,019</u>	<u>\$ 2,960,877</u>
<b>Local Government</b>				
<i>Assets:</i>				
Cash and Investments	\$ -	\$ 8,454,155	\$ 8,454,155	\$ -
Intergovernmental Receivable	4,640,467	4,323,497	4,640,467	4,323,497
<b>Total Assets</b>	<b><u>\$ 4,640,467</u></b>	<b><u>\$ 12,777,652</u></b>	<b><u>\$ 13,094,622</u></b>	<b><u>\$ 4,323,497</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 4,640,467</u>	<u>\$ 4,323,497</u>	<u>\$ 4,640,467</u>	<u>\$ 4,323,497</u>

(continued)

# STARK COUNTY, OHIO

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the Year Ended December 31, 2013

	Balance 1/1/13	Additions	Reductions	Balance 12/31/13
<b>Library and Local Government Support</b>				
<i>Assets:</i>				
Cash and Investments	\$ -	\$ 11,459,894	\$ 11,459,894	\$ -
Intergovernmental Receivable	<u>6,041,954</u>	<u>5,912,780</u>	<u>6,041,954</u>	<u>5,912,780</u>
<b>Total Assets</b>	<b><u>\$ 6,041,954</u></b>	<b><u>\$ 17,372,674</u></b>	<b><u>\$ 17,501,848</u></b>	<b><u>\$ 5,912,780</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 6,041,954</u>	<u>\$ 5,912,780</u>	<u>\$ 6,041,954</u>	<u>\$ 5,912,780</u>
<b>Court Agency</b>				
<i>Assets:</i>				
Cash and Investments in Segregated Accounts	<u>\$ 2,909,372</u>	<u>\$ 71,826,089</u>	<u>\$ 72,192,333</u>	<u>\$ 2,543,128</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,909,372</u>	<u>\$ 71,826,089</u>	<u>\$ 72,192,333</u>	<u>\$ 2,543,128</u>
<b>Other Agency Funds</b>				
<i>Assets:</i>				
Cash and Investments	\$ 13,492,645	\$ 80,820,474	\$ 83,156,866	\$ 11,156,253
Cash and Investments in Segregated Accounts	17,631	705	-	18,336
Taxes Receivable	6,059,120	6,284,355	6,059,120	6,284,355
Intergovernmental Receivable	<u>1,722,016</u>	<u>1,770,003</u>	<u>1,722,016</u>	<u>1,770,003</u>
<b>Total Assets</b>	<b><u>\$ 21,291,412</u></b>	<b><u>\$ 88,875,537</u></b>	<b><u>\$ 90,938,002</u></b>	<b><u>\$ 19,228,947</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 4,380,687	\$ 3,316,877	\$ 1,980,766	\$ 5,716,798
Undistributed Monies	13,428,697	6,416,455	7,095,401	12,749,751
Deposits Held and Due to Others	<u>3,482,028</u>	<u>18,220</u>	<u>2,737,850</u>	<u>762,398</u>
<b>Total Liabilities</b>	<b><u>\$ 21,291,412</u></b>	<b><u>\$ 9,751,552</u></b>	<b><u>\$ 11,814,017</u></b>	<b><u>\$ 19,228,947</u></b>
<b>All Agency Funds</b>				
<i>Assets:</i>				
Cash and Investments	\$ 25,406,638	\$ 480,963,070	\$ 483,607,480	\$ 22,762,228
Cash and Investments in Segregated Accounts	2,927,003	71,826,794	72,192,333	2,561,464
Taxes Receivable	323,933,925	340,272,415	323,933,925	340,272,415
Special Assessments	14,166,235	1,609,422	-	15,775,657
Intergovernmental Receivable	<u>12,404,437</u>	<u>12,006,280</u>	<u>12,404,437</u>	<u>12,006,280</u>
<b>Total Assets</b>	<b><u>\$ 378,838,238</u></b>	<b><u>\$ 906,677,981</u></b>	<b><u>\$ 892,138,175</u></b>	<b><u>\$ 393,378,044</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 359,018,141	\$ 348,734,746	\$ 330,430,120	\$ 377,322,767
Undistributed Monies	13,428,697	6,416,455	7,095,401	12,749,751
Deposits Held and Due to Others	<u>6,391,400</u>	<u>71,844,309</u>	<u>74,930,183</u>	<u>3,305,526</u>
<b>Total Liabilities</b>	<b><u>\$ 378,838,238</u></b>	<b><u>\$ 426,995,510</u></b>	<b><u>\$ 412,455,704</u></b>	<b><u>\$ 393,378,044</u></b>



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

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 12,451,671	\$ 12,451,671	\$ 12,312,242	\$ (139,429)
Permissive Sales Tax	59,000	59,000	59,197	197
Charges for Services	12,159,597	8,962,090	10,720,471	1,758,381
Licenses and Permits	38,000	38,000	38,170	170
Fines and Forfeitures	429,300	429,300	521,883	92,583
Intergovernmental	7,488,700	7,388,700	8,211,075	822,375
Interest	1,000,000	1,000,000	976,115	(23,885)
Rentals	118,000	118,000	490,812	372,812
Other	<u>254,001</u>	<u>512,101</u>	<u>662,243</u>	<u>150,142</u>
<b>Total Revenues</b>	<u>33,998,269</u>	<u>30,958,862</u>	<u>33,992,208</u>	<u>3,033,346</u>
<b>Expenditures</b>				
Current:				
<b>General Government - Legislative and Executive</b>				
Commissioners' Office				
Personal Services	1,985,725	2,138,883	1,912,345	226,538
Materials and Supplies	34,431	91,635	75,849	15,786
Contractual Services	2,998,507	3,173,715	2,737,984	435,731
Capital Outlay	1,000	1,179,487	1,111,912	67,575
Other	<u>5,028,726</u>	<u>5,007,261</u>	<u>4,703,281</u>	<u>303,980</u>
Total Commissioners' Office	<u>10,048,389</u>	<u>11,590,981</u>	<u>10,541,371</u>	<u>1,049,610</u>
County Auditor				
Personal Services	888,459	858,459	825,152	33,307
Materials and Supplies	10,155	10,955	7,650	3,305
Contractual Services	287,686	315,398	306,804	8,594
Capital Outlay	20,000	21,400	21,340	60
Other	<u>1,200</u>	<u>1,288</u>	<u>1,288</u>	<u>-</u>
Total County Auditor	<u>1,207,500</u>	<u>1,207,500</u>	<u>1,162,234</u>	<u>45,266</u>
County Treasurer				
Personal Services	469,395	427,395	424,579	2,816
Materials and Supplies	5,582	6,582	4,770	1,812
Contractual Services	233,354	274,355	271,764	2,591
Other	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>900</u>
Total County Treasurer	<u>709,331</u>	<u>709,332</u>	<u>701,213</u>	<u>8,119</u>
Prosecuting Attorney				
Personal Services	3,136,532	3,125,255	2,916,948	208,307
Materials and Supplies	5,333	56,924	56,684	240
Contractual Services	23,334	40,000	38,655	1,345
Capital Outlay	-	1,628	1,628	-
Other	<u>198,938</u>	<u>57,851</u>	<u>57,851</u>	<u>-</u>
Total Prosecuting Attorney	<u>3,364,137</u>	<u>3,281,658</u>	<u>3,071,766</u>	<u>209,892</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, 2013*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Recorder</b>				
Personal Services	\$ 573,666	\$ 533,933	\$ 530,408	\$ 3,525
Materials and Supplies	3,000	11,233	8,239	2,994
Contractual Services	40,355	71,854	71,754	100
Other	2,000	2,000	1,261	739
<b>Total Recorder</b>	<u>619,021</u>	<u>619,020</u>	<u>611,662</u>	<u>7,358</u>
<b>Board of Elections</b>				
Personal Services	1,715,385	1,639,385	1,399,357	240,028
Materials and Supplies	110,156	102,657	86,563	16,094
Contractual Services	577,736	904,836	692,373	212,463
Capital Outlay	7,570	639,470	639,062	408
Other	14,300	15,300	13,464	1,836
<b>Total Board of Elections</b>	<u>2,425,147</u>	<u>3,301,648</u>	<u>2,830,819</u>	<u>470,829</u>
<b>Data Processing</b>				
Personal Services	1,194,474	1,194,474	1,190,753	3,721
Materials and Supplies	7,705	9,581	9,475	106
Contractual Services	468,364	455,928	452,624	3,304
Capital Outlay	-	56,561	56,561	-
Other	11,000	10,000	10,000	-
<b>Total Data Processing</b>	<u>1,681,543</u>	<u>1,726,544</u>	<u>1,719,413</u>	<u>7,131</u>
<b>Buildings and Grounds Maintenance</b>				
Personal Services	491,416	491,416	425,096	66,320
Materials and Supplies	912,939	899,939	899,660	279
Contractual Services	480,014	434,514	433,501	1,013
Capital Outlay	6,300	-	-	-
Other	390	2,590	698	1,892
<b>Total Buildings and Grounds Maintenance</b>	<u>1,891,059</u>	<u>1,828,459</u>	<u>1,758,955</u>	<u>69,504</u>
<b>Total General Government - Legislative and Executive</b>	<u>21,946,127</u>	<u>24,265,142</u>	<u>22,397,433</u>	<u>1,867,709</u>
<b>General Government - Judicial</b>				
Court of Appeals				
Materials and Supplies	104,996	104,996	87,569	17,427
Contractual Services	191,312	186,313	152,317	33,996
Capital Outlay	40,059	45,059	44,590	469
Other	29,489	29,489	16,977	12,512
<b>Total Court of Appeals</b>	<u>365,856</u>	<u>365,857</u>	<u>301,453</u>	<u>64,404</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$ 3,510,133	\$ 3,378,588	\$ 3,356,933	\$ 21,655
Materials and Supplies	78,025	100,547	98,206	2,341
Contractual Services	270,815	302,383	299,213	3,170
Capital Outlay	-	9,800	9,800	-
Other	75,006	34,055	32,357	1,698
Total Common Pleas Court	<u>3,933,979</u>	<u>3,825,373</u>	<u>3,796,509</u>	<u>28,864</u>
Common Pleas Jury Commission				
Personal Services	14,139	122,743	122,267	476
Total Common Pleas Jury Commission	<u>14,139</u>	<u>122,743</u>	<u>122,267</u>	<u>476</u>
Juvenile Court				
Personal Services	2,860,300	2,708,210	2,582,174	126,036
Materials and Supplies	101,199	106,072	94,569	11,503
Contractual Services	118,604	168,248	157,324	10,924
Capital Outlay	67,433	145,505	143,422	2,083
Other	7,913	27,413	23,307	4,106
Total Juvenile Court	<u>3,155,449</u>	<u>3,155,448</u>	<u>3,000,796</u>	<u>154,652</u>
Probate Court				
Personal Services	693,908	674,402	668,691	5,711
Materials and Supplies	9,498	11,798	11,785	13
Contractual Services	80,823	74,323	71,260	3,063
Capital Outlay	-	20,906	20,896	10
Other	1,000	3,800	3,739	61
Total Probate Court	<u>785,229</u>	<u>785,229</u>	<u>776,371</u>	<u>8,858</u>
Clerk of Courts				
Personal Services	1,317,603	1,312,603	1,302,405	10,198
Materials and Supplies	12,420	15,920	15,408	512
Contractual Services	286,462	275,462	258,395	17,067
Capital Outlay	-	12,000	11,595	405
Other	500	1,000	641	359
Total Clerk of Courts	<u>1,616,985</u>	<u>1,616,985</u>	<u>1,588,444</u>	<u>28,541</u>
Public Defender				
Personal Services	1,513,038	1,502,538	1,454,516	48,022
Materials and Supplies	4,110	12,810	12,457	353
Contractual Services	11,686	14,352	12,564	1,788
Capital Outlay	-	4,000	3,092	908
Other	17,337	12,470	12,431	39
Total Public Defender	<u>1,546,171</u>	<u>1,546,170</u>	<u>1,495,060</u>	<u>51,110</u>
Municipal Court				
Personal Services	679,833	293,492	261,839	31,653
Contractual Services	31,658	31,658	27,098	4,560
Total Municipal Court	<u>711,491</u>	<u>325,150</u>	<u>288,937</u>	<u>36,213</u>
<b>Total General Government - Judicial</b>	<u>12,129,299</u>	<u>11,742,955</u>	<u>11,369,837</u>	<u>373,118</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Public Safety</b>				
Sheriff				
Personal Services	\$ 298	\$ -	\$ (1,971)	\$ 1,971
Materials and Supplies	136,456	144,080	137,612	6,468
Contractual Services	459,484	459,917	459,918	(1)
Capital Outlay	9,047	9,047	9,047	-
Other	184	50	23,811	(23,761)
Total Sheriff	<u>605,469</u>	<u>613,094</u>	<u>628,417</u>	<u>(15,323)</u>
Coroner				
Personal Services	608,517	608,517	581,900	26,617
Materials and Supplies	27,605	20,837	20,099	738
Contractual Services	178,386	178,386	171,935	6,451
Capital Outlay	-	6,768	6,768	-
Other	5,373	5,373	4,741	632
Total Coroner	<u>819,881</u>	<u>819,881</u>	<u>785,443</u>	<u>34,438</u>
<b>Total Public Safety</b>	<u>1,425,350</u>	<u>1,432,975</u>	<u>1,413,860</u>	<u>19,115</u>
<b>Public Works</b>				
Buildings and Grounds Capital Capital Outlay	<u>1,246,147</u>	<u>561,806</u>	<u>561,212</u>	<u>594</u>
<b>Total Public Works</b>	<u>1,246,147</u>	<u>561,806</u>	<u>561,212</u>	<u>594</u>
<b>Human Services</b>				
Veteran's Service Commission				
Personal Services	879,515	879,514	860,610	18,904
Materials and Supplies	29,788	29,789	24,327	5,462
Contractual Services	155,630	161,635	159,648	1,987
Capital Outlay	-	2,800	2,597	203
Other	793,498	784,692	821,102	(36,410)
Total Veteran's Service Commission	<u>1,858,431</u>	<u>1,858,430</u>	<u>1,868,284</u>	<u>(9,854)</u>
<b>Total Human Services</b>	<u>1,858,431</u>	<u>1,858,430</u>	<u>1,868,284</u>	<u>(9,854)</u>
<b>Total Expenditures</b>	<u>38,605,354</u>	<u>39,861,308</u>	<u>37,610,626</u>	<u>2,250,682</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(4,607,085)</u>	<u>(8,902,446)</u>	<u>(3,618,418)</u>	<u>5,284,028</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	1,000,000	63,098	(936,902)
Transfers In	1,000,000		570,716	570,716
Transfers Out	-	(1,612,478)	(1,530,000)	82,478
<b>Total Other Financing Sources (Uses)</b>	<u>1,000,000</u>	<u>(612,478)</u>	<u>(896,186)</u>	<u>(283,708)</u>
<b>Net Change in Fund Balance</b>	<u>(3,607,085)</u>	<u>(9,514,924)</u>	<u>(4,514,604)</u>	<u>5,000,320</u>
<b>Fund Balance at Beginning of Year</b>	<u>6,259,956</u>	<u>6,259,956</u>	<u>6,259,956</u>	<u>-</u>
<b>Prior Year Encumbrances Appropriated</b>	<u>5,044,908</u>	<u>5,044,908</u>	<u>5,044,908</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 7,697,779</u>	<u>\$ 1,789,940</u>	<u>\$ 6,790,260</u>	<u>\$ 5,000,320</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 27,486,795	\$ 27,486,795	\$ 27,358,221	\$ (128,574)
Charges for Services	50,016	50,016	971,039	921,023
Intergovernmental	20,562,089	20,656,889	23,073,996	2,417,107
Rentals	-	-	120	120
Other	<u>1,642,182</u>	<u>1,642,182</u>	<u>1,122,511</u>	<u>(519,671)</u>
<b>Total Revenues</b>	<u>49,741,082</u>	<u>49,835,882</u>	<u>52,525,887</u>	<u>2,690,005</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	33,836,319	32,973,954	31,881,312	1,092,642
Materials and Supplies	2,009,639	1,991,133	1,895,500	95,633
Contractual Services	5,764,531	6,498,824	5,168,414	1,330,410
Capital Outlay	748,233	1,404,591	1,101,551	303,040
Other	<u>11,249,997</u>	<u>16,688,256</u>	<u>16,230,819</u>	<u>457,437</u>
<b>Total Expenditures</b>	<u>53,608,719</u>	<u>59,556,758</u>	<u>56,277,596</u>	<u>3,279,162</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(3,867,637)</u>	<u>(9,720,876)</u>	<u>(3,751,709)</u>	<u>5,969,167</u>
<b>Other Financing Uses</b>				
Transfers Out	<u>(386,631)</u>	<u>(385,862)</u>	<u>(350,000)</u>	<u>35,862</u>
<b>Net Change in Fund Balance</b>	(4,254,268)	(10,106,738)	(4,101,709)	6,005,029
<b>Fund Balance Beginning of Year</b>	33,476,516	33,476,516	33,476,516	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,867,323</u>	<u>2,867,323</u>	<u>2,867,323</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 32,089,571</u>	<u>\$ 26,237,101</u>	<u>\$ 32,242,130</u>	<u>\$ 6,005,029</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,636,508	\$ 5,636,508	\$ 5,596,373	\$ (40,135)
Intergovernmental	24,328,789	24,328,789	22,302,543	(2,026,246)
Other	<u>5,000</u>	<u>5,000</u>	<u>180,230</u>	<u>175,230</u>
<b>Total Revenues</b>	<u>29,970,297</u>	<u>29,970,297</u>	<u>28,079,146</u>	<u>(1,891,151)</u>
<b>Expenditures</b>				
Current:				
Health				
Personal Services	2,269,424	2,361,749	2,361,748	1
Materials and Supplies	77,824	77,824	61,324	16,500
Contractual Services	31,816,115	31,349,114	30,988,338	360,776
Capital Outlay	123,936	485,610	357,453	128,157
Other	<u>283,940</u>	<u>296,940</u>	<u>288,694</u>	<u>8,246</u>
<b>Total Expenditures</b>	<u>34,571,239</u>	<u>34,571,237</u>	<u>34,057,557</u>	<u>513,680</u>
<b>Net Change in Fund Balance</b>	(4,600,942)	(4,600,940)	(5,978,411)	(1,377,471)
<b>Fund Balance Beginning of Year</b>	6,392,419	6,392,419	6,392,419	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,091,300</u>	<u>4,091,300</u>	<u>4,091,300</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 5,882,777</u>	<u>\$ 5,882,779</u>	<u>\$ 4,505,308</u>	<u>\$ (1,377,471)</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 7,891,111	\$ 7,891,111	\$ 7,821,744	\$ (69,367)
Charges for Services	-	-	1,431,984	1,431,984
Intergovernmental	15,441,757	15,441,757	16,255,046	813,289
Other	<u>95,049</u>	<u>95,049</u>	<u>114,283</u>	<u>19,234</u>
<b>Total Revenues</b>	<u>23,427,917</u>	<u>23,427,917</u>	<u>25,623,057</u>	<u>2,195,140</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	4,022,167	4,022,167	3,879,223	142,944
Materials and Supplies	99,518	134,518	113,372	21,146
Contractual Services	12,235,052	12,800,054	11,985,610	814,444
Capital Outlay	87,553	88,053	5,259	82,794
Other	<u>13,105,470</u>	<u>16,105,469</u>	<u>10,182,973</u>	<u>5,922,496</u>
<b>Total Expenditures</b>	<u>29,549,760</u>	<u>33,150,261</u>	<u>26,166,437</u>	<u>6,983,824</u>
<b>Net Change in Fund Balance</b>	(6,121,843)	(9,722,344)	(543,380)	9,178,964
<b>Fund Balance Beginning of Year</b>	8,540,318	8,540,318	8,540,318	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,689,844</u>	<u>2,689,844</u>	<u>2,689,844</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 5,108,319</u>	<u>\$ 1,507,818</u>	<u>\$ 10,686,782</u>	<u>\$ 9,178,964</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, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$ 24,704,932	\$ 24,704,932	\$ 20,567,063	\$ (4,137,869)
Other	<u>5,000,000</u>	<u>5,000,000</u>	<u>7,545,079</u>	<u>2,545,079</u>
<b>Total Revenues</b>	<u>29,704,932</u>	<u>29,704,932</u>	<u>28,112,142</u>	<u>(1,592,790)</u>
<b>Expenditures</b>				
Current:				
Human Services				
Personal Services	21,168,457	24,168,457	24,021,311	147,146
Materials and Supplies	573,033	573,034	352,569	220,465
Contractual Services	5,844,131	5,844,131	5,162,013	682,118
Capital Outlay	595,258	595,258	115,422	479,836
Other	<u>2,115,026</u>	<u>2,115,025</u>	<u>1,126,323</u>	<u>988,702</u>
<b>Total Expenditures</b>	<u>30,295,905</u>	<u>33,295,905</u>	<u>30,777,638</u>	<u>2,518,267</u>
<b>Net Change in Fund Balance</b>	(590,973)	(3,590,973)	(2,665,496)	925,477
<b>Fund Balance Beginning of Year</b>	3,060,091	3,060,091	3,060,091	-
<b>Prior Year Encumbrances Appropriated</b>	<u>590,973</u>	<u>590,973</u>	<u>590,973</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 3,060,091</u>	<u>\$ 60,091</u>	<u>\$ 985,568</u>	<u>\$ 925,477</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$ 22,500,000	\$ 23,500,000	\$ 26,113,770	\$ 2,613,770
Other	-	-	9	9
<b>Total Revenues</b>	<u>22,500,000</u>	<u>23,500,000</u>	<u>26,113,779</u>	<u>2,613,779</u>
<b>Expenditures</b>				
Current:				
<b>General Government - Legislative and Executive</b>				
Commissioners' Office				
Contractual Services	4,909,152	4,909,152	4,909,152	-
<b>Public Safety</b>				
Sheriff				
Personal Services	13,651,360	13,325,247	12,457,989	867,258
Materials and Supplies	952,500	1,168,173	1,160,312	7,861
Contractual Services	3,268,020	3,299,673	3,188,255	111,418
Capital Outlay	-	1,915,410	1,915,164	246
Other	65,335	55,375	55,375	-
<b>Total Public Safety</b>	<u>17,937,215</u>	<u>19,763,878</u>	<u>18,777,095</u>	<u>986,783</u>
<b>Total Expenditures</b>	<u>22,846,367</u>	<u>24,673,030</u>	<u>23,686,247</u>	<u>986,783</u>
<b>Net Change in Fund Balance</b>	(346,367)	(1,173,030)	2,427,532	3,600,562
<b>Fund Balance Beginning of Year</b>	<u>1,362,619</u>	<u>1,362,619</u>	<u>1,362,619</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 1,016,252</u>	<u>\$ 189,589</u>	<u>\$ 3,790,151</u>	<u>\$ 3,600,562</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, 2013

