



**Auditor of State
Betty Montgomery**

STARK COUNTY
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**Auditor of State
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the financial statements of Stark County, Ohio, (the County) as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 2004, which indicated the financial statements of The Workshops, Incorporated, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. In addition, the Governmental Activities and Internal Service Fund balances were restated as of January 1, 2003 to correct the overstatement and understatement of special assessments receivable and claims payable, respectively. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted a certain immaterial instance of noncompliance that we have reported to management of the County in a separate letter dated June 11, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 11, 2004.

This report is intended for the information and use of the Audit Committee, management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

June 11, 2004



Auditor of State Betty Montgomery

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Compliance

We have audited the compliance of Stark County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2003. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each major federal program for the year ended December 31, 2003.

We noted certain instances of noncompliance that do not require inclusion in this report that we have reported to the management of the County in a separate letter dated June 11, 2004.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 11, 2004.

Schedule of Receipts and Expenditures of Federal Awards

We have audited the basic financial statements of the County as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 2004, which indicated the financial statements of The Workshops, Incorporated were audited by other auditors, and our opinion, insofar as it relates to the amounts included for the component unit, is based on the report of other auditors. In addition, the Governmental Activities and Internal Service Fund balances were restated as of January 1, 2003 to correct the overstatement and understatement of special assessments receivable and claims payable, respectively. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended for the information and use of the Audit Committee, management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 11, 2004

STARK COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003

Federal Grantor/ SubGrantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Direct</i>					
Consolidated Knowledge Development & Application Program (F)	93.230	FY2002	\$276,111	\$89,468	\$89,468
<i>Title XIX</i>					
<u>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</u>					
Medicaid Assistance Program (A)	93.778	N/A	N/A	4,074,118	4,074,118
<u>Passed Through Ohio Department of Mental Health</u>					
Medicaid Assistance Program (B)	93.778	FY2001	N/A	(1,426)	(1,426)
Medicaid Assistance Program (B)	93.778	FY2002	N/A	71,588	77,927
Medicaid Assistance Program (B)	93.778	FY2003	N/A	5,877,917	5,886,233
Medicaid Assistance Program (B)	93.778	FY2004	N/A	1,298,860	1,298,860
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>					
Medicaid Assistance Program (F)	93.778	FY2002	N/A	28,674	16,733
Medicaid Assistance Program (F)	93.778	FY2003	N/A	544,681	462,036
Medicaid Assistance Program (F)	93.778	FY2004	N/A	80,477	183,031
<i>Total Medicaid Assistance</i>				11,974,889	11,997,512
<i>Title XXI</i>					
<u>Passed Through Ohio Department of Mental Health</u>					
State Children's Insurance Program (B)	93.767	FY2001	N/A	(56)	(56)
State Children's Insurance Program (B)	93.767	FY2002	N/A	3,268	2,866
State Children's Insurance Program (B)	93.767	FY2003	N/A	409,822	409,868
State Children's Insurance Program (B)	93.767	FY2004	N/A	100,845	100,845
<i>Total State Children's Insurance Program</i>				513,879	513,523
<i>Title XX</i>					
<u>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</u>					
Social Services Block Grant (A)	93.667	FY2003	357,000	233,210	233,210
Social Services Block Grant (A)	93.667	FY2004	310,947	154,036	154,036
<u>Passed Through Ohio Department of Mental Health</u>					
Social Services Block Grant (B)	93.667	FY2003	274,673	274,673	274,673
Social Services Block Grant (B)	93.667	FY2004	135,693	0	0
<i>Total Social Services Block Grant</i>				661,919	661,919
<u>Alcohol and Drug Abuse and Mental Health Services Block Grants</u>					
<u>Passed Through Ohio Department of Mental Health</u>					
Family Preservation and Support Services (B)	93.556	FY2003	243,750	231,964	206,426

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

STARK COUNTY

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

<u>Federal Grantor/ SubGrantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Program or Award Amount</u>	<u>Receipts</u>	<u>Expenditures</u>
Projects for Assistance in Transition from Homeless Block Grant (B)	93.150	FY2003	61,992	31,146	31,146
Projects for Assistance in Transition from Homeless Block Grant (B)	93.150	FY2004	61,692	15,423	30,846
<i>Total Homeless Block Grant</i>				46,569	61,992
Block Grant for Community Mental Health Services (B)	93.958	FY2003	792,303	345,188	246,882
Block Grant for Community Mental Health Services (B)	93.958	FY2004	888,462	518,396	588,748
<i>Total Block Grants for Community Mental Health Services</i>				863,584	835,630
<i><u>Passed Through Ohio Department of Alcohol & Drug Addiction Services</u></i>					
Block Grants for Prevention and Treatment of Substance (F)	93.959	FY2003	2,648,102	1,317,952	1,389,895
Block Grants for Prevention and Treatment of Substance (F)	93.959	FY2004	2,502,150	1,459,592	1,580,045
<i>Total Block Grants for Prevention and Treatment of Substance</i>				2,777,544	2,969,940
State Incentive Grant	93.243	FY2004	115,000	74,375	50,623
<i><u>Passed Through Ohio Department of Aging</u></i>					
Special Programs for the Aging-Title III, PartB-Grants for Supportive Services and Senior Centers (A)	93.044	FY2004	4,111	4,111	0
Special Programs for the Aging-Title III, PartB-Grants for Supportive Services and Senior Centers (A)	93.044	FY2003	4,111	0	4,111
<i>Total Ohio Department of Aging</i>				4,111	4,111
<i>Total U.S. Department of Health and Human Services</i>				17,238,302	17,391,144
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<i><u>Direct</u></i>					
Community Development Block Grants/Entitlement Grants (C)	14.218	B01UC390005	1,723,000	233,901	236,518
Community Development Block Grants/Entitlement Grants (C)	14.218	B02UC390005	1,692,000	979,683	979,044
<i>Total Community Development Block Grant</i>				1,213,584	1,215,562
HOME Investment Partnerships Program (C)	14.239	M-96DC390204	996,000	400	400
HOME Investment Partnerships Program (C)	14.239	M-98DC390204	1,030,000	1,844	1,844
HOME Investment Partnerships Program (C)	14.239	M-00DC390204	1,112,000	34,842	34,842
HOME Investment Partnerships Program (C)	14.239	M-01DC390204	1,237,000	626,864	652,228
HOME Investment Partnerships Program (C)	14.239	M-02DC390204	1,235,000	386,925	387,069
HOME Investment Partnerships Program (C)	14.239	M-03DC390204	987,128	209,607	209,607
<i>Total HOME Investment Partnerships Program</i>				1,260,482	1,285,990
<i>Total U.S. Department of Housing and Urban Development</i>				2,474,066	2,501,552
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
<i><u>Passed Through Ohio Department of Education</u></i>					
National School Lunch Program (A)	10.555	FY2003	N/A	\$23,110	\$15,623
National School Lunch Program (A)	10.555	FY2004	N/A	12,023	11,942
<i>Total U.S. Department of Agriculture</i>				35,133	27,565

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

STARK COUNTY

SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)

Federal Grantor/ SubGrantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
FEDERAL EMERGENCY MANAGEMENT AGENCY					
<i>Direct</i>					
Emergency Management-State and Local Assistance (D)	83.552	FY2003	58,314	41,892	25,449
Emergency Management-State and Local Assistance (D)	83.552	FY2004	69,682	0	9,631
<i>Passed Through Ohio Department of Emergency Management Agency</i>					
Emergency Management-State and Local Assistance (D)	83.552	H-536/J237	17,500	0	50
Emergency Management-State and Local Assistance (D)	83.552	J733	5,851	0	4,406
Emergency Management-State and Local Assistance (I)	83.552	1484DR151UBRMW	57,338	0	57,338
<i>Total Federal Emergency Management Agency</i>				41,892	96,874
U.S. DEPARTMENT OF EDUCATION					
<i>Passed Through Ohio Department of Education</i>					
Innovative Education Program Strategies (A)	84.298	066324C2S12003	1,839	1,285	1,735
Innovative Education Program Strategies (A)	84.298	066324C2S12004	1,306	627	0
<i>Total Innovative Education Program Strategies</i>				1,912	1,735
<i>Special Education Cluster</i>					
Special Education - Grants to States (A)	84.027	0663246BSF03P	132,969	95,738	85,681
Special Education - Grants to States (A)	84.027	0663246BSF04	142,261	68,285	62,767
<i>Total Special Education - Grants to States</i>				164,023	148,448
Special Education - Preschool Grants (A)	84.173	0663246PGS12003P	32,468	23,377	20,956
Special Education - Preschool Grants (A)	84.173	0663246PGS12004	32,373	15,539	11,714
<i>Total Special Education Preschool Grants</i>				38,916	32,670
<i>Total Special Education Cluster</i>				202,939	181,118
<i>Passed Through Ohio Rehabilitation Services Commission</i>					
Rehabilitation Services - Vocational Rehabilitation Grants (A)	84.126	CSA90-30	N/A	52,113	261,906
<i>Total U.S. Department of Education</i>				256,964	444,759
U.S. DEPARTMENT OF JUSTICE					
<i>Direct</i>					
Planning, Implementing & Enhancing, Strategy in Community Prosecution (E)	16.609	2002GPCX0095	240,000	75,000	82,870
Public Safety Partnership and Community Policing Grants (H)	16.710	1999SHWX0513	625,000	12,897	0
Local Law Enforcement Block Grants Program (H)	16.592	2001LBVX1396	181,415	0	124,186
Local Law Enforcement Block Grants Program (H)	16.592	2003LBBX0134	111,507	111,507	0
<i>Total Local Law Enforcement Block Grants Program</i>				111,507	124,186

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

STARK COUNTY

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

Federal Grantor/ SubGrantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
<i><u>Passed Through Ohio Department of Emergency Management Agency</u></i>					
State Domestic Preparedness Equipment Support Program (D)	97.004	J529	50,000	50,000	50,000
State Domestic Preparedness Equipment Support Program (D)	97.004	2002TECX0049	65,262	63,000	1,473
State Domestic Preparedness Equipment Support Program (D)	97.004	2002TECX0106	167,905	1,077	1,077
State Domestic Preparedness MACRS County Radio Program (D)	97.004	2001TECX0016	1,772	1,772	1,772
<i>Total State Domestic Preparedness Equipment Support</i>				115,849	54,322
Supplemental Planning Grant (D)	83.562	EMC2003GR7026	45,830	29,268	23,035
<i><u>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</u></i>					
Byrne Formula Grant Program (E)	16.579	2002DGA017092	45,767	36,905	45,767
Byrne Formula Grant Program (H)	16.579	2001DGH017617	22,904	7,767	7,767
Byrne Formula Grant Program (J)	16.579	2000DGG019094	50,000	50,000	50,000
Byrne Formula Grant Program (J)	16.579	2000DGG019106	50,000	50,000	50,000
<i>Total Byrne Formula Grant Program</i>				144,672	153,534
Violence Against Women Formula Grants (H)	16.588	2001WFVA28217	68,856	36,413	21,577
Violence Against Women Formula Grants (H)	16.588	2003WFVA28217	49,938	31,796	49,357
Violence Against Women Formula Grants (E)	16.588	2001WFVA28212	60,384	16,077	18,800
Violence Against Women Formula Grants (E)	16.588	2002WFVA28212	46,640	30,467	45,566
<i>Total Violence Against Women Formula Grants</i>				114,753	135,300
<i><u>Passed Through Ohio State Dept of Youth Services</u></i>					
Juvenile Accountability Incentive Block Grants (G)	16.523	2001JB002A233	32,000	0	22,271
Juvenile Accountability Incentive Block Grants (G)	16.523	2002JB013A061	145,039	0	72,119
Juvenile Accountability Incentive Block Grants (G)	16.523	2000JB013A061	148,275	139,982	139,982
Juvenile Accountability Incentive Block Grants (G)	16.523	2001JB013A061	139,758	29,823	109,758
<i>Total Juvenile Accountability Incentive Block Grant</i>				169,805	344,130
<i><u>Passed Through Ohio State Attorney General (Victim of Crime Act)</u></i>					
Crime Victim Assistance (E)	16.575	2001VAGENE148X	34,745	15,686	28,002
Crime Victim Assistance (E)	16.575	2002VAGENE148T	84,587	56,391	67,425
Crime Victim Assistance (E)	16.575	2002VAGENE507T	18,951	12,635	15,769
Crime Victim Assistance (E)	16.575	2003VAGENE148T	84,587	28,196	20,216
Crime Victim Assistance (E)	16.575	2003VAGENE507T	18,951	6,316	4,733
Crime Victim Assistance (E)	16.575	2004VAGENE590	34,745	11,582	8,617
<i>Total Crime Victim Assistance</i>				130,806	144,762
<i>Total U.S. Department of Justice</i>				904,557	1,062,139
U.S. DEPARTMENT OF TRANSPORTATION					
<i><u>Passed Through Office of the Governor's Highway Safety Representative</u></i>					
Highway Planning and Construction (I)	20.205	FY 2003	1,231,400	768,087	503,277
Highway Planning and Construction (I)	20.205	FY 2003	1,440,000	743,370	493,694
Highway Planning and Construction (I)	20.205	FY 2003	1,650,000	18,252	0
Highway Planning and Construction (I)	20.205	FY 2003	520,000	48,743	0
Highway Planning and Construction (I)	20.205	FY 2003	N/A	239,938	239,938
<i>Total Highway Planning and Construction</i>				1,818,390	1,236,909

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

STARK COUNTY

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

Federal Grantor/ SubGrantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Program or Award Amount	Receipts	Expenditures
State and Community Highway Safety (H)	20.600	2003PTMN1	82,848	69,256	65,504
State and Community Highway Safety (H)	20.600	2003J8CJ6	18,675	14,055	18,675
<i>Total State and Community Highway Safety</i>				83,311	84,179
<i>Total U.S. Department of Transportation</i>				1,901,701	1,321,088
Total Federal Assistance				\$22,852,615	\$22,845,121

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

The following represent the recipient departments:

- | | |
|--|---|
| (A) Board of Mental Retardation and Developmental Disabilities | (F) Alcohol and Drug Addiction Services Board |
| (B) Community Mental Health Board | (G) Family Court |
| (C) County Commissioner | (H) Sheriff's Office |
| (D) Emergency Preparedness Agency | (I) County Engineer |
| (E) Prosecuting Attorney | (J) Clerk of Courts |

STARK COUNTY

**NOTES TO THE SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003**

NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2. FOOD DISTRIBUTION

Nonmonetary assistance is reported at the fair market value of the commodities received and disbursed. Moneys are commingled with State grants. It is assumed that federal moneys are expended first. The Stark County Board of Mental Retardation and Developmental Disabilities received and disbursed \$7,373 of the commodities under the Food Distribution Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education. At December 31, 2003, the County had no significant food commodities in inventory.

NOTE 3. CHILD NUTRITIONAL CLUSTER

The Child Nutritional Cluster is comprised of the National School Lunch Program (CFDA No. 10.555), reflected on the Schedule, and the Food Distribution Program (CFDA No. 10.550), reflected within Note 2.

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

As of December 31, 2003, there were 245 outstanding loans totaling \$1,674,733. During 2003, a total of \$276,389 was received on the outstanding loans, including \$29,099 in interest. The initial loan of this money is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

NOTE 5. TITLE XIX MEDICAID METHOD OF EXPENDITURES REPORTING FOR COUNTY MENTAL HEALTH

The Title XIX Medicaid receipts and expenditures for the County Mental Health Board are reported on the Schedule in the following manner. Receipts are reported when reimbursements from the Ohio Department of Mental Health (ODMH) are received into the county Mental Health Board Medicaid Fund. Expenditures are reported when the reimbursement amount, from ODMH, is transferred from the County Mental Health Board Medicaid Fund to the County Mental Health Board General Fund, which made the initial expenditure.