	<u>Real Estate Tax Overpayment</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Other	\$ 239,989	\$ 239,989	\$ -
<b>Expenditures</b>			
Current:			
Other	205,481	50,000	155,481
<b>Excess of Revenues Over Expenditures</b>	34,508	189,989	155,481
<b>Other Financing Uses</b>			
Transfers Out	(195,339)	(195,339)	-
<b>Net Change in Fund Balance</b>	(160,831)	(5,350)	155,481
<b>Fund Balance Beginning of Year</b>	55,953	55,953	-
<b>Prior Year Encumbrances Appropriated</b>	104,878	104,878	-
<b>Fund Balance End of Year</b>	\$ -	\$ 155,481	\$ 155,481

	<u>Certificate of Title Administration</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 2,000,000	\$ 2,405,585	\$ 405,585
Other	-	5,119	5,119
<b>Total Revenues</b>	2,000,000	2,410,704	410,704
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	1,433,100	1,343,305	89,795
Materials and Supplies	28,156	27,494	662
Contractual Services	181,811	148,663	33,148
Capital Outlay	44,100	44,073	27
Other	1,000	244	756
<b>Total Expenditures</b>	1,688,167	1,563,779	124,388
<b>Net Change in Fund Balance</b>	311,833	846,925	535,092
<b>Fund Balance Beginning of Year</b>	1,591,147	1,591,147	-
<b>Prior Year Encumbrances Appropriated</b>	3,167	3,167	-
<b>Fund Balance End of Year</b>	\$ 1,906,147	\$ 2,441,239	\$ 535,092

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<b>Recorder's Equipment</b>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 235,000	\$ 239,344	\$ 4,344
Other	-	320	320
<b>Total Revenues</b>	<u>235,000</u>	<u>239,664</u>	<u>4,664</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	15,373	15,373	-
Materials and Supplies	19,530	18,991	539
Contractual Services	213,605	194,536	19,069
Capital Outlay	1,980	1,908	72
<b>Total Expenditures</b>	<u>250,488</u>	<u>230,808</u>	<u>19,680</u>
<b>Net Change in Fund Balance</b>	(15,488)	8,856	24,344
<b>Fund Balance Beginning of Year</b>	2,680	2,680	-
<b>Prior Year Encumbrances Appropriated</b>	<u>12,808</u>	<u>12,808</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 24,344</u>	<u>\$ 24,344</u>

	<b>Unclaimed Money</b>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Other	\$ -	\$ 195,989	\$ 195,989
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Other	<u>342,649</u>	<u>342,441</u>	<u>208</u>
<b>Deficiency of Revenues Under Expenditures</b>	(342,649)	(146,452)	196,197
<b>Other Financing Uses</b>			
Transfers Out	<u>(229,705)</u>	<u>(229,705)</u>	-
<b>Net Change in Fund Balance</b>	(572,354)	(376,157)	196,197
<b>Fund Balance Beginning of Year</b>	988,847	988,847	-
<b>Prior Year Encumbrances Appropriated</b>	<u>42,649</u>	<u>42,649</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 459,142</u>	<u>\$ 655,339</u>	<u>\$ 196,197</u>

# STARK COUNTY, OHIO

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

*Budget and Actual (Non-GAAP Basis) - Building Inspection*

*For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 797,507	\$ 802,848	\$ 5,341
Other	-	2,294	2,294
<b>Total Revenues</b>	<u>797,507</u>	<u>805,142</u>	<u>7,635</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	602,880	529,380	73,500
Materials and Supplies	26,278	19,191	7,087
Contractual Services	153,228	90,123	63,105
Capital Outlay	20,000	-	20,000
Other	4,560	1,802	2,758
<b>Total Expenditures</b>	<u>806,946</u>	<u>640,496</u>	<u>166,450</u>
<b>Net Change in Fund Balance</b>	(9,439)	164,646	174,085
<b>Fund Balance Beginning of Year</b>	722,431	722,431	-
<b>Prior Year Encumbrances Appropriated</b>	<u>9,439</u>	<u>9,439</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 722,431</u>	<u>\$ 896,516</u>	<u>\$ 174,085</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, 2013

<b><i>Sheriff's Policing Rotary</i></b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,575,000	\$ 2,542,307	\$ (32,693)
Intergovernmental	100,000	152,946	52,946
Other	-	61,917	61,917
<b>Total Revenues</b>	<u>2,675,000</u>	<u>2,757,170</u>	<u>82,170</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	2,754,772	2,683,583	71,189
Materials and Supplies	31,875	31,500	375
Contractual Services	46,611	44,612	1,999
Capital Outlay	3,000	2,034	966
Other	10,795	10,030	765
<b>Total Expenditures</b>	<u>2,847,053</u>	<u>2,771,759</u>	<u>75,294</u>
<b>Net Change in Fund Balance</b>	(172,053)	(14,589)	157,464
<b>Fund Balance Beginning of Year</b>	140,161	140,161	-
<b>Prior Year Encumbrances Appropriated</b>	31,892	31,892	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 157,464</u>	<u>\$ 157,464</u>

<b><i>Personal Property Tax Overpayment</i></b>			
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Other	8,406	-	8,406
<b>Deficiency of Revenues Under Expenditures</b>	(8,406)	-	8,406
<b>Other Financing Uses</b>			
Transfers Out	(145,672)	(145,672)	-
<b>Net Change in Fund Balance</b>	(154,078)	(145,672)	8,406
<b>Fund Balance Beginning of Year</b>	154,078	154,078	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 8,406</u>	<u>\$ 8,406</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, 2013

## Rotary Abstract Fee

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

## Forfeiture of Subdivision Bond

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 58,671	\$ 58,671	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 58,671</u>	<u>\$ 58,671</u>	<u>\$ -</u>

## Real Estate Tax Prepayment

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Expenditures</i>			
Current:			
General Government - Legislative and Executive			
Contractual Services	\$ 1,374	\$ 1,374	\$ -
<i>Net Change in Fund Balance</i>	(1,374)	(1,374)	-
<i>Fund Balance Beginning of Year</i>	<u>1,374</u>	<u>1,374</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<u>Victim Assistance</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 148,379	\$ 208,068	\$ 59,689
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	193,993	193,993	-
Other	500	433	67
<b>Total Expenditures</b>	<u>194,493</u>	<u>194,426</u>	<u>67</u>
<b>Net Change in Fund Balance</b>	(46,114)	13,642	59,756
<b>Fund Balance Beginning of Year</b>	<u>46,114</u>	<u>46,114</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 59,756</u>	<u>\$ 59,756</u>

	<u>Youth Services</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 2,082,251	\$ 2,075,708	\$ (6,543)
Other	11,948	24,071	12,123
<b>Total Revenues</b>	<u>2,094,199</u>	<u>2,099,779</u>	<u>5,580</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	1,275,515	1,081,459	194,056
Materials and Supplies	112,455	40,316	72,139
Contractual Services	1,284,418	1,251,861	32,557
Capital Outlay	47,982	37,982	10,000
Other	92,874	43,486	49,388
<b>Total Expenditures</b>	<u>2,813,244</u>	<u>2,455,104</u>	<u>358,140</u>
<b>Net Change in Fund Balance</b>	(719,045)	(355,325)	363,720
<b>Fund Balance Beginning of Year</b>	607,142	607,142	-
<b>Prior Year Encumbrances Appropriated</b>	<u>462,687</u>	<u>462,687</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 350,784</u>	<u>\$ 714,504</u>	<u>\$ 363,720</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, 2013

	<b>Pass Through Grants</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 34,331	\$ 73,983	\$ 39,652
<b>Expenditures</b>			
Current			
Public Safety			
Other	77,160	77,160	-
<b>Total Expenditures</b>	<u>77,160</u>	<u>77,160</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(42,829)	(3,177)	39,652
<b>Fund Balance Beginning of Year</b>	<u>42,829</u>	<u>42,829</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 39,652</u>	<u>\$ 39,652</u>

	<b>Home Program</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 2,122,717	\$ 991,610	\$ (1,131,107)
Other	<u>-</u>	<u>163,707</u>	<u>163,707</u>
<b>Total Revenues</b>	<u>2,122,717</u>	<u>1,155,317</u>	<u>(967,400)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Contractual Services	2,115,686	1,870,362	245,324
Other	<u>20,000</u>	<u>127</u>	<u>19,873</u>
<b>Total Expenditures</b>	<u>2,135,686</u>	<u>1,870,489</u>	<u>265,197</u>
<b>Net Change in Fund Balance</b>	(12,969)	(715,172)	(702,203)
<b>Fund Deficit Beginning of Year</b>	(806,917)	(806,917)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>819,886</u>	<u>819,886</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ -</u>	<u>\$ (702,203)</u>	<u>\$ (702,203)</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 537,607	\$ 536,432	\$ (1,175)
Intergovernmental	1,000,000	961,518	(38,482)
Other	-	2,959	2,959
<b>Total Revenues</b>	<u>1,537,607</u>	<u>1,500,909</u>	<u>(36,698)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	960,000	789,728	170,272
Materials and Supplies	36,046	14,696	21,350
Contractual Services	458,432	375,655	82,777
Capital Outlay	85,500	75,976	9,524
Other	8,236	1,099	7,137
<b>Total Expenditures</b>	<u>1,548,214</u>	<u>1,257,154</u>	<u>291,060</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(10,607)	243,755	254,362
<b>Other Financing Sources</b>			
Sale of Capital Assets	-	10,000	10,000
<b>Net Change in Fund Balance</b>	(10,607)	253,755	264,362
<b>Fund Balance Beginning of Year</b>	2,895,516	2,895,516	-
<b>Prior Year Encumbrances Appropriated</b>	<u>249,214</u>	<u>249,214</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 3,134,123</u>	<u>\$ 3,398,485</u>	<u>\$ 264,362</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, 2013

<i>Child Assault Prosecution</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 328,821	\$ 328,821	\$ -
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	328,821	328,821	-
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	76,373	76,373	-
<b>Fund Balance End of Year</b>	\$ 76,373	\$ 76,373	\$ -
 <b>Community Development</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 1,200	\$ 1,200
Intergovernmental	5,320,319	2,073,645	(3,246,674)
Interest	-	62	62
Other	1,746	195,103	193,357
<b>Total Revenues</b>	5,322,065	2,270,010	(3,052,055)
<b>Expenditures</b>			
Current:			
Public Works			
Materials and Supplies	20,000	13,851	6,149
Contractual Services	5,032,045	3,002,905	2,029,140
Capital Outlay	241,474	155,363	86,111
Other	70,585	3,955	66,630
<b>Total Expenditures</b>	5,364,104	3,176,074	2,188,030
<b>Net Change in Fund Balance</b>	(42,039)	(906,064)	(864,025)
<b>Fund Deficit Beginning of Year</b>	(1,351,701)	(1,351,701)	-
<b>Prior Year Encumbrances Appropriated</b>	1,716,987	1,716,987	-
<b>Fund Balance(Deficit) End of Year</b>	\$ 323,247	\$ (540,778)	\$ (864,025)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 71,151	\$ 21,151
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	20,500	18,516	1,984
Materials and Supplies	10,000	2,032	7,968
Contractual Services	25,964	7,277	18,687
Other	5,160	4,754	406
<b>Total Expenditures</b>	<u>61,624</u>	<u>32,579</u>	<u>29,045</u>
<b>Net Change in Fund Balance</b>	(11,624)	38,572	50,196
<b>Fund Balance Beginning of Year</b>	332,166	332,166	-
<b>Prior Year Encumbrances Appropriated</b>	11,624	11,624	-
<b>Fund Balance End of Year</b>	<u>\$ 332,166</u>	<u>\$ 382,362</u>	<u>\$ 50,196</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Computer Technology