NOTE 6. U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Expenditure Schedule reports all such 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirement of these programs has not changed.

A comparison of the former Federal agencies and CFDA numbers the County reported in its 2002 Federal Award Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

Previous Federal Agency	CFDA No. used In 2002	Homeland Security CFDA No. used for 2003
Department of Justice	16.007	97.004

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STARK COUNTY

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2003**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	Title XIX, Medicaid Assistance Program, CFDA #93.778 Block Grant for Prevention and Treatment of Substance, CFDA #93.959 Home Investment Partnerships Program, CFDA #14.239 Community Development Block Grant Entitlement, CFDA #14.218 Block Grant for Community Mental Health Services, CFDA #93.958
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 685,353 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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STARK COUNTY GOVERNMENT

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



Comprehensive Annual Financial Report

for the year
ended
December 31,
2003

Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2003**



Brant Luther
Stark County Auditor

Prepared by The Stark County Auditor's Office

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2003

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Brant Luther

Stark County Auditor

330-451-7357

June 11, 2004

To the Citizens of Stark County
and to the Board of County Commissioners:
the Honorable Gayle A. Jackson,
the Honorable Jane Vignos, and
the Honorable Richard Regula

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2003. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of Stark County (the County). The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Independent Accountants' Report, the Management Discussion and Analysis, the Basic Financial Statements and Notes and the Combining Statements for Nonmajor Funds and other relevant supplemental financial statements and schedules for 2003. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator of the County Data Processing Board.

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. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays a vital important roll in the financial administration of County government as well as all local governments throughout the County. Other elected County officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, nine Common Pleas Judges (five General Division Judges and three Domestic Relations/Juvenile Division Judges, and one Probate Court Judge) and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District which is based in Stark County, serves 15 counties.

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Stark County is located in the Northeastern quadrant of Ohio, 20 miles from Akron and 53 miles from Cleveland. The area's well-established transportation network, with travel by rail, air, water, or land, provides access to markets near and far. Stark County is also home to the Akron-Canton Regional Airport, the state-of-the-art NEOMODAL Northeast Ohio Intermodal Terminal, and Foreign Trade Zone #181, which consist of seven zone sites throughout the County. Stark County's network of highways provides easy access to other major Ohio and U.S. Markets. U.S. Interstate 77 links Canton with Akron, Cleveland, and the Ohio Turnpike to the north and Charleston, West Virginia to the south. Two national highways, U.S. Route 30 and U.S. Route 62 run east and west through the County. Other state highways include State Routes 800, 43, 44, 21, 153 and 241. These highways provide excellent access to Toledo, Pittsburgh and Columbus within hours.

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

Following a period of growth from the mid-eighties through 2001, the County's economy has been in decline over the past several years. This is indicated through an increase in unemployment from 3.9 percent in 2001 to 6.4 percent in 2003. This decrease in employment is attributable in great part to decreased employment in manufacturing industries. Nonetheless, employment in the non-manufacturing sector remains significant and has been stable since 1985.

In June 1995, the Board of County Commissioners established the Stark County Port Authority, a separate political subdivision with broad powers to promote air, water and ground transportation and economic development. The Port Authority is a vehicle for encouraging economic development throughout the County, but in particular at the 400-acre Stark County Farm (Farm) which is located adjacent to the Intermodal facility. It has been contemplated that the Board would make the Farm available for development by light manufacturing concerns under the supervision of the Port Authority. The Port Authority also serves as the administrator for the eight foreign-trade zone sites within the County, excluding the foreign trade zone located at the Akron-Canton Regional Airport. An application for expanding the zone was approved recently by the U.S. Department of Commerce. That expansion includes the Intermodal facility and Stark County Farm.

The County is served by five acute care hospitals: Alliance Community Hospital, Aultman Hospital, Doctors Hospital of Stark County, Mercy Medical Center, and Massillon Community Hospital.

Mount Union College, Walsh University and Malone College, each private four-year schools, and Stark State College of Technology, a public two-year school, are located within the County. Ashland University and Kent State University also have branches located in the County.

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

Economic Development Programs

Economic development activities in the County are coordinated through the Stark Development Board (SDB), a non-profit, and, for the most part, privately supported body created in 1985 with a comprehensive mandate to “attract, expand and retain business investment in Stark County.” SDB policies are determined by a 45 member board of trustees with representation from industry, utility, banking, higher education, health services and local government. Since 1987, SDB’s affiliated finance corporation has assisted more than 400 companies with the financing of local investment of more than \$280 million.

In addition to the SDB activities, County economic development is assisted through Economic Development Administration (“EDA”) grants administered through County participation in the Northeast Ohio Four County Regional Planning Organization (“NEFCO”). The County was designated as an Economic Development District by EDA in 1976 due to persistently high unemployment and slow economic growth at that time.

The County has participated in the federally funded Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development for twenty-eight years. During that time, the County has received allocations totaling \$51,597,000. In addition, the County has received \$12,876,000 from the HOME Investment Partnership Program since its inception in 1992.

MAJOR INITIATIVES

For the Year

Several building improvement projects were completed in the County. The County Office Building restroom renovation project began in the year 2000 and is was completed in 2003. Also, the “Clock Tower Project” which was approved in 1998 with an approximate budget of \$1 million was completed. This involved the cleaning and restoration of the clock tower and the “Trumpeters of Justice” on the County Courthouse.

The Engineer’s office completed the 12th/13th Street connector project and the Carl Street storm sewer project. The Sanitary Engineer’s Office completed a project for additional lines in Canton Township. They also completed a project for site improvements, meters, and radio telemetry at thirty-five metering sites.

The Stark County Data Center continues to rewrite all mainframe applications in Oracle. Eleven modules have already been completed with 50 additional modules scheduled to be completed in Phase I. The analysis phase of the remaining 35 client server applications will begin once Phase I has been completed.

Phase I of the Stark County Financial System will go live December 1, 2004 for Beginning Appropriations and Requisitions. The system enables all Purchasing and Expenditures to be processed through an electronic workflow procedure with electronic approval routing and signatures, thereby reducing the amount of process time.

The Stark County Data Center has established a training facility to prepare all county users in the operation of their new Oracle applications. Once an Oracle application has been developed and tested, training sessions will be scheduled for each applicable county user.

In 2003, the Geographical Information System (GIS) Department made significant progress on a number of projects. The triennial aerial photography update was completed in April, while the release of the new Stark County Auditors website occurred in November, featuring 24 hour available GIS mapping, sales search, transfer history, and property record card generation. The development of the parcel layer of the GIS continues with the completion of Lake Twp., Plain Twp., Jackson Twp., and most of northern Canton City. Supporting the parcel layer creation, the Section Corner Program also made significant advancements completing the remonumenting and GPS coordinate collection for Perry Twp., Canton Twp., and half of Nimishillen Twp.. Special projects of note included the development of a Continuously Operating Reference Station (CORS) GPS network for use by surveyors and Mappers, as well as the completion of the point address and road centerline GIS inventory (a.k.a. STARK TRAX).

Departmental Focus

Courts of common pleas, the only trial courts created by the Ohio Constitution, are established by Article IV, Section 1 of the constitution. The jurisdiction of courts of common pleas is outlined in Article IV, Section 4. There is a court of common pleas in each of the 88 Ohio counties. Most courts of common pleas have specialized divisions and in Stark County there are three such divisions of the court: Probate Division, Family Court Division, and General Division.

The Family Court Division of the Stark County Court of Common Pleas has jurisdiction over juvenile and domestic relations cases. There are three judges who serve in the Family Court Division: Judge John R. Hoffman, Judge David E. Stucki, and Judge Jim D. James. Judges are elected to six-year terms.

The Juvenile Court provides programs and services to deal with the wide variety of problems that the families and juveniles bring to the Court. In response to the varied needs of families, the Court works with schools, law enforcement, public and private agencies, private business, The Stark County Family Council, parents and other organizations in order to provide comprehensive programs. 9,455 cases were closed by the Juvenile Division in 2003. The Juvenile Court has jurisdiction to hear the following types of cases:

- Delinquent youth - those who have committed an offense, prior to their 18th birthday, that would be a crime if committed by an adult- 2,786 cases were closed in 2003.
- Unruly youth - those who have committed a status offense that only applies to someone under the age of 18- 369 cases were closed in 2003.
- Juvenile Traffic Offender - anyone who has committed a traffic offense prior to attaining the age of 18- 3,144 cases were closed in 2003.
- Abused children - those children who have been physically or sexually abused by parents, guardians or other adult.
- Neglected children - those children who are not properly cared for or are abandoned by their parent or guardians.
- Dependent children - those children who are without proper care or support through no fault of their parent or guardian 1,149 cases of abuse, neglect or dependency were closed in 2003.
- Adults - criminal violations filed against adults who have contributed to the delinquency or unruliness of a juvenile-45 cases were closed in 2003.
- Paternity - an action to determine the father of a given child born out of wedlock- 317 cases were closed in 2003.
- Custody - to determine the custody of any child not a ward of another court of this state- 308 cases were closed in 2003.
- Support and other cases - an action to set or order the amount of child support to be paid and all other cases-1,337 cases were closed in 2003.

The Domestic Relations Division provides hearings and services to families that will ensure a fair, just and timely resolution of the cases brought before it. 7,227 cases were closed by the Domestic Relations Divisions in 2003. The Court hears and makes determinations in the following types of cases:

- Divorce - an action to terminate a marriage in which there is dispute as to the actual termination, custody, and companionship or to the property settlement – 978 cases were closed in 2003.
- Dissolution - an action to terminate a marriage in which all of the issues are agreed to by both parties - 737 cases were closed in 2003.
- Change of Custody - a motion filed in a case to request that the Court change the actual custody of a child to another party - 341 cases were closed in 2003.
- Visitation - an action or motion to establish the times and days in which each parent will be with the child – 264 cases were closed in 2003.
- Support Enforcement - an action to set, review or order the amount of child support to be paid or to establish the rules under which the support shall be paid – 2,998 cases were closed in 2003.
- Domestic Violence - a complaint of a threat of or actual assault against a family member can be filed in Domestic Relations Court - 190 cases were closed in 2003.
- Contempt Action and other cases - a violation of the Court's orders or any special request or review by the Court – 1,719 cases were closed in 2003.

For the Future

A “jail space needs study”, begun in 2000, was completed in 2001. Plans are underway to design and construct a \$17 million intake and release building to replace the current inadequate intake and release area. The planned facility will include additional beds for short-term prisoner housing and the design was completed during 2003 with construction in 2004.

The Stark County Website will be redesigned in a more user friendly format. Citizens will be able to locate their desired agency more easily through the county’s home page. Information through online searches and necessary forms can be obtained online instead of requesting the information from a specific agency.

Stark County is in the process of installing a sonnet ring throughout the county government buildings. This will provide increased bandwidth for county agencies accessing the Internet as well as dual redundancy protection for disaster recovery purposes.

The Stark County Data Center, in collaboration with the Stark County Treasurer, will redesign the format of the tax bills so they can be printed on a laser printer. With this new format, the treasurer will be able to provide more information on the bills to the county taxpayers. The Stark County Data Center will also continue its focus of rewriting all its current applications in Oracle.

FINANCIAL INFORMATION

Internal Accounting Controls

In developing the County’s accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, though not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as an automated system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Administration department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Budgetary Control

The Board of County Commissioners adopts a temporary appropriation measure for the County in early January. A permanent appropriation measure is usually ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note 2 of the basic financial statements.

Financial Condition

This is the second year the County has prepared financial statements following GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments." GASB 34 creates basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include a reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is responsible for preparing a Management Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County's finances for 2003. Because that discussion focuses on major funds, other nonmajor funds are discussed briefly in this letter.

Internal Service Funds

The two internal service funds operated by the County are the Self Insurance and Workers' Compensation funds. For the year ended December 31, 2003, the funds had a change in net assets of (\$2,653,213) and (\$1,193,482).

Fiduciary Funds

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units. The fiduciary funds which Stark County maintains are private purpose trust funds and agency funds. At year end the assets in these fund types were \$416,401 and \$342,177,942, respectively. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2003, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements, short-term certificates of deposit, manuscript bonds, federal agency securities, Financial Assets Management, and STAR Ohio. Interest earned by the primary government in 2003 was \$2,064,033. The average daily balance in 2003 was \$140,879,713 with an average daily yield of 1.82 percent.

Risk Management

The County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held in the amount of \$111,433,426.

The County participates in the Experience Rating and Payment System for workers' compensation coverage. This plan involves the payment based on the percentage of claims in 2003 for each department to the total bill.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$150,000 per individual with an aggregate amount of \$8,026,539 annually.

Debt Management

In 2003, the County retired \$844,000 in general obligation bonds, \$270,312 in special assessment bonds, \$772,544 in OWDA loans and \$66,252 in OPWC loans. The County also refunded \$13,330,000 of general obligation bonds with a new bond issue of \$13,490,703. This was done in order to obtain lower financing rates and therefore a reduction in expenses over the life of the issue. The amount outstanding at December 31, 2003, for general obligation bonds was \$16,960,703, \$2,742,592 for special assessment bonds, \$16,862,513 for OWDA loans and \$816,384 for OPWC loans. The overall legal debt margin at December 31, 2003 was \$157,781,564 with an unvoted total debt margin of \$63,712,773.

The County maintains an "A3" credit rating from Moody's Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

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, 2002.

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

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

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2003, by Betty Montgomery, Auditor of the State of Ohio. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States, as well as the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

ACKNOWLEDGEMENTS

This report would not have been possible without the dedication, determination, and high professional standards of Stephanie Fakelis of the Financial Administration Department and Karen Alger of the Fiscal Department for the Stark County Auditor's Office. The assistance provided by Douglas P. Thorn, Financial Administrator, and the Auditor's Fiscal Administration and Data Processing Departments was invaluable in the completion of this project.

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

Sincerely,

A handwritten signature in cursive script that reads "Brant Luther".

Brant Luther
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2003

COUNTY COMMISSIONERS

Gayle A. Jackson
Richard S. Regula
Jane Vignos

COUNTY AUDITOR

Brant Luther

COUNTY CORONER

Dr. James R. Pritchard

COUNTY ENGINEER

Michael J. Rehfus

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

John R. Hoffman
Jim D. James
David E. Stucki

PROBATE COURT JUDGE

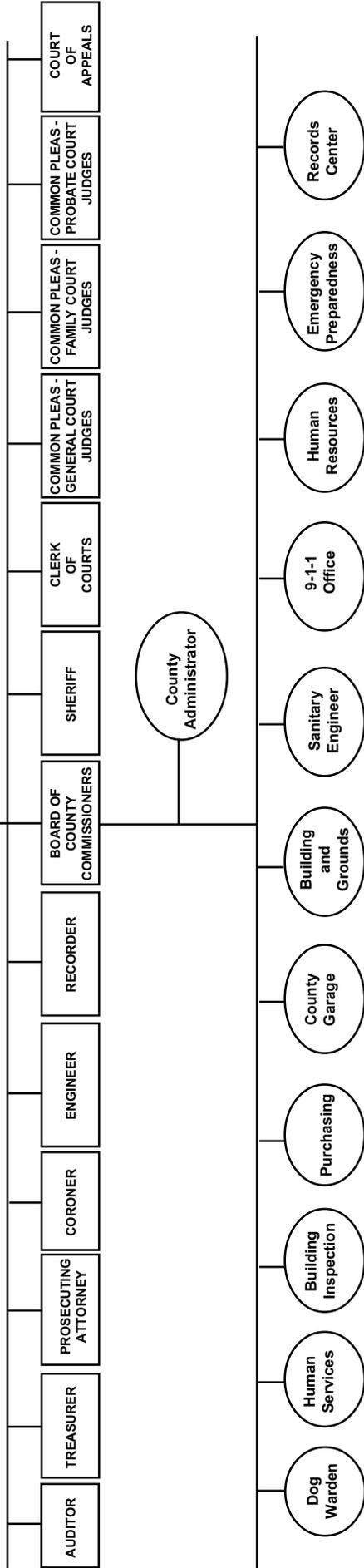
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

John F. Boggins
Julie A. Edwards
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:

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Stark County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



Financial Section

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represents 3 percent and 5 percent, respectively, of the assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General, Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 18, certain errors resulted in the overstatement and understatement of special assessments receivable and claims payable, respectively. Accordingly, the Governmental Activities and Internal Service Fund balances were restated as of January 1, 2003 to correct for these errors.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2004, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables are presented for additional analysis and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit and the report of the other auditors, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 11, 2004

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2003*

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, 2003. Please read it in conjunction with the County's basic financial statements, which begin on page 15.