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,759,000	\$ 2,322,136	\$ (436,864)
Other	105,000	91,945	(13,055)
<b>Total Revenues</b>	<u>2,864,000</u>	<u>2,414,081</u>	<u>(449,919)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	2,152,770	1,099,011	1,053,759
Materials and Supplies	290,276	101,326	188,950
Contractual Services	1,159,139	885,780	273,359
Capital Outlay	1,206,996	500,959	706,037
Other	248,092	198,913	49,179
<b>Total Expenditures</b>	<u>5,057,273</u>	<u>2,785,989</u>	<u>2,271,284</u>
<b>Deficiency of Revenues Under Expenditures</b>	(2,193,273)	(371,908)	1,821,365
<b>Other Financing Sources (Uses)</b>			
Advances In	-	77,090	77,090
Advances Out	(77,090)	(77,090)	-
<b>Total Financing Sources (Uses)</b>	(77,090)	-	77,090
<b>Net Change in Fund Balance</b>	(2,270,363)	(371,908)	1,898,455
<b>Fund Balance Beginning of Year</b>	3,953,895	3,953,895	-
<b>Prior Year Encumbrances Appropriated</b>	571,267	571,267	-
<b>Fund Balance End of Year</b>	<u>\$ 2,254,799</u>	<u>\$ 4,153,254</u>	<u>\$ 1,898,455</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 735,000	\$ 742,720	\$ 7,720
Other	1,000	4,697	3,697
<b>Total Revenues</b>	<u>736,000</u>	<u>747,417</u>	<u>11,417</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	688,132	642,477	45,655
Materials and Supplies	11,808	6,914	4,894
Contractual Services	149,276	138,528	10,748
Capital Outlay	57,250	55,022	2,228
Other	337,107	201,279	135,828
<b>Total Expenditures</b>	<u>1,243,573</u>	<u>1,044,220</u>	<u>199,353</u>
<b>Net Change in Fund Balance</b>	(507,573)	(296,803)	210,770
<b>Fund Balance Beginning of Year</b>	552,330	552,330	-
<b>Prior Year Encumbrances Appropriated</b>	29,907	29,907	-
<b>Fund Balance End of Year</b>	<u>\$ 74,664</u>	<u>\$ 285,434</u>	<u>\$ 210,770</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 720,000	\$ 767,742	\$ 47,742
Fines and Forfeitures	-	5,258	5,258
Other	<u>42,500</u>	<u>34,370</u>	<u>(8,130)</u>
<b>Total Revenues</b>	<u>762,500</u>	<u>807,370</u>	<u>44,870</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	562,659	547,455	15,204
Materials and Supplies	84,033	82,640	1,393
Contractual Services	124,038	121,793	2,245
Capital Outlay	105,771	81,598	24,173
Other	<u>10,235</u>	<u>9,392</u>	<u>843</u>
<b>Total Expenditures</b>	<u>886,736</u>	<u>842,878</u>	<u>43,858</u>
<b>Net Change in Fund Balance</b>	(124,236)	(35,508)	88,728
<b>Fund Balance Beginning of Year</b>	190,433	190,433	-
<b>Prior Year Encumbrances Appropriated</b>	<u>36,408</u>	<u>36,408</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 102,605</u>	<u>\$ 191,333</u>	<u>\$ 88,728</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, 2013

## Immobilization and Impoundment

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 900	\$ 900
<b>Net Change in Fund Balance</b>	-	900	900
<b>Fund Balance Beginning of Year</b>	<u>42,726</u>	<u>42,726</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 42,726</u>	<u>\$ 43,626</u>	<u>\$ 900</u>

## In - Home Detention

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



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2013*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Tax	\$ 3,500,000	\$ 3,882,540	\$ 382,540
Charges for Services	-	9,213	9,213
Licenses and Permits	-	34,095	34,095
Fines and Forfeitures	-	101,277	101,277
Intergovernmental	12,300,000	10,788,557	(1,511,443)
Interest	-	103	103
Other	-	75,124	75,124
<b>Total Revenues</b>	<u>15,800,000</u>	<u>14,890,909</u>	<u>(909,091)</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	6,978,134	6,754,345	223,789
Materials and Supplies	2,770,201	2,505,572	264,629
Contractual Services	2,281,041	1,843,413	437,628
Capital Outlay	6,557,211	6,437,154	120,057
Other	24,372	21,533	2,839
Total Public Works	<u>18,610,959</u>	<u>17,562,017</u>	<u>1,048,942</u>
Debt Service			
Principal Retirement	134,684	134,684	-
<b>Total Expenditures</b>	<u>18,745,643</u>	<u>17,696,701</u>	<u>1,048,942</u>
<b>Net Change in Fund Balance</b>	(2,945,643)	(2,805,792)	139,851
<b>Fund Balance Beginning of Year</b>	1,153,438	1,153,438	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,792,205</u>	<u>1,792,205</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 139,851</u>	<u>\$ 139,851</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, 2013

	<b>Jail Commissary</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 284,090	\$ 284,090
Other	270,000	6,479	(263,521)
<b>Total Revenues</b>	<b>270,000</b>	<b>290,569</b>	<b>20,569</b>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	287,675	282,405	5,270
Contractual Services	16,882	16,046	836
Capital Outlay	48,743	48,743	-
Other	7,883	6,883	1,000
<b>Total Expenditures</b>	<b>361,183</b>	<b>354,077</b>	<b>7,106</b>
<b>Net Change in Fund Balance</b>	<b>(91,183)</b>	<b>(63,508)</b>	<b>27,675</b>
<b>Fund Balance Beginning of Year</b>	<b>18,472</b>	<b>18,472</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>72,711</b>	<b>72,711</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 27,675</b>	<b>\$ 27,675</b>

	<b>Probate Court Conduct Business</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 5,500	\$ 3,929	\$ (1,571)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Materials and Supplies	1,323	880	443
Contractual Services	2,716	2,541	175
Capital Outlay	150	-	150
Other	2,150	1,967	183
<b>Total Expenditures</b>	<b>6,339</b>	<b>5,388</b>	<b>951</b>
<b>Net Change in Fund Balance</b>	<b>(839)</b>	<b>(1,459)</b>	<b>(620)</b>
<b>Fund Balance Beginning of Year</b>	<b>1,972</b>	<b>1,972</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>839</b>	<b>839</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 1,972</b>	<b>\$ 1,352</b>	<b>\$ (620)</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<b>Real Estate Assessment</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 3,750,000	\$ 3,699,996	\$ (50,004)
Fines and Forfeitures	-	300	300
Other	-	28,855	28,855
<b>Total Revenues</b>	<u>3,750,000</u>	<u>3,729,151</u>	<u>(20,849)</u>
<b>Expenditures</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	2,903,737	2,794,559	109,178
Materials and Supplies	30,526	27,062	3,464
Contractual Services	617,698	434,563	183,135
Capital Outlay	127,300	25,811	101,489
Other	73,176	58,232	14,944
<b>Total Expenditures</b>	<u>3,752,437</u>	<u>3,340,227</u>	<u>412,210</u>
<b>Net Change in Fund Balance</b>	(2,437)	388,924	391,361
<b>Fund Balance Beginning of Year</b>	3,155,971	3,155,971	-
<b>Prior Year Encumbrances Appropriated</b>	<u>105,890</u>	<u>105,890</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 3,259,424</u>	<u>\$ 3,650,785</u>	<u>\$ 391,361</u>

	<b>Sheriff's Litter Patrol</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 85,000	\$ 82,320	\$ (2,680)
Other	-	379	379
<b>Total Revenues</b>	<u>85,000</u>	<u>82,699</u>	<u>(2,301)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	82,603	79,465	3,138
Materials and Supplies	6,917	6,713	204
Contractual Services	2,000	2,000	-
<b>Total Expenditures</b>	<u>91,520</u>	<u>88,178</u>	<u>3,342</u>
<b>Net Change in Fund Balance</b>	(6,520)	(5,479)	1,041
<b>Fund Balance Beginning of Year</b>	2,938	2,938	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,582</u>	<u>3,582</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 1,041</u>	<u>\$ 1,041</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 40,000	\$ 26,434	\$ (13,566)
Intergovernmental	905,925	888,240	(17,685)
Other	<u>-</u>	<u>3,045</u>	<u>3,045</u>
<b>Total Revenues</b>	<u>945,925</u>	<u>917,719</u>	<u>(28,206)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	122,410	119,722	2,688
Materials and Supplies	15,930	15,738	192
Contractual Services	3,318	3,318	-
Other	<u>4,293</u>	<u>4,293</u>	<u>-</u>
Total General Government - Judicial	<u>145,951</u>	<u>143,071</u>	<u>2,880</u>
Public Safety			
Personal Services	707,762	666,337	41,425
Materials and Supplies	50,784	40,683	10,101
Contractual Services	48,491	47,392	1,099
Capital Outlay	11,975	11,702	273
Other	<u>78,070</u>	<u>71,888</u>	<u>6,182</u>
Total Public Safety	<u>897,082</u>	<u>838,002</u>	<u>59,080</u>
<b>Total Expenditures</b>	<u>1,043,033</u>	<u>981,073</u>	<u>61,960</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(97,108)</u>	<u>(63,354)</u>	<u>33,754</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	73,425	73,425	-
Advances Out	<u>(73,425)</u>	<u>(73,425)</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(97,108)	(63,354)	33,754
<b>Fund Balance Beginning of Year</b>	172,186	172,186	-
<b>Prior Year Encumbrances Appropriated</b>	<u>37,229</u>	<u>37,229</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 112,307</u>	<u>\$ 146,061</u>	<u>\$ 33,754</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, 2013

	<i>Day Reporting</i>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 122	\$ 122	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 122</u>	<u>\$ 122</u>	<u>\$ -</u>

	<i>Bureau of Justice Assistance Block Grant</i>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 40,000	\$ 33,250	\$ (6,750)
Intergovernmental	130,390	111,811	(18,579)
Interest	-	25	25
<b>Total Revenues</b>	<u>170,390</u>	<u>145,086</u>	<u>(25,304)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	170,651	143,895	26,756
Materials and Supplies	52,319	27,163	25,156
Contractual Services	10,336	7,337	2,999
Capital Outlay	41,073	5,322	35,751
<b>Total Expenditures</b>	<u>274,379</u>	<u>183,717</u>	<u>90,662</u>
<b>Net Change in Fund Balance</b>	(103,989)	(38,631)	65,358
<b>Fund Balance Beginning of Year</b>	<u>103,989</u>	<u>103,989</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 65,358</u>	<u>\$ 65,358</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, 2013

<b>Disaster Services - HAZMAT</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 558	\$ 558
Intergovernmental	99,000	35,000	(64,000)
Other	-	539	539
<b>Total Revenues</b>	<b>99,000</b>	<b>36,097</b>	<b>(62,903)</b>
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	51,907	34,435	17,472
Contractual Services	44,928	42,129	2,799
Capital Outlay	20,964	15,778	5,186
Other	30,000	30,000	-
<b>Total Expenditures</b>	<b>147,799</b>	<b>122,342</b>	<b>25,457</b>
<b>Deficiency of Revenues Under Expenditures</b>	<b>(48,799)</b>	<b>(86,245)</b>	<b>(37,446)</b>
<b>Other Financing Sources</b>			
Transfers In	-	30,000	30,000
<b>Net Change in Fund Balance</b>	<b>(48,799)</b>	<b>(56,245)</b>	<b>(7,446)</b>
<b>Fund Balance Beginning of Year</b>	<b>72,082</b>	<b>72,082</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>15,799</b>	<b>15,799</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 39,082</b>	<b>\$ 31,636</b>	<b>\$ (7,446)</b>

<b>House Arrest</b>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 22,230	\$ 22,230
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	31,664	31,486	178
<b>Net Change in Fund Balance</b>	<b>(31,664)</b>	<b>(9,256)</b>	<b>22,408</b>
<b>Fund Balance Beginning of Year</b>	<b>324,139</b>	<b>324,139</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,464</b>	<b>2,464</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 294,939</b>	<b>\$ 317,347</b>	<b>\$ 22,408</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<b>State Probation Supervision Fees</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 18,000	\$ 3,545	\$ (14,455)
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	50,714	11,076	39,638
Contractual Services	51,746	10,040	41,706
Capital Outlay	2,000	1,796	204
Other	45,921	226	45,695
<b>Total Expenditures</b>	<b>150,381</b>	<b>23,138</b>	<b>127,243</b>
<b>Net Change in Fund Balance</b>	<b>(132,381)</b>	<b>(19,593)</b>	<b>112,788</b>
<b>Fund Balance Beginning of Year</b>	<b>129,064</b>	<b>129,064</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,317</b>	<b>3,317</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 112,788</b>	<b>\$ 112,788</b>

	<b>Indigent Drivers</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 1,500	\$ 4,594	\$ 3,094
<b>Expenditures</b>			
Current			
General Government			
Judicial			
Contractual Services	1,500	-	1,500
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>4,594</b>	<b>4,594</b>
<b>Fund Balance Beginning of Year</b>	<b>11,364</b>	<b>11,364</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 11,364</b>	<b>\$ 15,958</b>	<b>\$ 4,594</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<b>Enforcement and Education</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 3,233	\$ 3,233
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	3,099	625	2,474
<b>Total Expenditures</b>	<b>3,099</b>	<b>625</b>	<b>2,474</b>
<b>Net Change in Fund Balance</b>	<b>(3,099)</b>	<b>2,608</b>	<b>5,707</b>
<b>Fund Balance Beginning of Year</b>	<b>3,088</b>	<b>3,088</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>11</b>	<b>11</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 5,707</b>	<b>\$ 5,707</b>

	<b>Violence Prevention</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 204,488	\$ 166,470	\$ (38,018)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	199,376	155,485	43,891
<b>Net Change in Fund Balance</b>	<b>5,112</b>	<b>10,985</b>	<b>5,873</b>
<b>Fund Balance Beginning of Year</b>	<b>6,082</b>	<b>6,082</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 11,194</b>	<b>\$ 17,067</b>	<b>\$ 5,873</b>



# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 300,000	\$ 301,166	\$ 1,166
Other	-	856	856
<b>Total Revenues</b>	<b>300,000</b>	<b>302,022</b>	<b>2,022</b>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	297,947	202,042	95,905
Materials and Supplies	5,164	5,000	164
Contractual Services	46,040	24,704	21,336
Other	30,000	1,000	29,000
<b>Total Expenditures</b>	<b>379,151</b>	<b>232,746</b>	<b>146,405</b>
<b>Net Change in Fund Balance</b>	<b>(79,151)</b>	<b>69,276</b>	<b>148,427</b>
<b>Fund Balance Beginning of Year</b>	<b>121,452</b>	<b>121,452</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>6,204</b>	<b>6,204</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 48,505</b>	<b>\$ 196,932</b>	<b>\$ 148,427</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<b>Emergency Preparedness Grant</b>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 525,981	\$ 428,228	(97,753)
Other	-	9,711	9,711
<b>Total Revenues</b>	<u>525,981</u>	<u>437,939</u>	<u>(88,042)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	153,000	112,294	40,706
Materials and Supplies	12,667	10,869	1,798
Contractual Services	115,412	21,381	94,031
Capital Outlay	570,726	474,527	96,199
Other	1,174	397	777
<b>Total Expenditures</b>	<u>852,979</u>	<u>619,468</u>	<u>233,511</u>
<b>Net Change in Fund Balance</b>	(326,998)	(181,529)	145,469
<b>Fund Balance Beginning of Year</b>	114,546	114,546	-
<b>Prior Year Encumbrances Appropriated</b>	<u>321,794</u>	<u>321,794</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 109,342</u>	<u>\$ 254,811</u>	<u>\$ 145,469</u>

	<b>Juvenile Justice</b>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 350,000	\$ 313,942	\$ (36,058)
Other	-	1,523	1,523
<b>Total Revenues</b>	<u>350,000</u>	<u>315,465</u>	<u>(34,535)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	252,000	247,585	4,415
Materials and Supplies	13,500	8,197	5,303
Contractual Services	149,956	51,583	98,373
Other	27,000	7,030	19,970
<b>Total Expenditures</b>	<u>442,456</u>	<u>314,395</u>	<u>128,061</u>
<b>Net Change In Fund Balance</b>	(92,456)	1,070	93,526
<b>Fund Balance Beginning of Year</b>	410,276	410,276	-
<b>Prior Year Encumbrances Appropriated</b>	<u>30,456</u>	<u>30,456</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 348,276</u>	<u>\$ 441,802</u>	<u>\$ 93,526</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Law Library