FINANCIAL HIGHLIGHTS

- The County's net assets increased \$7.1 million as a result of this year's operations. Net assets of our business-type activities increased by \$8.1 million, or 9.5 percent, and net assets of governmental activities decreased by \$1.0 million, or 0.6 percent.
- All revenues totaled \$225.6 million. General revenues accounted for \$65.1 million in revenue or 28.9 percent of all revenues. Program revenues in the form of charges for services and grants and contributions accounted for \$160.5 million or 71.1 percent of all revenues.
- Total assets of governmental activities increased by \$7.0 million while capital assets increased by \$9.5 million and current and other assets decreased by \$2.5 million.
- The County had \$201.8 million in expenses related to governmental activities: only \$136.1 million of these expenses was offset by program specific charges for services, grants and contributions. General revenues were \$64.7 million of which \$47.2 million was taxes with the remaining \$17.5 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

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

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2003*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2003

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the County. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private purpose trust and agency.

THE COUNTY AS A WHOLE

The *Statement of Net Assets* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

Table 1
Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2003</i>	<i>2002</i>	<i>2003</i>	<i>2002</i>	<i>2003</i>	<i>2002</i>
Assets						
<i>Current & Other Assets</i>	\$ 179.3	\$ 181.8	\$ 23.5	\$ 20.6	\$ 202.8	\$ 202.4
<i>Capital Assets, Net</i>	<u>59.0</u>	<u>49.5</u>	<u>112.4</u>	<u>103.6</u>	<u>171.4</u>	<u>153.1</u>
Total Assets	<u>\$ 238.3</u>	<u>\$ 231.3</u>	<u>\$ 135.9</u>	<u>\$ 124.2</u>	<u>\$ 374.2</u>	<u>\$ 355.5</u>
Liabilities						
<i>Current & Other Liabilities</i>	\$ 69.1	\$ 61.1	\$ 7.9	\$ 2.8	\$ 77.0	\$ 63.9
<i>Long Term Liabilities:</i>						
<i>Due Within One Year</i>	4.3	4.5	1.5	1.3	5.8	5.8
<i>Due Within More Than One</i>	<u>5.7</u>	<u>5.5</u>	<u>33.4</u>	<u>35.1</u>	<u>39.1</u>	<u>40.6</u>
Total Liabilities	<u>79.1</u>	<u>71.1</u>	<u>42.8</u>	<u>39.2</u>	<u>121.9</u>	<u>110.3</u>
Net Assets						
<i>Invested in Capital Assets, Net of Related Debt</i>						
	58.5	49.4	71.9	66.3	130.4	115.7
<i>Restricted for:</i>						
<i>Capital Projects</i>	0.7	0.6	-	-	0.7	0.6
<i>Debt Service</i>	1.3	1.5	-	-	1.3	1.5
<i>Other Purposes</i>	69.2	77.2	-	-	69.2	77.2
<i>Unrestricted</i>	<u>29.5</u>	<u>31.5</u>	<u>21.2</u>	<u>18.7</u>	<u>50.7</u>	<u>50.2</u>
Total Net Assets	<u>\$ 159.2</u>	<u>\$ 160.2</u>	<u>\$ 93.1</u>	<u>\$ 85.0</u>	<u>\$ 252.3</u>	<u>\$ 245.2</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$252.3 million (\$159.2 million in governmental activities and \$93.1 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$245.2 million to \$252.3 million. Of which the County's governmental activities decreased by 0.6 percent (\$160.2 million compared to \$159.2 million) and the County's business-type activities increased by 9.5 percent (\$85.0 million compared to \$93.1 million).

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2003*

The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

The largest portion of the County's net assets (51.7 percent) reflects its investment in capital assets, (e.g., land, building, machinery, and equipment), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets (28.2 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net assets (\$50.7 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2003

Table 2 shows the changes in net assets for the year ended December 31, 2003.

Table 2
Changes in Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
Program Revenues						
Charges for Services	\$ 26.3	\$ 24.7	\$ 16.6	\$ 16.1	\$ 42.9	\$ 40.8
Operating Grants, Contributions, and Interest	104.0	106.6	-	-	104.0	106.6
Capital Grants and Contributions	<u>5.8</u>	<u>9.7</u>	<u>7.8</u>	<u>2.8</u>	<u>13.6</u>	<u>12.5</u>
Total Program Revenues	<u>136.1</u>	<u>141.0</u>	<u>24.4</u>	<u>18.9</u>	<u>160.5</u>	<u>159.9</u>
General Revenues						
Property Taxes	41.7	42.2	-	-	41.7	42.2
Sales Tax	5.5	0.3			5.5	0.3
Grants and Entitlements	11.9	13.2	-	-	11.9	13.2
Investment Earnings	2.0	3.9	0.1	0.2	2.1	4.1
Miscellaneous	<u>3.6</u>	<u>5.1</u>	<u>0.3</u>	<u>0.3</u>	<u>3.9</u>	<u>5.4</u>
Total General Revenues	<u>64.7</u>	<u>64.7</u>	<u>0.4</u>	<u>0.5</u>	<u>65.1</u>	<u>65.2</u>
Total Revenues	<u>200.8</u>	<u>205.7</u>	<u>24.8</u>	<u>19.4</u>	<u>225.6</u>	<u>225.1</u>
Program Expenses						
General Government:						
Legislative and Executive	18.1	18.4	-	-	18.1	18.4
Judicial	12.3	13.3	-	-	12.3	13.3
Public Safety	20.0	19.8	-	-	20.0	19.8
Public Works	13.4	13.0	-	-	13.4	13.0
Health	64.5	67.8	-	-	64.5	67.8
Human Services	62.6	64.8	-	-	62.6	64.8
Other	1.9	1.7	-	-	1.9	1.7
Intergovernmental	8.8	10.2	-	-	8.8	10.2
Interest and Fiscal Charges	0.2	0.2	-	-	0.2	0.2
Sewer	-	-	16.1	16.6	16.1	16.6
Water	-	-	0.6	0.5	0.6	0.5
Molly	-	-	-	0.1	-	0.1
Nist	-	-	-	0.1	-	0.1
Total Program Expenses	<u>201.8</u>	<u>209.2</u>	<u>16.7</u>	<u>17.3</u>	<u>218.5</u>	<u>226.5</u>
Excess (Deficiency) before Transfers	(1.0)	(3.5)	8.1	2.1	7.1	(1.4)
Transfers	-	<u>4.1</u>	-	<u>(4.1)</u>	-	-
Increase (Decrease) in Net Assets	<u>\$ (1.0)</u>	<u>\$ 0.6</u>	<u>\$ 8.1</u>	<u>\$ (2.0)</u>	<u>\$ 7.1</u>	<u>\$ (1.4)</u>