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance Favorable Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 12,000	\$ 16,366	\$ 4,366
Fines and Forfeitures	507,500	498,145	(9,355)
Intergovernmental	-	99,065	99,065
Other	19,000	25,818	6,818
<b>Total Revenues</b>	<u>538,500</u>	<u>639,394</u>	<u>100,894</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	132,600	130,842	1,758
Materials and Supplies	422,791	406,410	16,381
Contractual Services	133,972	131,410	2,562
Capital Outlay	10,000	6,571	3,429
Other	11,277	7,956	3,321
<b>Total Expenditures</b>	<u>710,640</u>	<u>683,189</u>	<u>27,451</u>
<b>Net Change in Fund Balance</b>	(172,140)	(43,795)	128,345
<b>Fund Balance Beginning of Year</b>	99,130	99,130	-
<b>Prior Year Encumbrances Appropriated</b>	73,140	73,140	-
<b>Fund Balance End of Year</b>	<u>\$ 130</u>	<u>\$ 128,475</u>	<u>\$ 128,345</u>

# STARK COUNTY, OHIO

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

### Budget and Actual (Non-GAAP Basis) - Drug Court Planning

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 13,300	\$ 15,246	\$ 1,946
Intergovernmental	191,600	177,545	(14,055)
Other	-	221	221
<b>Total Revenues</b>	<u>204,900</u>	<u>193,012</u>	<u>(11,888)</u>
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	74,235	74,021	214
Materials and Supplies	32,310	14,381	17,929
Contractual Services	97,019	86,536	10,483
Capital Outlay	1,100	1,009	91
Other	20,761	12,602	8,159
<b>Total Expenditures</b>	<u>225,425</u>	<u>188,549</u>	<u>36,876</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(20,525)</u>	<u>4,463</u>	<u>24,988</u>
<b>Other Financing Sources (Uses)</b>			
Advances In	3,665	3,665	-
Advances Out	(3,665)	(3,665)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(20,525)	4,463	24,988
<b>Fund Balance Beginning of Year</b>	46,341	46,341	-
<b>Prior Year Encumbrances Appropriated</b>	402	402	-
<b>Fund Balance End of Year</b>	<u>\$ 26,218</u>	<u>\$ 51,206</u>	<u>\$ 24,988</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, 2013

	<u>Indigent Guardianship</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 47,000	\$ 48,364	\$ 1,364
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Personal Services	39,000	26,075	12,925
Materials and Supplies	1,000	737	263
Contractual Services	13,858	11,739	2,119
Capital Outlay	700	-	700
Other	1,800	1,481	319
<b>Total Expenditures</b>	<u>56,358</u>	<u>40,032</u>	<u>16,326</u>
<b>Net Change in Fund Balance</b>	(9,358)	8,332	17,690
<b>Fund Balance Beginning of Year</b>	95,538	95,538	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,358</u>	<u>1,358</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 87,538</u>	<u>\$ 105,228</u>	<u>\$ 17,690</u>

	<u>Computer Justice Information System</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 12,000	\$ 18,804	\$ 6,804
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Materials and Supplies	16,497	13,180	3,317
<b>Net Change in Fund Balance</b>	(4,497)	5,624	10,121
<b>Fund Balance Beginning of Year</b>	3,200	3,200	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,297</u>	<u>1,297</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 10,121</u>	<u>\$ 10,121</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<u>Probate Court Security Grant</u>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 19,875	\$ (125)
<b>Expenditures</b>			
Current:			
General Government - Judicial			
Contractual Services	22,200	13,401	8,799
<b>Net Change in Fund Balance</b>	(2,200)	6,474	8,674
<b>Fund Balance Beginning of Year</b>	125,183	125,183	-
<b>Prior Year Encumbrances Appropriated</b>	2,200	2,200	-
<b>Fund Balance End of Year</b>	<u>\$ 125,183</u>	<u>\$ 133,857</u>	<u>\$ 8,674</u>

	<u>Sheriff Law Enforcement</u>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 150,000	\$ 288,252	\$ 138,252
Licenses and Permits	145,000	180,399	35,399
Intergovernmental	297,072	280,902	(16,170)
Interest	-	62	62
Other	2,402	2,402	-
<b>Total Revenues</b>	<u>594,474</u>	<u>752,017</u>	<u>157,543</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	282,265	194,997	87,268
Materials and Supplies	21,324	12,987	8,337
Contractual Services	372,029	288,221	83,808
Capital Outlay	95,270	66,630	28,640
Other	142,431	75,973	66,458
<b>Total Expenditures</b>	<u>913,319</u>	<u>638,808</u>	<u>274,511</u>
<b>Net Change in Fund Balance</b>	(318,845)	113,209	432,054
<b>Fund Balance Beginning of Year</b>	296,734	296,734	-
<b>Prior Year Encumbrances Appropriated</b>	22,111	22,111	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 432,054</u>	<u>\$ 432,054</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, 2013

## Geographical Information Systems

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

## Board of Elections

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	\$ -	\$ 9,484	\$ 9,484
<i>Net Change in Fund Balance</i>	-	9,484	9,484
<i>Fund Balance Beginning of Year</i>	<u>34,984</u>	<u>34,984</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 34,984</u>	<u>\$ 44,468</u>	<u>\$ 9,484</u>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

	<b>Special Assessment Bond Retirement</b>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Special Assessments	\$ 600,000	\$ 606,918	\$ 6,918
<b>Expenditures</b>			
Debt Service			
Principal Retirement	525,887	385,362	140,525
Interest and Fiscal Charges	<u>197,342</u>	<u>197,342</u>	<u>-</u>
<b>Total Expenditures</b>	<u>723,229</u>	<u>582,704</u>	<u>140,525</u>
<b>Net Change in Fund Balance</b>	(123,229)	24,214	147,443
<b>Fund Balance Beginning of Year</b>	<u>123,229</u>	<u>123,229</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 147,443</u>	<u>\$ 147,443</u>

	<b>General Obligation Bond Retirement</b>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	\$ 200,940	\$ -	\$ 200,940
<b>Net Change in Fund Balance</b>	(200,940)	-	200,940
<b>Fund Balance Beginning of Year</b>	<u>200,940</u>	<u>200,940</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 200,940</u>	<u>\$ 200,940</u>



# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2013

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

	<u>Stark Developmental Disabilities Capital</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Expenditures</b>			
Current			
Capital Outlay	\$ 971,465	\$ 957,891	\$ 13,574
<b>Deficiency of Revenues Under Expenditures</b>	(971,465)	(957,891)	13,574
<b>Other Financing Sources</b>			
Transfers In	350,000	350,000	-
<b>Net Change in Fund Balance</b>	(621,465)	(607,891)	13,574
<b>Fund Balance Beginning of Year</b>	189,546	189,546	-
<b>Prior Year Encumbrances Appropriated</b>	471,465	471,465	-
<b>Fund Balance End of Year</b>	<u>\$ 39,546</u>	<u>\$ 53,120</u>	<u>\$ 13,574</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, 2013

	<u>Courthouse Restoration</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	\$ 35,375	\$ 35,375	\$ -
<b>Net Change in Fund Balance</b>	(35,375)	(35,375)	-
<b>Fund Balance Beginning of Year</b>	35,375	35,375	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>Engineer's Construction</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 14,920,369	\$ 9,528,989	\$ (5,391,380)
<b>Expenditures</b>			
Capital Outlay	14,920,369	9,701,397	5,218,972
<b>Deficiency of Revenues Under Expenditures</b>	-	(172,408)	(172,408)
<b>Other Financing Sources</b>			
Proceeds of Loans	-	172,408	172,408
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<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, 2013

	<b>Permanent Improvement</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 50,000	\$ 50,000
Other	-	9,076	9,076
<b>Total Revenues</b>	<b>-</b>	<b>59,076</b>	<b>59,076</b>
<b>Expenditures</b>			
Contractual Services	13,648	10,725	2,923
Capital Outlay	729,622	628,838	100,784
<b>Total Expenditures</b>	<b>743,270</b>	<b>639,563</b>	<b>103,707</b>
<b>Deficiency of Revenues Under Expenditures</b>	<b>(743,270)</b>	<b>(580,487)</b>	<b>162,783</b>
<b>Other Financing Sources</b>			
Sale of Capital Assets	300,000	3,803	(296,197)
Transfers In	1,500,000	1,500,000	-
<b>Total Other Financing Sources</b>	<b>1,800,000</b>	<b>1,503,803</b>	<b>(296,197)</b>
<b>Net Change in Fund Balance</b>	<b>1,056,730</b>	<b>923,316</b>	<b>(133,414)</b>
<b>Fund Balance Beginning of Year</b>	<b>603,173</b>	<b>603,173</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>443,270</b>	<b>443,270</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 2,103,173</b>	<b>\$ 1,969,759</b>	<b>\$ (133,414)</b>

	<b>Survey Monument</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 3,150	\$ 3,150	\$ -
<b>Expenditures</b>			
Materials and Supplies	3,888	3,600	288
<b>Net Change in Fund Balance</b>	<b>(738)</b>	<b>(450)</b>	<b>288</b>
<b>Fund Balance Beginning of Year</b>	<b>738</b>	<b>738</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 288</b>	<b>\$ 288</b>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 21,000,000	\$ 21,532,295	\$ 532,295
Intergovernmental	1,507,915	2,753,202	1,245,287
Special Assessments	347,400	260,031	(87,369)
Other Operating Revenues	<u>-</u>	<u>40,672</u>	<u>40,672</u>
<b>Total Revenues</b>	<u>22,855,315</u>	<u>24,586,200</u>	<u>1,730,885</u>
<b>Expenses</b>			
Personal Services	5,525,000	4,950,396	574,604
Contractual Services	13,793,091	11,425,562	2,367,529
Materials and Supplies	1,585,977	1,369,079	216,898
Other Operating Expenses	227,552	140,179	87,373
Capital Outlay	7,568,697	7,104,361	464,336
Debt Service			
Principal Retirement	6,759,421	5,049,211	1,710,210
Interest and Fiscal Charges	921,981	1,213,496	(291,515)
Bond Issuance Costs	<u>68,757</u>	<u>68,757</u>	<u>-</u>
<b>Total Expenses</b>	<u>36,450,476</u>	<u>31,321,041</u>	<u>5,129,435</u>
<b>Operating Income (Loss)</b>	(13,595,161)	(6,734,841)	6,860,320
<b>Non-Operating Revenues</b>			
Proceeds of OPWC Loans	-	181,046	181,046
Proceeds from Sale of Capital Assets	<u>-</u>	<u>438,000</u>	<u>438,000</u>
<b>Total Non-Operating Revenues</b>	<u>-</u>	<u>619,046</u>	<u>619,046</u>
<b>Change in Fund Equity</b>	(13,595,161)	(6,115,795)	7,479,366
<b>Fund Equity Beginning of Year</b>	14,671,517	14,671,517	-
<b>Prior Year Encumbrances Appropriated</b>	<u>4,529,936</u>	<u>4,529,936</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 5,606,292</u>	<u>\$ 13,085,658</u>	<u>\$ 7,479,366</u>

# STARK COUNTY, OHIO

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

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

For the Year Ended December 31, 2013

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 638,500	\$ 666,043	\$ 27,543
Other Operating Revenues	1,500	1,011	(489)
<b>Total Revenues</b>	<u>640,000</u>	<u>667,054</u>	<u>27,054</u>
<b>Expenses</b>			
Personal Services	223,500	210,753	12,747
Contractual Services	427,569	425,228	2,341
Materials and Supplies	25,006	9,834	15,172
Other Operating Expenses	11,483	500	10,983
Capital Outlay	36,000	-	36,000
Debt Service			
Principal Retirement	77,350	75,000	2,350
Interest and Fiscal Charges	12,650	12,650	-
<b>Total Expenses</b>	<u>813,558</u>	<u>733,965</u>	<u>79,593</u>
<b>Change in Fund Equity</b>	(173,558)	(66,911)	106,647
<b>Fund Equity Beginning of Year</b>	905,057	905,057	-
<b>Prior Year Encumbrances Appropriated</b>	<u>44,058</u>	<u>44,058</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 775,557</u>	<u>\$ 882,204</u>	<u>\$ 106,647</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, 2013

<i>Sheriff's Webcheck Service</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 15,000	\$ 17,552	\$ 2,552
Intergovernmental	-	4,055	4,055
Other Operating Revenues	-	66	66
<b>Total Revenues</b>	<u>15,000</u>	<u>21,673</u>	<u>6,673</u>
<b>Expenses</b>			
Personal Services	20,702	4,730	15,972
Materials and Supplies	1,000	1,000	-
Other Operating Expenses	40,491	18,858	21,633
<b>Total Expenses</b>	<u>62,193</u>	<u>24,588</u>	<u>37,605</u>
<b>Change in Fund Equity</b>	(47,193)	(2,915)	44,278
<b>Fund Equity Beginning of Year</b>	40,080	40,080	-
<b>Prior Year Encumbrances Appropriated</b>	7,113	7,113	-
<b>Fund Equity End of Year</b>	<u>\$ -</u>	<u>\$ 44,278</u>	<u>\$ 44,278</u>

<i>Auditor's License Bureau</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 425,000	\$ 465,053	\$ 40,053
Other Operating Revenues	-	1,056	1,056
<b>Total Revenues</b>	<u>425,000</u>	<u>466,109</u>	<u>41,109</u>
<b>Expenses</b>			
Personal Services	293,000	289,162	3,838
Contractual Services	64,643	60,132	4,511
Materials and Supplies	10,181	9,669	512
Other Operating Expenses	63,105	63,069	36
<b>Total Expenses</b>	<u>430,929</u>	<u>422,032</u>	<u>8,897</u>
<b>Change in Fund Equity</b>	(5,929)	44,077	50,006
<b>Fund Equity Beginning of Year</b>	316,020	316,020	-
<b>Prior Year Encumbrances Appropriated</b>	5,929	5,929	-
<b>Fund Equity End of Year</b>	<u>\$ 316,020</u>	<u>\$ 366,026</u>	<u>\$ 50,006</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, 2013

	<b>Self Insurance</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 16,996,693	\$ 16,814,607	\$ (182,086)
Other Operating Revenues	-	259,044	259,044
<b>Total Revenues</b>	<u>16,996,693</u>	<u>17,073,651</u>	<u>76,958</u>
<b>Expenses</b>			
Personal Services	124,500	97,361	27,139
Contractual Services	24,616	9,750	14,866
Claims	16,999,055	16,992,245	6,810
Materials and Supplies	2,500	1,733	767
Capital Outlay	2,000	1,879	121
Other Operating Expenses	2,800	1,717	1,083
<b>Total Expenses</b>	<u>17,155,471</u>	<u>17,104,685</u>	<u>50,786</u>
<b>Change in Fund Equity</b>	(158,778)	(31,034)	127,744
<b>Fund Equity Beginning of Year</b>	8,762,714	8,762,714	-
<b>Prior Year Encumbrances Appropriated</b>	152,778	152,778	-
<b>Fund Equity End of Year</b>	<u>\$ 8,756,714</u>	<u>\$ 8,884,458</u>	<u>\$ 127,744</u>

	<b>Workers' Compensation</b>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 980,000	\$ 997,174	\$ 17,174
Other Operating Revenues	20,000	543,777	523,777
<b>Total Revenues</b>	<u>1,000,000</u>	<u>1,540,951</u>	<u>540,951</u>
<b>Expenses</b>			
Personal Services	100,000	36,137	63,863
Contractual Services	62,900	61,223	1,677
Claims	2,991,086	1,009,040	1,982,046
Materials and Supplies	1,500	1,336	164
Other Operating Expenses	401,000	399,841	1,159
Capital Outlay	2,000	940	1,060
<b>Total Expenses</b>	<u>3,558,486</u>	<u>1,508,517</u>	<u>2,049,969</u>
<b>Change in Fund Equity</b>	(2,558,486)	32,434	2,590,920
<b>Fund Equity Beginning of Year</b>	1,194,504	1,194,504	-
<b>Prior Year Encumbrances Appropriated</b>	1,363,982	1,363,982	-
<b>Fund Equity End of Year</b>	<u>\$ -</u>	<u>\$ 2,590,920</u>	<u>\$ 2,590,920</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, 2013

## George C. Brissel

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

## Board of Developmental Disabilities Gifts & Donations

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

## Juvenile Court Gifts & Donations

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 1,190	\$ 10,860	\$ 9,670
<b>Expenses</b>			
Current:			
General Government - Judicial			
Materials and Supplies	55	-	55
Other	2,798	926	1,872
<b>Total Expenses</b>	2,853	926	1,927
<b>Net Change in Fund Equity</b>	(1,663)	9,934	11,597
<b>Fund Equity Beginning of Year</b>	-	-	-
<b>Prior Year Encumbrances Appropriated</b>	1,663	1,663	-
<b>Fund Equity End of Year</b>	<u>\$ -</u>	<u>\$ 11,597</u>	<u>\$ 11,597</u>





# Statistical Section

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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2013*

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## III. STATISTICAL SECTION

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*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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Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S6

### **Revenue Capacity**

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

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### **Debt Capacity**

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# STARK COUNTY, OHIO

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

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

## **Demographic and Economic Information**

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

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

## **Operating Information**

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

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Operating Indicators by Function – Last Ten Years.....	S22
Capital Asset Indicators by Function – Last Ten Years.....	S23

# STARK COUNTY, OHIO

## Net Position By Component

### Last Ten Years

(accrual basis of accounting)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990	\$ 160,060,611	\$ 153,723,551	\$ 149,914,590	\$ 149,410,966	\$ 147,130,113	\$ 138,175,132	\$ 92,523,227
Restricted										
Capital Projects	2,154,475	1,421,349	1,953,786	429,126	144,126	144,126	2,469,353	440,114	1,423,668	76,743
Debt Service	1,872,150	2,516,891	5,668,451	5,858,317	2,932,354	3,209,740	-	-	2,324,103	2,939,217
Other Purposes	138,382,551	131,044,509	117,859,466	115,699,339	102,232,991	92,000,325	106,296,995	103,240,147	90,844,694	85,767,688
Unrestricted	<u>26,976,357</u>	<u>22,870,631</u>	<u>21,706,774</u>	<u>27,684,015</u>	<u>26,287,989</u>	<u>14,959,869</u>	<u>21,091,312</u>	<u>21,797,529</u>	<u>20,667,252</u>	<u>30,084,158</u>
<i>Total Governmental Activity Net Position</i>	<u>349,414,636</u>	<u>334,932,238</u>	<u>313,344,467</u>	<u>309,731,408</u>	<u>285,321,011</u>	<u>260,228,650</u>	<u>279,268,626</u>	<u>272,607,903</u>	<u>253,434,849</u>	<u>211,391,033</u>
<i>Business-type activities</i>										
Net Investment in Capital Position	112,729,100	100,316,438	100,562,933	99,885,543	97,890,013	98,265,965	93,768,684	89,525,292	85,698,958	82,891,649
Unrestricted	<u>23,282,172</u>	<u>23,795,764</u>	<u>19,271,750</u>	<u>17,549,742</u>	<u>17,209,308</u>	<u>14,450,326</u>	<u>17,511,294</u>	<u>18,003,855</u>	<u>18,395,397</u>	<u>16,515,890</u>
<i>Total Business-Type Activity Net Position</i>	<u>136,011,272</u>	<u>124,112,202</u>	<u>119,834,683</u>	<u>117,435,285</u>	<u>115,099,321</u>	<u>112,716,291</u>	<u>111,279,978</u>	<u>107,529,147</u>	<u>104,094,355</u>	<u>99,407,539</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	292,758,203	277,395,296	266,718,923	259,946,154	251,613,564	248,180,555	243,179,650	236,655,405	223,874,090	175,414,876
Restricted	142,409,176	134,982,749	125,481,703	105,309,740	105,309,741	95,354,191	108,766,348	103,680,261	94,592,465	88,783,648
Unrestricted	<u>50,258,529</u>	<u>46,666,395</u>	<u>40,978,524</u>	<u>45,233,757</u>	<u>43,497,297</u>	<u>29,410,195</u>	<u>38,602,606</u>	<u>39,801,384</u>	<u>39,062,649</u>	<u>46,600,048</u>
<i>Total Primary Government</i>	<u>\$ 485,425,908</u>	<u>\$ 459,044,440</u>	<u>\$ 433,179,150</u>	<u>\$ 427,166,693</u>	<u>\$ 400,420,332</u>	<u>\$ 372,944,941</u>	<u>\$ 390,548,604</u>	<u>\$ 380,137,050</u>	<u>\$ 357,529,204</u>	<u>\$ 310,798,572</u>

Source: Stark County Auditor

Note: Business-type activities were restated as of January 1, 2013 to include intergovernmental loans and sewer rights. 2012 and prior do not reflect this restatement.

**STARK COUNTY, OHIO**  
*Changes in Net Position - Primary Government*  
*Last Ten Years*

<b>Program Revenues</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274	\$ 11,541,299	\$ 13,364,708	\$ 12,925,934	\$ 18,091,777	\$ 16,507,205	\$ 16,287,032	\$ 16,221,304
Judicial	6,682,698	7,130,497	6,240,407	7,129,824	5,742,269	5,304,446	5,432,845	4,878,013	5,056,812	4,370,527
Public Safety	5,460,231	5,029,504	4,370,523	4,783,600	4,414,237	4,411,631	4,566,543	3,846,083	3,025,109	4,196,427
Public Works	148,295	114,917	114,353	107,248	115,664	99,911	106,638	116,340	99,871	106,811
Health	1,791,957	1,387,900	1,331,491	1,360,410	2,093,756	3,561,864	4,752,389	4,351,288	2,727,888	1,425,742
Human Services	1,217,553	1,341,447	1,281,782	1,194,941	1,210,993	2,573,947	1,386,473	1,199,335	1,680,629	1,439,316
Intergovernmental	-	78,097	81,672	81,650	77,913	80,774	87,188	81,223	90,386	85,597
<b>Total Charges for Services</b>	<b>29,177,437</b>	<b>29,753,460</b>	<b>26,306,502</b>	<b>26,198,972</b>	<b>27,019,540</b>	<b>28,958,507</b>	<b>34,423,853</b>	<b>30,979,487</b>	<b>28,967,727</b>	<b>27,845,724</b>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	3,980	132,733	-	1,171,234	3,938,487	896,183	497,797	1,440,874	862,428	957,092
Judicial	317,483	237,580	259,272	350,499	212,179	223,819	192,088	189,953	112,391	216,985
Public Safety	6,063,809	5,177,658	4,301,192	3,993,096	8,994,901	5,217,805	7,103,053	4,945,964	7,543,082	3,574,745
Public Works	11,768,773	15,371,293	19,476,332	17,440,944	15,926,703	16,050,955	15,780,835	15,874,094	14,674,273	17,104,017
Health	48,262,796	51,612,551	51,044,852	61,912,126	57,616,964	40,875,160	44,011,975	42,508,412	40,296,097	40,348,663
Human Services	39,361,546	36,121,824	34,997,044	42,632,176	53,477,821	57,237,846	49,312,806	57,294,497	44,515,634	52,510,180
Intergovernmental	-	-	-	-	-	-	1,655,388	3,290,038	3,431,685	1,671,361
<b>Total Operating Grants, Contributions &amp; Interest</b>	<b>105,778,387</b>	<b>108,653,639</b>	<b>110,078,692</b>	<b>127,500,075</b>	<b>140,167,055</b>	<b>120,501,768</b>	<b>118,553,942</b>	<b>125,543,832</b>	<b>111,435,590</b>	<b>116,383,043</b>
Capital Grants and Contribution										
Legislative and Executive	-	-	-	-	-	-	-	60,244	3,749,856	60,130
Public Safety	-	-	-	-	-	-	-	-	2,410,341	4,967,500
Public Works	9,878,738	9,941,541	8,113,840	13,213,520	9,367,575	4,508,894	9,310,204	8,175,293	8,998,781	5,587,599
Health	-	-	-	-	-	-	144,444	400,441	232,407	65,257
Intergovernmental	-	-	-	-	-	-	-	640,713	425,153	32,250
Interest and Finance Charges	-	-	-	-	-	-	-	37,018	2,904	1,276,325
<b>Total Capital Grants and Contribution</b>	<b>9,878,738</b>	<b>9,941,541</b>	<b>8,113,840</b>	<b>13,213,520</b>	<b>9,367,575</b>	<b>4,508,894</b>	<b>9,454,648</b>	<b>9,313,709</b>	<b>15,819,442</b>	<b>11,989,061</b>
<b>Total Governmental Revenues</b>	<b>\$ 144,834,562</b>	<b>\$ 148,348,640</b>	<b>\$ 144,499,034</b>	<b>\$ 166,912,567</b>	<b>\$ 176,554,170</b>	<b>\$ 153,969,169</b>	<b>\$ 162,432,443</b>	<b>\$ 165,837,028</b>	<b>\$ 156,222,759</b>	<b>\$ 156,217,828</b>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	21,870,301	21,687,158	21,513,105	21,349,721	21,335,953	20,693,375	19,533,414	19,658,495	19,563,248	18,860,765
Water	702,965	685,037	654,627	678,582	663,841	635,154	669,607	588,197	705,646	661,789
Sheriff's Webcheck	17,552	17,872	23,072	24,410	34,924	38,551	16,060	10,560	1,050	-
Auditor's License Bureau	465,053	432,053	406,387	381,795	323,954	99,986	-	-	-	-
<b>Total Charges for Services</b>	<b>23,055,871</b>	<b>22,822,120</b>	<b>22,597,191</b>	<b>22,434,508</b>	<b>22,358,672</b>	<b>21,467,066</b>	<b>20,219,081</b>	<b>20,257,252</b>	<b>20,269,944</b>	<b>19,522,554</b>
Operating and Capital Grants and Contribution										
Sewer	4,215,837	611,142	619,256	1,624,314	1,077,984	863,552	3,070,045	2,183,621	2,250,896	3,528,603
Water	-	-	-	-	-	-	153,360	104,318	342,078	647,327
Sheriff's Webcheck	4,055	-	-	-	-	-	-	-	-	-
<b>Total Operating and Capital Grants and Contribution</b>	<b>4,219,892</b>	<b>611,142</b>	<b>619,256</b>	<b>1,624,314</b>	<b>1,077,984</b>	<b>863,552</b>	<b>3,223,405</b>	<b>2,287,939</b>	<b>2,592,974</b>	<b>4,175,930</b>
<b>Total Business-Type Revenues</b>	<b>27,275,763</b>	<b>23,433,262</b>	<b>23,216,447</b>	<b>24,058,822</b>	<b>23,436,656</b>	<b>22,330,618</b>	<b>23,442,486</b>	<b>22,545,191</b>	<b>22,862,918</b>	<b>23,698,484</b>
<b>Total Primary Government Program Revenue</b>	<b>\$ 172,110,325</b>	<b>\$ 171,781,902</b>	<b>\$ 167,715,481</b>	<b>\$ 190,971,389</b>	<b>\$ 199,990,826</b>	<b>\$ 176,299,787</b>	<b>\$ 185,874,929</b>	<b>\$ 188,382,219</b>	<b>\$ 179,085,677</b>	<b>\$ 179,916,312</b>

(continued)

**STARK COUNTY, OHIO**  
*Changes in Net Position - Primary Government*  
*Last Ten Years*

<b>Expenses</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<i>Primary Government - Governmental Expenses:</i>										
<b>General Government:</b>										
Legislative and Executive	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295	\$ 27,652,672	\$ 27,297,677	\$ 20,726,938	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620
Judicial	16,307,480	16,001,231	15,400,907	16,259,692	16,619,845	16,508,346	16,373,379	15,212,867	14,295,927	13,863,270
Public Safety	28,923,865	25,848,648	24,784,577	27,189,232	28,967,133	29,035,723	28,753,397	12,848,370	25,940,588	22,751,546
Public Works	24,306,962	21,617,023	23,047,381	23,379,836	23,122,493	21,293,041	21,919,946	33,964,161	17,609,194	16,384,526
Health	81,242,868	85,103,577	85,133,253	84,524,663	84,924,805	81,485,624	80,806,196	79,741,796	75,026,635	71,168,032
Human Services	49,962,740	47,451,793	50,187,453	54,445,251	65,846,396	70,606,830	70,314,542	68,499,511	63,717,733	56,724,602
Conservation and Recreation	-	-	-	-	-	-	17,193	29,200	29,200	29,200
Other	-	348,355	61,740	-	-	943,632	4,595,577	-	2,162,923	2,081,356
Intergovernmental	-	81,216	80,938	79,888	78,984	6,874,483	8,986,247	11,173,112	10,408,714	14,010,144
Interest and Fiscal Charges	237,871	390,438	314,500	204,749	219,165	287,439	260,811	283,533	316,067	206,312
Issuance Costs	-	-	-	39,378	-	-	-	-	-	-
<b>Total Governmental Program Expenses</b>	<b>228,394,489</b>	<b>220,353,684</b>	<b>224,513,044</b>	<b>233,775,361</b>	<b>247,076,498</b>	<b>247,762,056</b>	<b>253,542,169</b>	<b>241,271,634</b>	<b>231,963,963</b>	<b>214,936,608</b>
<i>Business-Type Expenses:</i>										
Sewer	21,435,575	19,833,857	19,795,528	20,779,522	20,085,452	20,044,904	19,282,458	18,833,692	17,528,352	17,589,480
Water	652,905	766,593	782,066	729,126	739,637	745,422	626,708	741,256	715,982	475,459
Molly	233	233	233	233	233	233	233	4,066	2,067	2,067
Sheriff's Webcheck	16,060	36,721	23,249	29,987	22,295	26,926	7,131	5,710	459	-
Auditor's License Bureau	403,397	357,926	297,262	288,313	269,662	139,660	-	-	-	-
<b>Total Business-Type Expenses</b>	<b>22,508,170</b>	<b>20,995,330</b>	<b>20,898,338</b>	<b>21,827,181</b>	<b>21,117,279</b>	<b>20,957,145</b>	<b>19,916,530</b>	<b>19,584,724</b>	<b>18,246,860</b>	<b>18,067,006</b>
<b>Total - Primary Government Expenses</b>	<b>\$ 250,902,659</b>	<b>\$ 241,349,014</b>	<b>\$ 245,411,382</b>	<b>\$ 255,602,542</b>	<b>\$ 268,193,777</b>	<b>\$ 268,719,201</b>	<b>\$ 273,458,699</b>	<b>\$ 260,850,648</b>	<b>\$ 250,210,823</b>	<b>\$ 233,003,614</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(83,559,927)	(72,005,044)	(80,014,010)	(66,862,794)	(70,522,328)	(93,792,887)	(91,109,726)	(75,434,606)	(75,741,204)	(58,718,780)
Business-Type Activities	4,767,593	2,437,932	2,318,109	2,231,641	2,319,377	1,373,473	3,525,956	2,263,102	4,616,058	5,631,478
<b>Total Primary government net expense</b>	<b>(78,792,334)</b>	<b>(69,567,112)</b>	<b>(77,695,901)</b>	<b>(64,631,153)</b>	<b>(68,202,951)</b>	<b>(92,419,414)</b>	<b>(87,583,770)</b>	<b>(73,171,504)</b>	<b>(71,125,146)</b>	<b>(53,087,302)</b>
<b>General Revenues</b>										
<i>Governmental Revenues</i>										
<b>Property Taxes</b>										
General Purposes	12,485,950	13,727,907	13,628,623	12,956,140	13,384,410	14,667,418	15,427,988	14,181,225	14,132,539	13,850,372
Developmental Disabilities	27,722,491	28,808,507	28,337,364	28,246,152	18,830,418	19,979,309	21,445,647	22,074,476	30,144,064	29,693,395
Emergency Services	543,446	544,844	536,497	535,062	527,204	551,042	580,720	585,534	587,883	578,378
Mental Health	5,675,346	6,310,013	6,230,441	6,230,275	4,646,607	4,828,872	5,110,371	5,152,576	5,193,474	5,111,407
Children's Services	7,923,068	8,370,315	8,285,663	8,266,992	8,157,590	8,602,472	8,996,940	9,044,770	5,441,622	5,357,212
Sales Tax	29,876,377	22,986,301	9,495,492	20,223,966	29,947,904	15,148,999	12,988,069	11,536,284	11,262,016	11,447,666
Grants and Entitlements not Restricted to Specific Programs	7,735,363	7,839,052	8,864,042	9,501,713	5,906,407	8,601,827	19,212,051	19,938,057	16,009,531	13,421,279
Premium on Debt Issued	-	-	-	19,433	-	-	-	-	-	-
Gain on Sale of Capital Asset	-	3,136	-	-	1,765,187	-	21,828	-	47,477	14,536
Investment Earnings	541,889	1,037,341	1,540,817	1,849,388	2,096,438	5,120,020	6,704,326	-	3,218,995	1,994,933
Miscellaneous	5,538,395	5,775,906	6,722,592	4,218,910	10,352,524	7,545,658	7,282,509	5,446,884	6,665,289	5,001,005
<b>Total Governmental Revenues</b>	<b>98,042,325</b>	<b>95,403,322</b>	<b>83,641,531</b>	<b>92,048,031</b>	<b>95,614,689</b>	<b>85,045,617</b>	<b>97,770,449</b>	<b>87,959,806</b>	<b>92,702,890</b>	<b>86,470,183</b>
<i>Business-Type Revenues</i>										
Investment earnings	-	-	-	-	-	-	-	-	-	56,015
Premium on Debt Issued	-	-	-	51,310	-	-	-	-	-	-
Miscellaneous	42,805	29,080	66,827	53,013	63,653	133,367	224,875	474,325	70,758	3,641,501
<b>Total Business-Type Revenues</b>	<b>42,805</b>	<b>29,080</b>	<b>66,827</b>	<b>104,323</b>	<b>63,653</b>	<b>133,367</b>	<b>224,875</b>	<b>474,325</b>	<b>70,758</b>	<b>3,697,516</b>
Transfers	-	(10)	14,462	-	-	(70,527)	-	-	-	-
<b>Total General Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,152,354</b>	<b>95,678,342</b>	<b>85,178,984</b>	<b>97,995,324</b>	<b>95,081,985</b>	<b>92,773,648</b>	<b>90,167,699</b>
Extraordinary Item	-	-	-	-	-	(1,107,130)	-	-	-	-
<b>Total General Revenues and Extraordinary Item</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,152,354</b>	<b>95,678,342</b>	<b>84,071,854</b>	<b>97,995,324</b>	<b>95,081,985</b>	<b>92,773,648</b>	<b>90,167,699</b>
Transfers	-	10	(14,462)	-	-	70,527	-	-	-	-
<i>Change in Net Position</i>										
Governmental Activities	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059	\$ 25,185,237	\$ 25,092,361	\$ (9,783,873)	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686	\$ 27,751,403
Business-Type Activities	4,810,398	2,467,002	2,399,398	2,335,964	2,383,030	1,436,313	3,750,831	3,434,792	4,686,816	9,328,994
<b>Total Primary Government</b>	<b>\$ 19,292,796</b>	<b>\$ 25,865,290</b>	<b>\$ 6,012,457</b>	<b>\$ 27,521,201</b>	<b>\$ 27,475,391</b>	<b>\$ (8,347,560)</b>	<b>\$ 10,411,554</b>	<b>\$ 22,607,846</b>	<b>\$ 21,648,502</b>	<b>\$ 37,080,397</b>