STARK COUNTY, OHIO

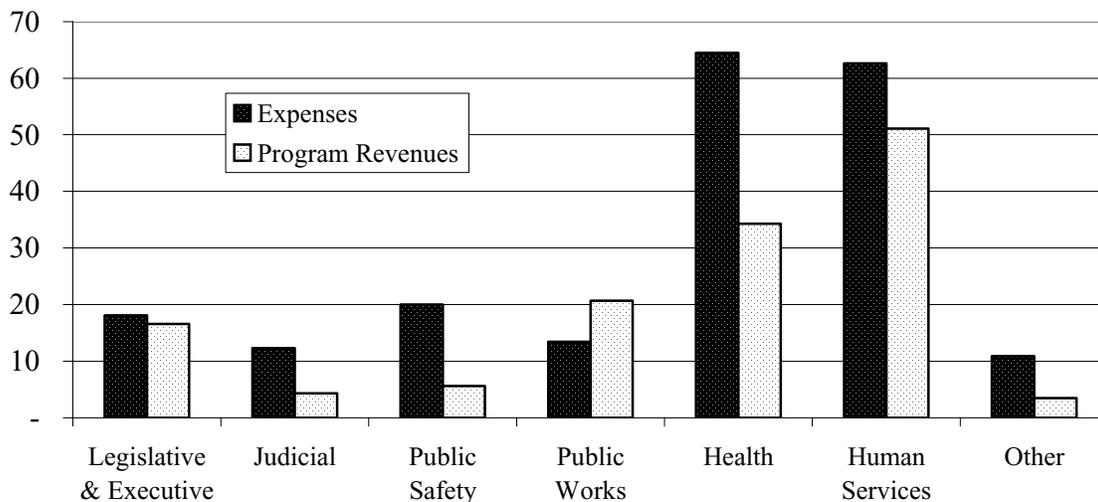
Management Discussion and Analysis
For the Year Ended December 31, 2003

Governmental Activities

Governmental activities decreased the County's net assets by \$1.0 million. Key elements of this change are as follows:

- All revenues decreased, with the exception of charges for services and sales tax revenue which increased by \$1.6 and \$5.2 million, respectively. Charges for services increased mainly due to increases in Sheriff policing contracts with other subdivisions, increase in volume in the Recorder's office, and additional fees imposed by the courts on foreclosures. The increase in sales tax revenue is attributed to the passage of a one-half percent sales tax effective July 1, 2003.
- The overall decrease of \$4.9 million in revenues was mainly attributable to several large fluctuations from the prior year. Capital grants for governmental activities decreased by \$3.9 million, mostly as a result of several large projects incurring a majority of their expenditures in 2002. These included the 12th/13th Street Connector Project and Elton Street Resurfacing.
- Investment earnings decreased \$1.9 million (48.7 percent) due to significant decreases in interest rates.
- Expenses decreased \$7.4 million (3.5 percent). This demonstrates the County's efforts to contain costs during this economic downturn.

Graph 3
Expenses and Program Revenues 2003
Governmental Activities (Amounts in Millions)



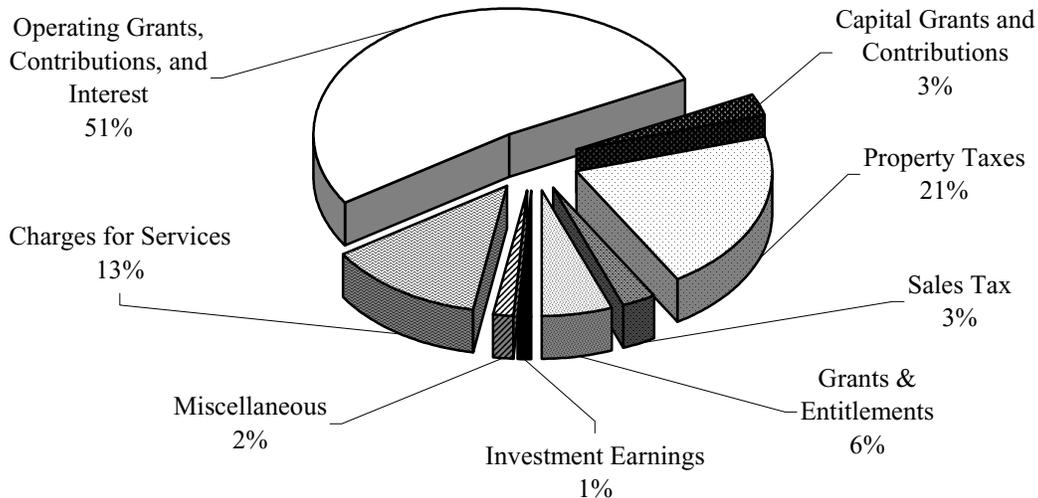
The health program accounted for \$64.5 million or 32.0 percent of total governmental expenses. The next largest program was human services, accounting for \$62.6 million or 31.0 percent of the total expenses for governmental activities.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2003

Current year expenses were 100.5 percent of current year revenues. This percentage has risen compared with 99.7 percent in 2002 because of the decline in revenues.

Graph 4
Revenues by Source 2003
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$104.0 million or 76.4 percent of total governmental activities program revenues. The major recipients of intergovernmental program revenues were the Board of MRDD \$8.6 million, Public Assistance \$37.3 million, the Children Services Board \$12.2 million and the Mental Health Board \$18.5 million. Direct charges to users of governmental services, another type of program revenue, made up \$26.3 million or 19.3 percent of total governmental 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 \$41.7 million or 20.8 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of MRDD \$18.2 million, the Children Services Board \$5.3 million, the Mental Health Board \$5.1 million and the General Fund \$12.6 million.

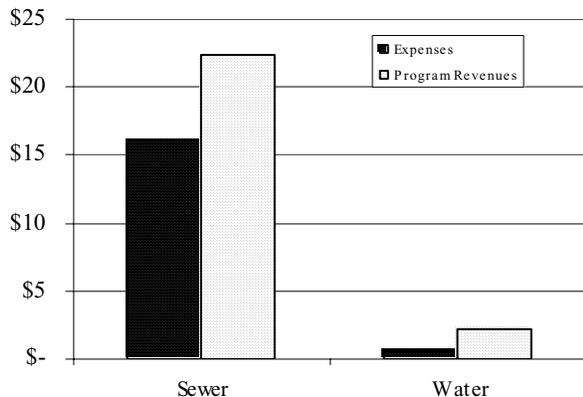
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2003

Business-type Activities

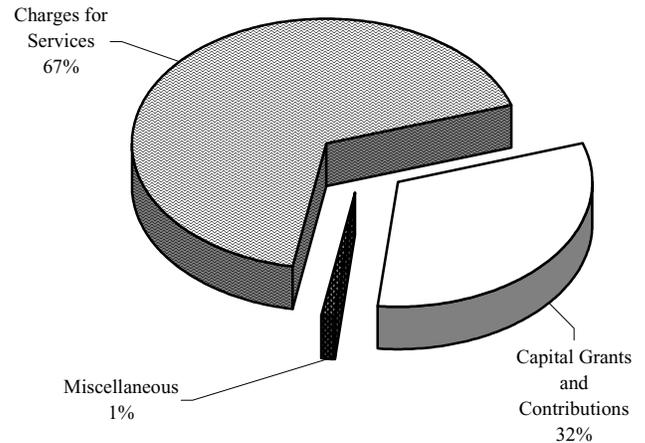
Graph 5

*Expenses and Program Revenues 2003
Business-type Activities (Amounts in Millions)*



Graph 6

*Revenues by Source 2003
Business-type Activities*



Capital grants and contributions for business-type activities increased by 178.6 percent when compared to 2002. The majority of this was due to an increase of \$3.5 million in contributions of capital in the form of sewer lines from private developers. Also, a water project is being completed through the use of special assessments collected from the property owners who will benefit from the project. These assessments were \$1.2 million.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$69.5 million. \$55.1 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purposes restrictions. The remainder of fund balance is reserved to indicate that it is not available for new spending. While a large amount of the governmental fund balances are not reserved in the governmental fund statements, they lead to restricted net assets on the Statement of Net Assets due to their being restricted for use for a particular purpose mandated by the source of the resources such as the State or Federal government or the tax levy.