Source: Stark County Auditor

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

<b>Fund Balances</b>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>General Fund</i>					
Nonspendable	\$ 1,398,036	\$ 2,027,444	\$ 3,127,814	\$ 3,052,608	N/A
Committed	1,100,153	772,835	877,069	755,080	N/A
Assigned	4,404,094	6,369,772	8,749,254	5,036,743	N/A
Unassigned	11,308,056	8,209,521	3,115,142	10,244,923	N/A
Reserved	N/A	N/A	N/A	N/A	2,268,002
Unreserved	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>13,572,152</u>
<i>Total General Fund Balances</i>	<u>\$ 18,210,339</u>	<u>\$ 17,379,572</u>	<u>\$ 15,869,279</u>	<u>\$ 19,089,354</u>	<u>\$ 15,840,154</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 1,981,377	\$ 2,048,857	\$ 1,984,456	\$ 1,980,602	N/A
Restricted	101,514,442	95,632,821	89,790,305	81,545,184	N/A
Committed	2,579,427	1,572,818	2,065,900	2,158,822	N/A
Assigned	6,775	6,775	6,775	-	N/A
Unassigned	(193,581)	(162,244)	-	-	N/A
Reserved	N/A	N/A	N/A	N/A	19,295,425
Unreserved	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>48,458,987</u>
<i>Total Other Governmental Fund Balances</i>	<u>\$ 105,888,440</u>	<u>\$ 99,099,027</u>	<u>\$ 93,847,436</u>	<u>\$ 85,684,608</u>	<u>\$ 67,754,412</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2013, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis. In 2009 and prior years, these funds were included in all other governmental funds.



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

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
2,385,736	3,494,093	3,012,157	3,737,397	4,898,211
<u>5,008,022</u>	<u>10,097,617</u>	<u>10,450,428</u>	<u>9,422,082</u>	<u>8,908,134</u>
<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>	<u>\$ 13,806,345</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
21,564,631	12,349,714	14,847,582	17,153,589	26,001,362
<u>41,401,819</u>	<u>62,857,399</u>	<u>51,009,407</u>	<u>43,879,336</u>	<u>35,271,221</u>
<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>	<u>\$ 61,272,583</u>

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds

### Last Ten Years

<b>Revenues</b>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Property and Other Local Taxes	\$ 53,625,012	\$ 57,106,797	\$ 56,185,752	\$ 55,600,739	\$ 49,831,845
Permissive Sales Tax	29,680,931	20,403,559	10,733,594	22,357,457	24,059,402
Charges for Services	27,278,072	28,446,911	24,859,849	24,866,762	26,012,183
Licenses and Permits	314,850	162,924	121,161	118,280	130,740
Fines and Forfeitures	1,135,947	1,168,340	1,017,551	981,762	562,994
Intergovernmental	121,185,821	123,575,939	135,239,584	151,962,425	150,854,585
Special Assessments	618,987	622,740	620,052	539,945	639,461
Interest	542,138	1,037,657	1,542,041	1,850,651	2,096,438
Rent	467,689	316,080	336,511	323,464	327,095
Other	5,771,905	5,556,547	6,722,589	7,286,332	7,886,290
<b>Total Revenues</b>	<u>240,621,352</u>	<u>238,397,494</u>	<u>237,378,684</u>	<u>265,887,817</u>	<u>262,401,033</u>

### Expenditures

#### Current:

#### General Government:

Legislative and Executive	27,254,771	23,405,244	25,045,141	27,315,200	26,473,960
Judicial	16,310,522	15,726,755	15,565,920	16,597,403	16,376,811
Public Safety	27,442,927	26,725,577	24,272,009	27,873,870	28,951,667
Public Works	19,500,169	18,091,609	21,663,175	20,785,434	18,182,018
Health	80,428,676	84,797,155	85,022,929	83,583,620	84,120,127
Human Services	49,892,891	46,868,998	50,702,956	58,205,760	66,055,378
Other	-	348,355	61,740	-	-
Capital Outlay	10,883,976	12,349,956	8,396,772	11,097,607	12,546,755
Intergovernmental	-	81,216	80,938	79,888	78,984

#### Debt Service:

Principal Retirement	1,298,678	1,328,698	1,357,040	553,869	450,026
Interest and Fiscal Charges	237,871	406,893	315,117	203,428	220,862
Issuance Costs	-	-	-	39,378	-
<b>Total Expenditures</b>	<u>233,250,481</u>	<u>230,130,456</u>	<u>232,483,737</u>	<u>246,335,457</u>	<u>253,456,588</u>

### Excess of Revenues Over (Under)

<b>Expenditures</b>	7,370,871	8,267,038	4,894,947	19,552,360	8,944,445
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### Other Financing Sources (Uses)

Transfers In	1,880,000	608,954	350,000	872,419	34,397
Issuance of Loans	172,408	259,301	-	-	2,339,501
Sale of Capital Assets	76,901	46,052	47,806	79,881	1,882,863
Inception of Capital Lease	-	-	-	-	67,549
Transfers Out	(1,880,000)	(608,944)	(350,000)	(1,067,769)	(34,397)
Proceeds of Bonds	-	-	-	2,578,072	-
Premium on Debt Issued	-	-	-	19,433	-
Payment to Refunded Bond Escrow Agent	-	-	-	(855,000)	-
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>249,309</u>	<u>305,363</u>	<u>47,806</u>	<u>1,627,036</u>	<u>4,289,913</u>

Extraordinary	-	-	-	-	-
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<b>Net Change in Fund Balances</b>	<u>\$ 7,620,180</u>	<u>\$ 8,572,401</u>	<u>\$ 4,942,753</u>	<u>\$ 21,179,396</u>	<u>\$ 13,234,358</u>
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### Debt Service as a Percentage of Noncapital Expenditures

0.69%	0.80%	0.75%	0.32%	0.28%
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(continued)

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds

### Last Ten Years

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 48,113,981	\$ 51,463,575	\$ 51,623,475	\$ 55,272,781	\$ 54,278,347
15,165,363	13,006,191	12,737,405	12,511,134	12,574,129
26,609,384	29,315,443	28,725,472	25,897,268	24,809,447
125,123	72,228	69,825	75,166	96,213
652,430	672,351	630,364	578,195	944,476
136,248,661	150,291,154	149,285,521	141,879,957	131,346,268
721,425	660,725	702,783	706,541	442,842
5,120,020	6,704,326	5,446,884	3,218,997	1,994,933
349,856	369,693	374,321	399,983	363,010
<u>8,339,664</u>	<u>7,650,226</u>	<u>7,068,379</u>	<u>7,143,589</u>	<u>7,234,707</u>
<u>241,445,907</u>	<u>260,205,912</u>	<u>256,664,429</u>	<u>247,683,611</u>	<u>234,084,372</u>
20,053,140	20,446,747	18,807,386	22,050,554	17,413,027
16,753,767	16,746,257	15,603,021	15,499,876	14,332,415
27,045,819	26,557,309	25,842,558	25,963,813	27,332,284
17,514,932	16,127,738	18,288,286	24,389,113	20,276,427
81,291,464	80,054,933	79,319,272	72,047,118	70,383,075
70,796,361	70,881,548	68,433,207	63,317,341	61,232,137
943,632	523,167	639,792	867,147	1,049,024
7,461,021	9,684,316	14,128,155	16,623,836	5,566,454
6,874,483	8,986,247	11,173,112	10,408,714	10,521,880
592,091	537,964	604,269	638,886	467,544
289,064	262,427	285,105	322,464	191,623
-	-	-	-	-
<u>249,615,774</u>	<u>250,808,653</u>	<u>253,124,163</u>	<u>252,128,862</u>	<u>228,765,890</u>
(8,169,867)	9,397,258	3,540,266	(4,445,251)	5,318,482
1,445,995	1,930,000	1,179,477	138,284	1,063,558
-	-	-	3,638,234	-
23,958	21,828	172,518	47,477	14,536
-	60,163	45,808	50,516	274,957
(1,375,468)	(1,930,000)	(1,179,477)	(315,784)	(1,063,558)
-	-	-	-	3,488,264
-	-	-	-	-
-	-	-	-	-
-	-	-	-	(3,488,264)
<u>94,485</u>	<u>81,991</u>	<u>218,326</u>	<u>3,558,727</u>	<u>289,493</u>
(1,107,130)	-	-	-	-
<u>\$ (9,182,512)</u>	<u>\$ 9,479,249</u>	<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>	<u>\$ 5,607,975</u>
0.36%	0.33%	0.37%	0.41%	0.30%

# STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio	Direct Tax Rate (3)
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value		
2013	\$ 6,102,068,950	\$17,434,482,714	\$ 326,437,220	\$ 1,169,600,560	\$ -	\$ -	\$ 6,428,506,170	\$18,604,083,274	34.4	11.50
2012	6,835,116,050	19,528,903,000	272,777,130	1,091,108,520	-	-	7,107,893,180	20,620,011,520	34.5	11.50
2011	6,819,977,680	19,485,650,514	259,195,100	1,036,780,400	-	-	7,079,172,780	20,522,430,914	34.5	11.50
2010	6,841,753,930	19,547,868,371	259,195,100	1,036,780,400	-	-	7,100,949,030	20,584,648,771	34.5	11.50
2009	7,076,445,030	20,218,414,371	236,131,280	944,525,120	14,966,780	149,667,800	7,327,543,090	21,312,607,291	34.4	10.10
2008	7,040,139,130	20,114,683,229	224,775,160	899,100,640	207,548,295	3,320,772,720	7,472,462,585	24,334,556,589	30.7	10.10
2007	6,998,388,350	19,995,395,286	264,155,440	1,056,621,760	418,787,013	3,350,296,104	7,681,330,803	24,402,313,150	31.5	10.10
2006	6,306,131,820	18,017,519,486	266,707,820	1,066,831,280	570,720,229	3,043,841,221	7,143,559,869	22,128,191,987	32.3	10.10
2005	6,152,058,180	17,577,309,086	272,838,620	310,043,886	716,256,710	2,984,402,958	7,141,153,510	20,871,755,930	34.2	11.50
2004	6,015,476,300	17,187,075,143	269,500,350	306,250,398	700,357,757	2,918,157,321	6,985,334,407	20,411,482,862	34.2	11.50

(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% (2000-2005), and for tangible personal property equipment 25% (2000-2005) and 23% for inventory (2003-2005).

The percentage for all real property was 35%, for public utility property was 25% (2006-2009),

and for tangible personal property inventory, machinery and equipment 18.75% (2006), 12.5% (2007), 6.25% (2008), 0% (2009);

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

telephone company legacy property 46% (2006), 20% (2007), 15% (2008), 10% (2009);

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

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	5.40	5.40	5.40	5.40	6.80	6.80
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	11.50	11.50	10.10	10.10	10.10	10.10	11.50	11.50
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Jackson	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.10	15.75	15.75
Jackson - Hills & Dales Village	9.30	9.30	9.30	9.30	9.30	9.30	9.30	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	20.80	20.80	18.00	18.00	18.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.75
Nimishillen	10.00	10.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00
Nimishillen - Louisville City	9.00	9.00	9.00	-	-	-	-	-	-	-
Osnaburg	8.40	8.40	8.40	8.40	8.40	8.40	8.40	7.90	7.90	7.90
Osnaburg - Canton City	6.40	6.40	6.40	6.40	6.40	6.40	-	-	-	-
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	6.40	6.40	5.90	5.90	5.90
Paris	5.00	6.50	6.50	6.50	6.50	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	1.20	2.70	2.70	2.70	2.70	2.30	2.30	2.30	2.30	2.30
Perry	12.15	12.15	12.15	12.15	12.15	12.15	12.15	10.90	9.75	9.75
Perry - Canton City	5.00	5.00	5.00	5.00	-	-	-	-	-	-
Perry - Massillon City	5.00	5.00	5.00	-	-	-	-	-	-	-
Perry - Navarre Village	5.00	5.00	5.00	5.00	5.00	5.00	5.00	9.40	8.25	8.25
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	12.45	12.45	12.45	12.45	12.45	12.45	12.45	11.65	11.65	11.65
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.70	7.70	7.70	8.70	8.70
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	4.70
Washington	5.00	4.50	4.50	4.75	4.75	5.00	5.00	5.00	5.00	5.00
Washington - Alliance City	3.10	2.60	2.60	2.85	2.85	3.10	3.10	3.10	3.10	3.10

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<u>School Districts</u>										
Alliance CSD	62.10	60.60	60.40	60.80	60.70	58.70	57.60	60.30	61.50	54.10
Brown LSD	43.50	43.50	43.50	44.10	44.10	44.10	44.50	44.90	38.60	38.60
Canton CSD	77.90	75.20	66.70	66.40	66.40	65.90	65.90	66.10	66.10	58.20
Canton LSD	50.10	50.10	50.10	50.10	50.10	50.10	50.10	46.20	46.20	46.20
Fairless LSD	50.30	49.90	50.20	50.40	50.30	50.00	49.10	50.40	51.60	46.80
Jackson LSD	53.40	53.10	53.10	52.70	47.40	49.00	48.40	48.50	49.00	46.90
Lake LSD	71.70	71.50	71.50	71.50	71.50	71.30	71.00	60.00	60.60	61.10
Louisville CSD	55.40	53.40	52.90	52.90	53.80	53.90	54.50	55.50	55.50	55.90
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	56.70	45.70	48.70	50.10	49.50	49.40	48.60	49.60	51.10	51.70
Minerva LSD	45.20	45.20	45.30	45.00	44.90	45.10	44.00	43.70	45.00	45.70
North Canton CSD	76.40	76.00	76.00	72.00	72.30	72.80	72.80	65.80	65.80	65.50
Northwest LSD	56.10	55.00	55.00	55.50	58.50	59.20	59.00	59.60	60.20	60.80
Osnaburg LSD	64.20	63.70	64.40	64.40	64.40	63.90	57.20	57.20	57.20	57.20
Perry LSD	49.20	48.40	48.40	48.40	47.80	47.40	46.50	47.50	48.70	49.00
Plain LSD	63.40	63.60	63.60	63.60	57.00	57.50	56.60	57.10	57.60	57.70
Sandy Valley LSD	50.80	50.50	50.60	50.60	50.40	51.10	50.90	49.50	43.90	44.60
Southeast LSD	51.35	51.35	51.40	44.40	44.50	44.60	44.70	45.10	45.10	45.10
Tuscarawas Valley LSD	35.90	36.00	36.00	36.10	36.10	36.30	36.80	36.95	37.00	38.15
Tuslaw LSD	66.00	65.50	65.50	59.30	59.80	59.90	59.90	60.20	60.20	61.00
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.85	4.85	4.85	4.85	4.85	4.85	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	3.80	3.70	3.70	3.70	3.70	6.00	6.00	5.80	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	14.80
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	18.15	18.15	16.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	20.50	15.50	15.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Limaville	9.90	1.90	9.90	9.90	9.90	9.90	9.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.30	6.30	6.30	6.30	6.30	6.30	6.30	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	20.40	20.40	18.40	18.40	18.40	20.40	23.40	23.40	23.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Louisville Public Library	1.00	1.00	1.00	-	-	-	-	-	-	-
Massillon Public Library	1.90	1.90	1.90	1.90	1.90	1.90	1.90	-	-	-
North Canton Public Library	1.50	1.50	1.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Rodman Public Library	1.50	1.50	1.50	-	-	-	-	-	-	-
Stark County District Library	1.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.50	4.50	4.50
Sandy Creek Joint Fire District	4.00	-	-	-	-	-	-	-	-	-

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
2013	\$ 61,145,678	\$ 59,399,047	97.14 %	\$ 2,285,542	\$ 61,684,589	100.88 %	\$ 6,710,250	10.97 %
2012	64,817,286	62,829,528	96.93	2,517,796	65,347,323	100.82	5,975,907	9.22
2011	64,649,883	62,215,790	96.23	2,310,559	64,526,349	99.81	5,289,029	8.18
2010	64,529,849	62,347,277	96.62	1,897,195	64,244,472	99.56	4,587,641	7.11
2009	53,066,270	51,289,784	96.65	1,741,130	53,030,914	99.93	3,965,656	7.47
2008	52,423,723	50,571,104	96.47	1,693,889	52,264,993	99.70	3,382,057	6.45
2007	52,355,951	50,544,900	96.54	1,533,443	52,078,343	99.47	2,447,603	4.67
2006	50,408,741	49,025,991	97.26	1,516,934	50,542,925	100.27	2,007,786	3.98
2005	52,685,916	51,237,985	97.25	1,505,870	52,743,855	100.11	1,995,205	3.79
2004	51,788,793	50,553,216	97.61	1,409,384	51,962,600	100.34	1,766,764	3.41

(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
2013	\$ -	\$ -	0.00 %	\$ 1,005	\$ 1,005	0.00 %	\$ 314,391	0.00 %
2012	-	-	0.00	15,769	15,769	0.00	318,139	0.00
2011	-	-	0.00	11,685	11,685	0.00	319,890	0.00
2010	84,334	84,319	99.98	48,677	132,997	157.70	320,975	380.60
2009	151,164	150,898	99.82	234,172	385,070	254.74	272,886	180.52
2008	2,160,486	2,128,496	98.52	353,663	2,482,159	114.89	1,195,495	55.33
2007	4,506,833	4,312,486	95.69	478,408	4,790,894	106.30	1,235,310	27.41
2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27
2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70
2004	8,375,353	8,011,953	95.66	646,492	8,658,445	103.38	2,314,437	27.63

S12

Source: Stark County Auditor



# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### REAL ESTATE TAX

#### CURRENT YEAR AND NINE YEARS AGO

2013		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 18,297,460	0.29%
Strip Delaware LLC	17,685,550	0.28%
Timken Company	16,371,430	0.25%
Sterilite Corporation of Ohio	10,810,020	0.17%
Alliance Ventures Inc.	8,334,160	0.13%
DHSC LLC	7,688,560	0.12%
Belden Mall LLC	7,066,130	0.11%
R L Deville Enterprises LTD	6,630,130	0.10%
American Landfill Inc	6,556,500	0.10%
Versailles Gardens LTD	4,983,860	0.08%
<b>Total</b>	<b>\$ 104,423,800</b>	<b>1.63%</b>
Total County Assessed Valuation	\$ 6,428,506,170	

2004		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 28,057,510	0.40%
Stark Commons Ltd	18,302,050	0.26%
Maytag Corporation (Hoover Company operations)	12,898,410	0.18%
American Landfill Inc	9,720,670	0.14%
WEA Belden LLC	8,726,910	0.12%
Deville Properties Ltd	7,904,460	0.11%
Fitzpatrick Enterprises (Apartments LTD)	6,828,510	0.10%
Alliance Ventures Inc	6,824,890	0.10%
Hartville Auction Inc	6,579,940	0.09%
Massillon Health System LLC	6,430,060	0.09%
<b>Total</b>	<b>\$ 112,273,410</b>	<b>1.61%</b>
Total County Assessed Valuation	\$ 6,985,334,407	

Source: Stark County Auditor

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

#### CURRENT YEAR AND NINE YEARS AGO

2013

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 172,598,860	2.68%
Ohio Edison	45,830,570	0.71%
Aqua Ohio Inc	32,491,960	0.51%
East Ohio Gas	28,234,290	0.44%
AEP Ohio Transmission Company Inc	14,931,210	0.23%
American Transmission Systems Inc	5,121,490	0.08%
Columbia Gas Transmission	2,028,550	0.03%
Columbia Gas of Ohio Inc	1,505,500	0.02%
Cleveland Electric Illuminating	755,920	0.01%
Northeast Ohio Natural Gas Corp	431,600	0.01%
Total	<u>\$ 303,929,950</u>	<u>4.73%</u>
Total County Assessed Valuation	\$ 6,428,506,170	

2004

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 108,410,230	1.55%
Ohio Power	100,754,740	1.44%
Ohio Bell Telephone	54,885,760	0.79%
Ohio Edison	29,319,180	0.42%
Maytag Corporation (Hoover Company operations)	25,384,790	0.36%
Consumers Ohio Water Company	24,143,480	0.35%
East Ohio Gas	17,853,560	0.26%
Marathon Ashland Petroleum LLC	12,916,590	0.18%
American Transmission Systems LLC	10,115,960	0.14%
Crown Cork & Seal Company	9,822,350	0.14%
Total	<u>\$ 393,606,640</u>	<u>5.63%</u>
Total County Assessed Valuation	<u>\$ 6,985,334,407</u>	

Source: Stark County Auditor

Note: 2004 values represent tangible personal property tax and general personal property tax.

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

Industry	2013			2012		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 4,099,654	1	15.96%	\$ 2,870,051	1	17.41%
General Merchandise Stores	3,178,532	2	12.37%	1,964,500	2	11.91%
Building Material and Garden Equip.	2,115,746	3	8.24%	1,531,014	3	9.29%
Accommodation and Food Services	1,811,334	4	7.05%	1,194,465	4	7.24%
Miscellaneous Store Retailers	1,715,989	5	6.68%	1,168,480	5	7.09%
Information	1,474,384	6	5.74%	881,409	6	5.35%
Finance & Insurance	1,267,404	7	4.93%	625,167	8	3.79%
Food and Beverage Stores	1,231,395	8	4.79%	714,117	7	4.33%
Clothing & Clothing Accessories	937,438	9	3.65%	583,074	9	3.54%
Health and Personal Care Stores	579,628	10	2.26%	492,335	10	2.99%
Total	18,411,504			12,024,612		
Total County Sales Tax	\$ 25,690,061		71.67%	\$16,488,040		72.93%

Source: State Department of Taxation

# STARK COUNTY, OHIO

## Special Assessments Billed and Collected

### Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2013	\$ 1,638,722	\$ 1,646,672	100.5%	\$ 423,935
2012	1,616,311	1,629,978	100.8%	393,309
2011	1,776,845	1,689,338	95.1%	163,521
2010	1,774,552	1,864,921	105.1%	167,487
2009	1,657,687	1,641,477	99.0%	172,205
2008	1,618,961	1,601,869	98.9%	186,328
2007	1,528,972	1,444,712	94.5%	169,777
2006	1,450,411	1,466,637	101.1%	164,239
2005	1,423,371	1,405,002	98.7%	161,533
2004	1,149,728	1,206,487	104.9%	143,972

(1) Outstanding delinquent assessments include accrued interest

Source: Stark County Auditor

# STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type  
Last Ten Years

Fiscal Year	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344	\$ 5,345,029	\$ 3,945,255	\$ 4,359,512	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220	\$ 5,959,546
SIB Loan	993,753	1,760,317	2,553,391	3,354,594	3,354,594	3,354,594	3,638,234	3,638,234	3,638,234	-
OPWC Loan	3,163,046	3,125,322	3,000,704	3,135,387	2,339,501	-	-	-	-	-
Capital Leases	-	-	2,185	10,654	86,809	55,130	131,132	214,107	385,498	564,471
<i>Business Type Activities</i>										
General Obligation Bonds	10,888,560	12,463,197	13,992,756	15,487,384	11,839,470	13,037,525	14,207,024	15,339,509	16,444,749	17,518,736
OPWC Loan	482,717	373,417	452,405	552,330	418,869	485,121	551,373	617,625	683,878	750,131
OWDA Loans	7,549,027	8,721,358	9,829,089	10,899,798	11,438,391	12,445,685	13,408,995	14,330,412	15,211,913	16,055,357
Intergovernmental Loans	15,417,236	-	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	3,046
<b>Total Primary Government</b>	<b>\$42,630,497</b>	<b>\$30,977,200</b>	<b>\$ 34,762,874</b>	<b>\$ 38,785,176</b>	<b>\$ 33,422,889</b>	<b>\$ 33,737,567</b>	<b>\$ 36,704,081</b>	<b>\$ 39,302,037</b>	<b>\$41,913,492</b>	<b>\$ 40,848,241</b>
Percentage of Personal Income (1)	0.30%	0.24%	0.28%	0.31%	0.27%	0.27%	0.30%	0.33%	0.37%	0.38%
Per Capita (2)	\$ 113.55	\$ 82.63	\$ 92.68	\$ 103.27	\$ 88.54	\$ 88.97	\$ 96.93	\$ 103.28	\$ 110.14	\$ 107.34
Percentage of actual value of taxable property (3)	0.23%	0.15%	0.16%	0.19%	0.16%	0.14%	0.15%	0.18%	0.20%	0.20%

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Sources:

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

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

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

Note: Business-type activities were restated as of January 1, 2013 to include intergovernmental loans. 2012 and prior do not reflect this restatement.

# STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year  
December 31, 2013

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '12 Collection Year 2013	\$ 6,428,506,170	\$ 6,428,506,170
Debt Limitation	159,212,654	64,285,062
Total Outstanding Debt:		
General Obligation Bonds	10,888,560	10,888,560
Special Assessment Bonds	4,136,158	4,136,158
Notes	438,000	438,000
OWDA Loans	7,549,027	7,549,027
OPWC Loans	3,645,763	3,645,763
Intergovernmental Loans	15,417,236	15,417,236
ODOT SIB Loan	<u>993,753</u>	<u>993,753</u>
Total	<u>43,068,497</u>	<u>43,068,497</u>
Exemptions:		
General Obligation Bonds - Enterprise	10,888,560	10,888,560
Special Assessment Bonds	4,136,158	4,136,158
Notes	438,000	438,000
OWDA Loans	7,549,027	7,549,027
OPWC Loans	3,645,763	3,645,763
Intergovernmental Loans	15,417,236	15,417,236
ODOT SIB Loan	<u>993,753</u>	<u>993,753</u>
Total	<u>43,068,497</u>	<u>43,068,497</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 159,212,654</u>	<u>\$ 64,285,062</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>153,212,654</u>
	<u>\$ 159,212,654</u>

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

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

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Demographic and Economic Statistics

### Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Median Age (5)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income (4)</u>
2013	375,432	40.5	59,098	6.8	\$ 14,163,172,200	\$ 37,725
2012	374,868	41.0	59,273	7.3	13,244,086,440	35,330
2011	375,087	40.6	60,017	9.2	12,531,687,000	33,410
2010	375,586	40.4	61,185	11.3	12,504,760,284	33,294
2009	379,466	40.3	61,338	11.2	12,442,595,000	32,790
2008	379,214	38.4	62,311	6.7	12,710,480,499	33,401
2007	378,664	38.3	62,763	5.9	12,221,615,864	32,116
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881
2005	380,608	39.0	63,009	6.3	11,299,570,880	29,693
2004	381,229	39.4	62,990	6.6	10,864,972,000	28,551

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

- Sources: (1) U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research  
 (2) Stark County Educational Service Center  
 (3) Ohio Bureau of Employment Services  
 (4) Bureau of Economic Analysis for 2004-2011.  
 2012 -2013 personal income was calculated by multiplying population and per capita personal income.  
 (5) [www.suburbanstats.org](http://www.suburbanstats.org)

# STARK COUNTY, OHIO

## Principal Employers

Current Year and Nine Years Ago

Employer	2013			2004		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	5,000	1	2.89%	4,680	2	2.64%
The Timken Company	4,120	2	2.38%	4,771	1	2.70%
County of Stark	2,606	3	1.51%	2,942	3	1.66%
Mercy Medical Center	2,500	4	1.44%	2,534	4	1.43%
Diebold	1,900	5	1.10%			
Canton City Board of Education	1,823	6	1.05%	1,600	6	0.90%
Freshmark, Inc.	1,700	7	0.98%	865	10	0.49%
Stark State College	1,123	8	0.65%			
Alliance Community Hospital	953	9	0.55%			
Republic Engineered Steels, Inc.	910	10	0.53%			
The Workshops, Inc.	-	-	-	1,041	7	0.59%
Maytag Corp. (Hoover Company operations)	-	-	-	1,713	5	0.97%
GE Capital	-	-	-	1,034	8	0.58%
Fisher Foods Marketing Inc.	-	-	-	906	9	0.51%
<b>Total</b>	<b>22,635</b>		<b>13.08%</b>	<b>22,086</b>		<b>12.48%</b>
<b>Total Employment within the County</b>	<b>173,100</b>			<b>176,938</b>		

Source: Human Resources of Listed Companies  
Canton Chamber of Commerce



# STARK COUNTY, OHIO

Government Employees by Function  
Last Ten Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Primary Government:</b>										
General Government:										
Legislative and Executive	243	216	222	257	278	254	268	257	255	259
Judicial	260	276	250	257	262	263	261	265	255	248
Public Safety	333	279	261	293	308	373	340	322	299	297
Public Works	103	102	104	107	113	116	129	125	135	133
Health	679	668	651	659	673	771	809	798	762	731
Human Services	513	504	488	552	507	546	565	568	579	581
<b>Proprietary:</b>										
Sewer	78	73	75	75	76	80	79	80	78	81
Water	4	4	4	3	2	3	4	4	4	3
<b>Fiduciary:</b>										
Agency Funds	<u>393</u>	<u>377</u>	<u>390</u>	<u>397</u>	<u>441</u>	<u>395</u>	<u>452</u>	<u>463</u>	<u>458</u>	<u>445</u>
<b>Total - Government Employees</b>	<b>2,606</b>	<b>2,499</b>	<b>2,445</b>	<b>2,600</b>	<b>2,660</b>	<b>2,801</b>	<b>2,907</b>	<b>2,882</b>	<b>2,825</b>	<b>2,778</b>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Operating Indicators by Function

Last Ten Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>										
<b>Legislative &amp; Executive</b>										
Commissioners - Number Official Meetings	160	170	121	53	74	99	97	108	108	108
Recorder - number of deeds recorded	12,979	14,351	12,518	12,292	13,388	13,476	14,946	17,303	18,940	18,475
Auditor - number of parcels billed	196,893	197,148	196,136	194,262	188,522	187,734	187,141	186,621	185,786	184,583
Auditor - number of checks issued	52,112	52,468	50,877	46,933	55,403	59,089	63,479	61,873	59,564	N/A
<b>Judicial</b>										
Probate Court Cases	1,371	1,926	2,486	2,433	2,695	2,840	2,939	2,933	2,997	2,675
<b>Public Safety (Sheriff)</b>										
Number of Traffic Stops	5,471	6,456	6,938	8,403	6,416	7,790	9,776	11,373	9,460	8,224
Number of inmates	397	290	290	281	403	386	400	380	393	348
<b>Public Works (Engineer)</b>										
Roads Resurfaced (miles)	40	43	30	15	26	13	11	16	50	30
Bridges Repaired	5	7	4	3	2	4	5	11	6	7
<b>Health</b>										
Mental Health - People Served	16,294	13,724	15,648	15,274	14,797	12,995	10,858	10,348	9,856	9,398
SCBDD - People Served in Clinic	3,366	3,391	3,343	3,185	2,995	2,841	2,692	2,570	2,453	2,381
EMA, HAZMAT AND 911-People Served	375,432	374,868	375,586	379,466	378,664	378,664	378,664	380,575	380,608	378,098
<b>Human Services (SCDJFS)</b>										
Children in programs	438	410	473	500	483	574	1,137	1,263	1,343	1,309
Support Dollars Collected	\$62,856,349	\$62,895,175	\$63,588,358	\$64,514,737	\$65,406,306	\$65,201,505	\$64,159,109	\$63,669,797	\$61,901,425	\$61,184,764
Number of Reports Received	3,135	2,829	2,689	3,204	2,868	2,815	3,033	2,715	2,724	2,675
<i>Business Activities</i>										
<b>Sewer</b>										
Connections	46,487	46,195	45,933	45,715	45,409	45,360	44,560	43,938	43,228	42,236
Miles	727	723	721	720	720	717	715	705	696	690