STARK COUNTY, OHIO

*Management Discussion and Analysis
For the Year Ended December 31, 2003*

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$9.1 million with a total fund balance of \$13.0 million. Unreserved fund balance represents 20.4 percent of expenditures. This is one measurement of the general fund's liquidity. The fund balance of the general fund increased by 0.8 million. Key factors for this incline include but are not limited to the passage of the sales tax levy, a decrease in expenditures, a decrease in the amount of local government funding received by the state and a decrease in investment revenues due to both lower interest rates and lower balances to invest.

The mental retardation and developmental disabilities fund balance decreased by \$5.0 million. This is due to both a decrease in state and federal monies of \$1.5 million and an increase in expenditures of \$3.5 million.

The mental health board fund balance increased by \$2.0 million primarily due to a decrease in expenditures.

The childrens' services fund balance decreased by \$3.7 million. This is mainly attributable to both a decrease in state and federal monies of \$1 million and an increase in expenditures of \$2 million.

The public assistance fund balance increased by \$1.2 million as compared to a \$4.1 million decrease in 2002. This is due to both an increase in state and federal monies of \$5.2 million and a decrease in expenditures of \$1.6 million.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the sewer fund at the end of the year amounted to \$18.3 million. The total growth in net assets in this fund was \$6.4 million. This is due largely to the capital contributions.

GENERAL FUND BUDGETING HIGHLIGHTS

Differences between the original budget and the final amended budget were relatively minor (\$4.5 million increase in appropriations). \$1.7 million in increases was allocated to the Sheriff's office. This was done after the passage of the sales tax. These monies were used to reinstate deputies who were laid-off due to budget constraints prior to the passage of the sales tax levy.

Of the \$4.5 million increase to appropriations, \$3.6 million was to be funded due to changes in the Certificate of Estimated Resources. The remaining \$0.9 million was to be budgeted from available fund balances in the citizens building and unclaimed monies funds, both of which are reported as part of the general fund for reporting purposes.

STARK COUNTY, OHIO

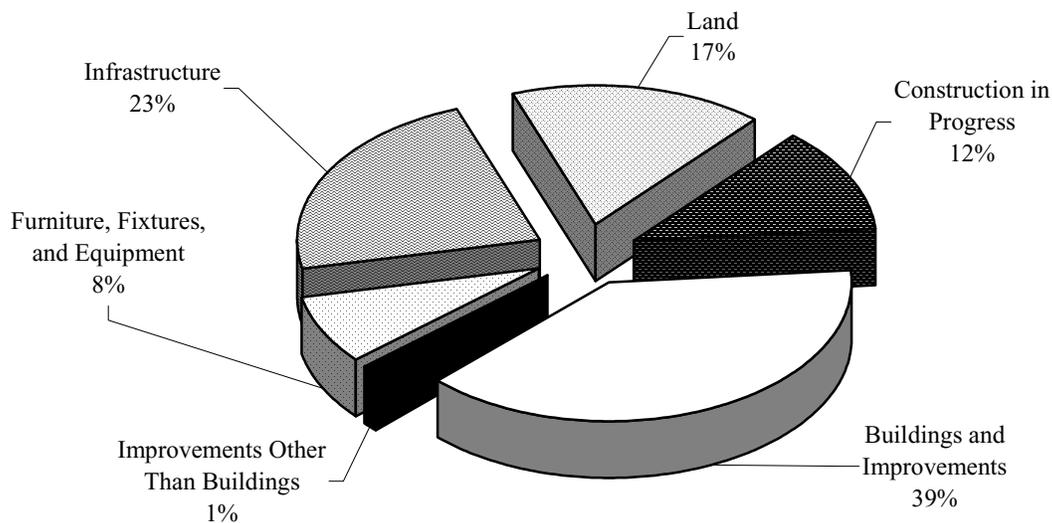
Management Discussion and Analysis
For the Year Ended December 31, 2003

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2003 amounts to \$171.6 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 12.1 percent (a 19.6 percent increase in governmental activities and a 8.5 percent increase for business-type activities). Infrastructure accounted for 93 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 7
Capital Assets
Governmental Activities



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

- Renovations were completed on the County courthouse and clocktower, and the County office building restrooms.
- The Engineer's office completed the 12th/13th Street connector project and the Carl Street storm sewer project.
- The Sanitary Engineer's Office completed a project for additional lines in Canton Township. They also completed a project for site improvements, meters, and radio telemetry at thirty-five metering sites.

STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2003

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$7.2 million in the Governmental Activities and \$3.1 million in the Business-Type Activities.

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

	<i>Governmental</i>		<i>Business-Type</i>		<i>Total</i>	
	<i>2003</i>	<i>2002</i>	<i>2003</i>	<i>2002</i>	<i>2003</i>	<i>2002</i>
<i>Land</i>	\$ 10.0	\$ 9.4	\$ 0.6	\$ 0.4	\$ 10.6	\$ 9.8
<i>Construction in Progress</i>	7.2	9.1	3.1	1.3	10.3	10.4
<i>Buildings and Improvements</i>	23.1	23.3	2.3	1.9	25.4	25.2
<i>Improvements Other Than Buildings</i>	0.6	0.5	1.0	-	1.6	0.5
<i>Furniture, Fixtures, and Equipment</i>	4.8	5.3	1.1	0.7	5.9	6.0
<i>Infrastructure</i>	<u>13.5</u>	<u>1.9</u>	<u>104.3</u>	<u>99.3</u>	<u>117.8</u>	<u>101.2</u>
<i>Total Capital Assets</i>	<u>\$ 59.2</u>	<u>\$ 49.5</u>	<u>\$ 112.4</u>	<u>\$ 103.6</u>	<u>\$ 171.6</u>	<u>\$ 153.1</u>

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

Debt

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

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

	<i>Governmental</i>		<i>Business-Type</i>		<i>Total</i>	
	<i>2003</i>	<i>2002</i>	<i>2003</i>	<i>2002</i>	<i>2003</i>	<i>2002</i>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 17.0	\$ 17.6	\$ 17.0	\$ 17.6
<i>Special Assessment Bonds</i>	2.7	3.0	-	-	2.7	3.0
<i>OWDA Loans</i>	-	-	16.9	17.6	16.9	17.6
<i>OPWC Loans</i>	-	-	0.8	0.9	0.8	0.9
<i>Capital Leases</i>	0.5	0.2	-	-	0.5	0.2
<i>Compensated Absences</i>	<u>6.8</u>	<u>6.8</u>	<u>0.2</u>	<u>0.3</u>	<u>7.0</u>	<u>7.1</u>
<i>Total</i>	<u>\$ 10.0</u>	<u>\$ 10.0</u>	<u>\$ 34.9</u>	<u>\$ 36.4</u>	<u>\$ 44.9</u>	<u>\$ 46.4</u>

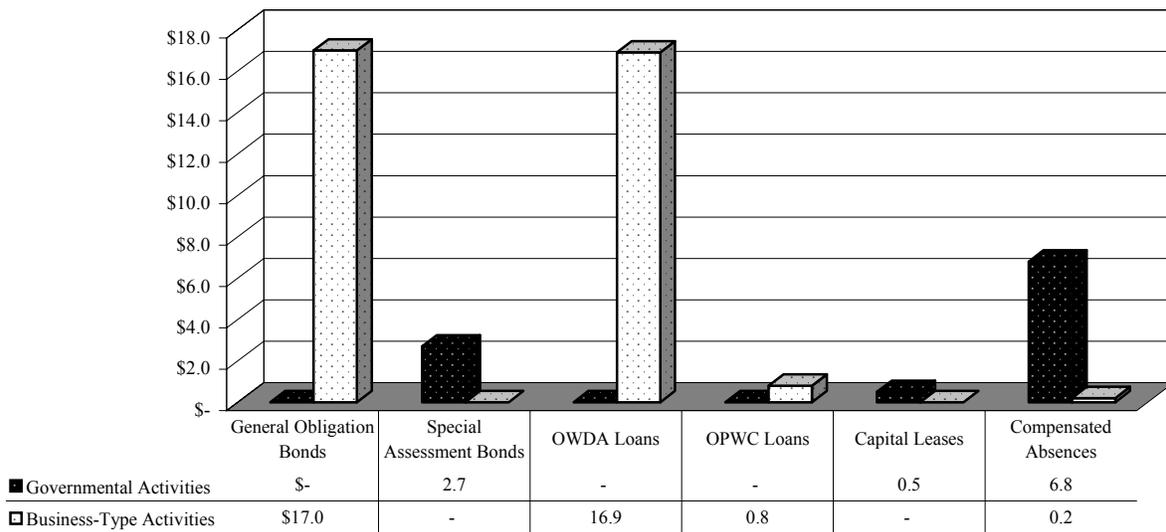
STARK COUNTY, OHIO

Management Discussion and Analysis
For the Year Ended December 31, 2003

The County’s overall legal debt margin was \$157.8 million at December 31, 2003. The County’s unvoted legal debt margin was \$63.7 million at December 31, 2003.