Source: Stark County Departments

# STARK COUNTY, OHIO

## Capital Asset Indicators by Function

Last Ten Years

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<i>Governmental Activities</i>										
<b>Legislative and Executive</b>										
Commissioners Buildings	19	19	18	18	19	19	19	19	19	19
<b>Public Safety</b>										
Marked Vehicles	67	70	72	67	61	70	65	64	64	64
<b>Public Works</b>										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	408	408	408	409	409	410	411	415	415	415
Township Roads (in miles)	1,314	1,311	1,311	1,309	1,309	1,309	1,300	1,273	1,273	1,273
Bridges	333	333	333	333	333	333	335	358	358	356
<b>Health</b>										
SCBDD Buildings	13	13	13	13	13	13	13	13	13	13
SCBDD Buses and Vans	107	107	101	140	132	157	140	140	120	120
<i>Business Activities</i>										
<b>Sewer</b>										
Number of Lift Stations	82	80	80	80	83	80	77	77	75	75
Total Lines (in miles)	728	723	721	720	720	717	715	705	696	690
<b>Water</b>										
Total Lines (in miles)	45	45	45	45	45	45	45	43	43	41

Source: Stark County Departments

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Dave Yost • Auditor of State



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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S 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, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 19, 2014. We noted the County restated its January 1, 2013 business-type activities and sewer fund net position for the recording of intergovernmental loans and the capitalization of sewer rights associated with those loans. Our report refers to other auditors who audited the financial statements of The Workshops, Incorporated, a component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***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, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 19, 2014



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

### ***Report on Compliance for Each Major Federal Program***

We have audited Stark County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2013. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

### ***Management's Responsibility***

The County's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Stark County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Federal Awards Expenditures Required by OMB Circular A-133**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and remaining fund information of Stark County (the County) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 19, 2014, wherein we noted the financial statements of The Workshops, Incorporated, a component unit were audited by other auditors. We also noted the County restated its January 1, 2013 business-type activities and sewer fund net position for the recording of intergovernmental loans and the capitalization of sewer rights associated with those loans. We conducted our audit to opine on the County's basic financial statements. The accompanying schedule of federal awards expenditures presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

August 19, 2014

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# STARK COUNTY, OHIO

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2013

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<i>Direct</i>			
Drug Free Communities Support Program (D)	93.276	5H79SP014398-05	\$ 293
<i>Title XIX - Medical Assistance Program</i>			
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Medical Assistance Program - MAC (A)	93.778	N/A	549,662
<i>Passed Through Ohio Department of Job and Family Services</i>			
Medical Assistance Program (M)	93.778	G-1213-11-0114/G-1415-11-5428	2,405,571
<i>Total Title XIX - Medical Assistance Program</i>			<u>2,955,233</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
State Children's Insurance Program (M)	93.767	G-1213-11-0114/G-1415-11-5428	53,804
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant (A)	93.667	FY2013	160,741
Social Services Block Grant (A)	93.667	FY2014	142,378
<i>Passed Through Ohio Department of Job and Family Services</i>			
Social Services Block Grant (M)	93.667	G-1213-11-0114/G-1415-11-5428	6,566,711
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>			
Social Services Block Grant (D)	93.667	FY2013	127,428
Social Services Block Grant (D)	93.667	FY2014	75,860
<i>Total Title XX - Social Services Block Grant</i>			<u>7,073,118</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>			
Block Grant for Community Mental Health Services (D)	93.958	FY2013	178,091
Block Grant for Community Mental Health Services (D)	93.958	FY2014	24,167
<i>Total Block Grants for Community Mental Health Services</i>			<u>202,258</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families (M)	93.556	G-1213-11-0114/G-1415-11-5428	582,816
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>			
Projects for Assistance in Transition from Homeless (D)	93.150	FY2013	72,621
Projects for Assistance in Transition from Homeless (D)	93.150	FY2014	32,084
<i>Total Projects for Assistance in Transition from Homeless</i>			<u>104,705</u>
<i>Passed Through Ohio Department of Job and Family Services</i>			
Child Abuse and Neglect State Grants (M)	93.590	G-1213-11-0114	895

# STARK COUNTY, OHIO

## Federal Awards Expenditures Schedule For the Year Ended December 31, 2013

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>			
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2012	2,666
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2013	1,765,289
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2014	1,459,457
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<u>3,227,412</u>
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>			
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	76-0076-SPFSIG-P-12-1194	267
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	76-0076-SPFSIG-P-13-1194	65,676
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	76-0076-SPFSIG-P-14-1194	40,029
<u>Direct</u>			
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	5H79TI020516-05	427,876
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	5H79TI020516-04	5,956
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	1UD1TI023580-03	66,645
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	1UD1TI023580-01	97,600
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	1UD1TI023580-02	370,923
<i>Total Projects of Regional and National Significance</i>			<u>1,074,972</u>
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>			
Access to Recovery (D)	93.275	FY2012	14
Access to Recovery (D)	93.275	FY2013	5,000
<i>Total Access to Recovery</i>			<u>5,014</u>
<u>Passed Through Ohio Department of Job and Family Services</u>			
Temporary Assistance for Needy Families (M)	93.558	G-1213-11-0114/G-1415-11-5428	6,385,071
<u>Passed Through Ohio Department of Job and Family Services</u>			
Child Care Development Block Grant (M)	93.575	G-1213-11-0114/G-1415-11-5428	484,293
<u>Passed Through Ohio Department of Job and Family Services</u>			
Children's Justice Grants to States (M)	93.643	G-1213-11-0114/G-1415-11-5428	3,469
<u>Passed Through Ohio Department of Job and Family Services</u>			
Child Welfare Services (M)	93.645	G-1213-11-0114/G-1415-11-5428	177,402
<u>Passed Through Ohio Department of Job and Family Services</u>			
Foster Care - Title IV-E (M)	93.658	G-1213-11-0114/G-1415-11-5428	9,338,623
Foster Care - Title IV-E (G)	93.658	G-1011-06-0432/G-1213-06-0236	147,734
<i>Total Foster Care - Title IV-E</i>			<u>9,486,357</u>
<u>Passed Through Ohio Department of Job and Family Services</u>			
Chaffee Foster Care Independence Program (M)	93.674	G-1213-11-0114/G-1415-11-5428	160,184
<u>Passed Through Ohio Department of Job and Family Services</u>			
Child Support Enforcement Research (M)	93.564	G-1213-11-0114/G-1415-11-5428	42,675
<u>Passed Through Ohio Department of Job and Family Services</u>			
Child Support Enforcement (M)	93.563	G-1213-11-0114/G-1415-11-5428	2,353,421
<u>Passed Through Ohio Department of Job and Family Services</u>			
Adoption Assistance (M)	93.659	G-1213-11-0114/G-1415-11-5428	1,974,403
<u>Passed Through Ohio Secretary of State</u>			
HHS Grant Funds for Polling Place Access (K)	93.617	06SOSHHS76	9,484
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u><b>36,357,279</b></u>



# STARK COUNTY, OHIO

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2013

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<i>Direct</i>			
Community Development Block Grants/Entitlement Grants (C)	14.218	B11UC390005	849,008
Community Development Block Grants/Entitlement Grants (C)	14.218	B12UC390005	564,613
Community Development Block Grant (NSP) (C)	14.218	B08UN390007	393,651
<i>Total Community Development Block Grants</i>			1,807,272
<i>Community Development Block Grant Revolving Loan (C)</i>	14.218	N/A	44,479
<i>Total Community Development Block Grants</i>			1,851,751
<i>Passed Through City of Canton</i>			
ARRA - Federal Homeless Prevention and Rapid Re-Housing Program (D)	14.257	FY2012	22
<i>Direct</i>			
Supportive Housing Program (D)	14.235	OH0241B5E081104	92,836
Supportive Housing Program (D)	14.235	OH0241L5E081205	24,798
Supportive Housing Program (D)	14.235	OH0241L5E081205	41,695
Supportive Housing Program (D)	14.235	OH0241B5E081003	391
Supportive Housing Program (D)	14.235	OH0238B5E081003	259
<i>Total Supportive Housing Program</i>			159,979
<i>Direct</i>			
HOME Investment Partnerships Program (C)	14.239	M-09DC390004	41,593
HOME Investment Partnerships Program (C)	14.239	M-10DC390004	170,820
HOME Investment Partnerships Program (C)	14.239	M-11DC390005	704,656
HOME Investment Partnerships Program (C)	14.239	M-12DC390005	74,541
<i>Total HOME Investment Partnerships Program</i>			991,610
<i>Direct</i>			
HOME Revolving Loan Program (C)	14.239	N/A	216,155
<i>Total HOME Investment Partnerships Program</i>			1,207,765
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>3,219,517</b>
<b><u>U.S. DEPARTMENT OF ENERGY</u></b>			
<i>Direct</i>			
ARRA - Energy Efficiency and Conservation Block Grant (C)	81.128	DE-EE0000712	32,883
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<i>Passed Through Ohio Department of Education</i>			
National School Lunch Program (A)	10.555	FY2013	52,859
National School Lunch Program (A)	10.555	FY2014	18,861
<i>Total National School Lunch Program</i>			71,720
<i>Passed Through Ohio Department of Job and Family Services</i>			
Supplemental Nutrition Assistance Program (M)	10.561	G-1213-11-0114/G-1415-11-5428	2,649,388
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>2,721,108</b>

# STARK COUNTY, OHIO

## Federal Awards Expenditures Schedule For the Year Ended December 31, 2013

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<i>Passed Through Ohio Department of Emergency Management Agency</i>			
Emergency Management Performance Grant (L)	97.042	EMW-2012-EP-00004-S01	70,164
Emergency Management Performance Grant (L)	97.042	EMW-2013-EP-00005-S01	4,327
<i>Total Emergency Management Performance Grant Program</i>			<u>74,491</u>
<i>Passed Through Ohio Department of Emergency Management Agency</i>			
Homeland Security Grant Program (L)	97.067	2010-SS-T0-0012	68,443
<i>Passed Through Ohio Department of Emergency Management Agency</i>			
State and Local Homeland Security National Training Program (L)	97.005	2010-IP-T0-0007	180,280
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			<b><u>323,214</u></b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<i>Passed Through Ohio Department of Education</i>			
<i>Special Education Cluster (IDEA)</i>			
Special Education - Grants to States (A)	84.027	0663246BSF2012	83,850
Special Education - Grants to States (A)	84.027	0663246BSF2013	26,850
Special Education - Preschool Grants (A)	84.173	066324PGS12012	18,112
Special Education - Preschool Grants (A)	84.173	066324PGS120123	60,888
<i>Total Special Education Cluster</i>			<u>189,700</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>			
Race to the Top - Early Learning Challenge (D)	84.412	3FRO-12-103-02-011	24,695
Race to the Top - Early Learning Challenge (D)	84.412	3FRO-12-103-02-011	16,351
<i>Total Race to the Top</i>			<u>41,046</u>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b><u>230,746</u></b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>			
<i>Direct</i>			
Prisoner Re-Entry Court Initiative Demonstration (J)	16.202	2009CYBX0056	134,819
<i>Direct</i>			
Public Safety Partnerships and Community Policing Grants (H)	16.710	2009CKWX0494	99,147
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>			
Violence Against Women Formula Grants (E)	16.588	2011WFVA28212	10,883
Violence Against Women Formula Grants (E)	16.588	2010WFVA28212	9,948
Violence Against Women Formula Grants (E)	16.588	2012WFVA28212	24,963
Violence Against Women Formula Grants (H)	16.588	2009ARVA1294A	3,181
Violence Against Women Formula Grants (H)	16.588	2011WFVA28217	56,562
<i>Total Violence Against Women Formula Grants</i>			<u>105,537</u>
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>			
<i>JAG Program Cluster</i>			
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2012JGB016454	25,000
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2011DJBX3276	10,236
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2011JGA016448	45,586
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2012DJBX0024	13,095
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<u>93,917</u>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>			
Crime Victim Assistance (E)	16.575	2012VAGENE148T	135,199
Crime Victim Assistance (E)	16.575	2013VAGENE148T	11,266
<i>Total Crime Victim Assistance</i>			<u>146,465</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b><u>579,885</u></b>

# STARK COUNTY, OHIO

Federal Awards Expenditures Schedule  
For the Year Ended December 31, 2013

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Office of the Governor's Highway Safety Representative</i>			
Highway Planning and Construction (I)	20.205	80676	713,866
Highway Planning and Construction (I)	20.205	87007	631,147
Highway Planning and Construction (I)	20.205	86517	611,019
Highway Planning and Construction (I)	20.205	90536	165,672
Highway Planning and Construction (I)	20.205	94574	13,464
Highway Planning and Construction (I)	20.205	80680	169,458
Highway Planning and Construction (I)	20.205	81280	260,585
Highway Planning and Construction (I)	20.205	81283	744,414
Highway Planning and Construction (I)	20.205	80679	98,247
Highway Planning and Construction (I)	20.205	81282	198,136
Highway Planning and Construction (I)	20.205	80671	1,041,272
Highway Planning and Construction (I)	20.205	82417	1,044,982
Highway Planning and Construction (I)	20.205	82410	446,260
Highway Planning and Construction (I)	20.205	86520	1,455
Highway Planning and Construction (I)	20.205	86514	8,255
Highway Planning and Construction (I)	20.205	84956	84,081
Highway Planning and Construction (I)	20.205	89455	13,767
Highway Planning and Construction (I)	20.205	93895	82,733
<i>Total Highway Planning and Construction</i>			<u>6,328,813</u>
<i>Passed Through Office of the Governor's Highway Safety Representative</i>			
<i>Highway Safety Cluster</i>			
State and Community Highway Safety (H)	20.600	SC-2014-76-00-00-00316-00	5,184
State and Community Highway Safety (H)	20.600	SC-2014-76-00-00-00316-00	1,251
<i>Total State and Community Highway Safety</i>			<u>6,435</u>
<i>Passed Through Office of the Governor's Highway Safety Representative</i>			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	HVEO-2013-76-00-00-00289-00	44,148
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	HVEO-2014-76-00-00-00295-00	6,877
<i>Total Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants</i>			<u>51,025</u>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			<b><u>6,386,273</u></b>
<b>U.S. DEPARTMENT OF DEFENSE</b>			
<i>Passed Through Office of the Chief of Engineers</i>			
ARRA - North Dakota Environmental Infrastructure (Section 594) (F)	12.118	CS638	<u>1,713,480</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b><u>\$ 51,564,385</u></b>

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

The following represent the recipient departments:

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>(A) Board of Developmental Disabilities</li> <li>(B) Not used</li> <li>(C) County Commissioners</li> <li>(D) Mental Health and Recovery Services Board</li> <li>(E) Prosecuting Attorney</li> <li>(F) Sanitary Engineer</li> <li>(G) Family Court</li> </ul> | <ul style="list-style-type: none"> <li>(H) Sheriff's Office</li> <li>(I) County Engineer</li> <li>(J) Court of Common Pleas</li> <li>(K) Board Of Elections</li> <li>(L) Emergency Preparedness Agency</li> <li>(M) Job and Family Services</li> </ul> |
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**STARK COUNTY**

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2013**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

**NOTE C - FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the fair value. The Stark County Board of Developmental Disabilities received and disbursed \$2,189 in commodities received under the Food Donation Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education.

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

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

These loans are collateralized by mortgages on the property.

Activity in the CDBG and HOME revolving loan funds during 2013 is as follows:

	CDBG	HOME
Beginning loans receivable balance as of January 1, 2013	\$1,312,001	\$1,778,500
Loans made	44,479	216,155
Loan principal repaid	53,157	160,502
Ending loans receivable balance as of December 31, 2013	\$1,303,323	\$1,834,153
Cash balance on hand in the revolving loan fund as of December 31, 2013	\$360,350	\$14,946

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2013, the County estimates \$27,772 and \$30,089 to be more than 60 days past due for the CDBG and HOME programs, respectively.

**NOTE E - MATCHING REQUIREMENTS**

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

**NOTE F – MERGER OF ODADAS/ODMH**

Effective July 1, 2013, the Ohio Department of Alcohol and Drug Addiction Services and the Ohio Department of Mental Health merged to form the Ohio Department of Mental Health and Addiction Services. For purposes of this Schedule, all expenditures for the 2013 year are reported under the new pass-through agency, the Ohio Department of Mental Health and Addiction Services.

**STARK COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2013**

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

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Foster Care – Title IV-E, CFDA #93.658, Adoption Assistance, CFDA #93.659, Child Care Development Block Grant, CFDA #93.575, Child Support Enforcement, CFDA #93.563 and ARRA – North Dakota Environmental Infrastructure (Section 594), CFDA #12.118
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: \$1,558,190 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

NONE

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

NONE

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# Dave Yost • Auditor of State

## STARK COUNTY FINANCIAL CONDITION

### STARK COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 23, 2014