At December 31, 2003, the County had outstanding long-term obligations in the amount of \$10.0 million for the governmental activities and \$34.9 million for the business-type activities. The breakout on debt is presented in the graph below.

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



The County’s general obligation bond rating is A3 from Moody’s. Other obligations include accrued vacation pay and sick leave. More detailed information about the County’s long-term liabilities is presented in the notes 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 Brant Luther, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at www.auditor.co.stark.oh.us.

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2003

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Cash Equivalents	\$ 70,428,135	\$ 12,696,013	\$ 83,124,148	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	1,046,313	8,991	1,055,304	1,260,295	599,947
Cash and Cash Equivalents with Fiscal & Escrow Agents	299,410	184,619	484,029	-	-
Materials and Supplies Inventory	1,645,893	2,769	1,648,662	-	-
Accrued Interest Receivable	432,813	-	432,813	-	-
Accounts Receivable	540,678	2,250,906	2,791,584	-	-
Internal Balances	35,880	(35,880)	-	-	-
Intergovernmental Receivable	38,697,782	-	38,697,782	-	-
Prepaid Items	1,034,346	65,381	1,099,727	-	-
Sales Taxes Receivable	2,856,935	-	2,856,935	-	-
Property Taxes Receivable	56,885,833	-	56,885,833	-	-
Special Assessments Receivable	3,727,690	8,313,290	12,040,980	-	-
Loans Receivable	1,674,733	-	1,674,733	-	-
Land and Construction in Progress	17,195,342	3,654,120	20,849,462	-	157,000
Depreciable Capital Assets, Net	<u>41,850,216</u>	<u>108,760,584</u>	<u>150,610,800</u>	-	-
Total Assets	<u>\$ 238,351,999</u>	<u>\$ 135,900,793</u>	<u>\$ 374,252,792</u>	<u>\$ 1,260,295</u>	<u>\$ 756,947</u>
Liabilities					
Accounts Payable	\$ 6,328,424	\$ 706,259	\$ 7,034,683	\$ 392,641	\$ 34,806
Accrued Wages	2,841,992	112,959	2,954,951	-	-
Contracts Payable	759,904	918,794	1,678,698	-	-
Intergovernmental Payable	2,236,910	64,017	2,300,927	-	-
Accrued Interest Payable	13,968	-	13,968	-	-
Retainage Payable	299,410	184,619	484,029	-	-
Claims Payable	2,822,617	-	2,822,617	-	-
Deferred Revenue	53,843,890	-	53,843,890	-	-
Notes Payable	-	5,870,000	5,870,000	-	-
CIC Loans Payable	-	-	-	-	50,000
Long Term Liabilities Due Within One Year	4,287,385	1,541,567	5,828,952	-	-
Long Term Liabilities Due Within More Than One Year	<u>5,680,660</u>	<u>33,419,083</u>	<u>39,099,743</u>	-	-
Total Liabilities	<u>79,115,160</u>	<u>42,817,298</u>	<u>121,932,458</u>	<u>392,641</u>	<u>84,806</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	58,545,669	71,905,106	130,450,775	-	157,000
Restricted for:					
Capital Projects	670,229	-	670,229	-	-
Debt Service	1,292,072	-	1,292,072	-	-
Other Purposes	69,179,655	-	69,179,655	-	-
Unrestricted	<u>29,549,214</u>	<u>21,178,389</u>	<u>50,727,603</u>	<u>867,654</u>	<u>515,141</u>
Total Net Assets	<u>\$ 159,236,839</u>	<u>\$ 93,083,495</u>	<u>\$ 252,320,334</u>	<u>\$ 867,654</u>	<u>\$ 672,141</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2003

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 18,088,590	\$ 15,840,691	\$ 732,770	\$ 65,779
Judicial	12,263,463	4,073,344	220,426	-
Public Safety	20,021,976	3,426,905	2,200,360	-
Public Works	13,432,897	125,000	14,785,049	5,743,247
Health	64,499,775	1,231,540	33,075,438	-
Human Services	62,574,465	1,474,535	49,673,289	-
Conservation and Recreation	29,200	-	-	-
Other	1,916,627	-	-	-
Intergovernmental	8,766,802	89,791	3,346,021	-
Interest and Fiscal Charges	209,671	-	-	40,238
Total Governmental Activities	201,803,466	26,261,806	104,033,353	5,849,264
Business-Type Activities:				
Sewer	16,150,958	16,099,037	-	6,178,946
Water	620,500	542,240	-	1,653,011
Molly	2,067	-	-	-
Total Business-Type Activities	16,773,525	16,641,277	-	7,831,957
Total - Primary Government	\$ 218,576,991	\$ 42,903,083	\$ 104,033,353	\$ 13,681,221
Component Units				
Stark County TID	1,545,909	339,948	-	351,060
Stark County Port Authority	199,921	8,600	-	-
Totals - Component Units	\$ 1,745,830	\$ 348,548	\$ -	\$ 351,060

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year - (See Note 18)

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
\$ (1,449,350)	\$ -	\$ (1,449,350)	\$ -	\$ -
(7,969,693)	-	(7,969,693)	-	-
(14,394,711)	-	(14,394,711)	-	-
7,220,399	-	7,220,399	-	-
(30,192,797)	-	(30,192,797)	-	-
(11,426,641)	-	(11,426,641)	-	-
(29,200)	-	(29,200)	-	-
(1,916,627)	-	(1,916,627)	-	-
(5,330,990)	-	(5,330,990)	-	-
<u>(169,433)</u>	<u>-</u>	<u>(169,433)</u>	<u>-</u>	<u>-</u>
<u>(65,659,043)</u>	<u>-</u>	<u>(65,659,043)</u>	<u>-</u>	<u>-</u>
-	6,127,025	6,127,025	-	-
-	1,574,751	1,574,751	-	-
<u>-</u>	<u>(2,067)</u>	<u>(2,067)</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>7,699,709</u>	<u>7,699,709</u>	<u>-</u>	<u>-</u>
<u>(65,659,043)</u>	<u>7,699,709</u>	<u>(57,959,334)</u>	<u>-</u>	<u>-</u>
-	-	-	(854,901)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(191,321)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(854,901)</u>	<u>(191,321)</u>
12,603,356	-	12,603,356	-	-
18,218,265	-	18,218,265	-	-
502,487	-	502,487	-	-
5,101,318	-	5,101,318	-	-
5,315,963	-	5,315,963	-	-
5,459,627	-	5,459,627	-	-
11,864,912	-	11,864,912	-	-
8,254	-	8,254	-	-
1,978,888	85,145	2,064,033	1,701	4,075
<u>3,564,674</u>	<u>246,560</u>	<u>3,811,234</u>	<u>-</u>	<u>98,000</u>
64,617,744	331,705	64,949,449	1,701	102,075
<u>(1,041,299)</u>	<u>8,031,414</u>	<u>6,990,115</u>	<u>(853,200)</u>	<u>(89,246)</u>
<u>160,278,138</u>	<u>85,052,081</u>	<u>245,330,219</u>	<u>1,720,854</u>	<u>761,387</u>
<u>\$ 159,236,839</u>	<u>\$ 93,083,495</u>	<u>\$ 252,320,334</u>	<u>\$ 867,654</u>	<u>\$ 672,141</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2003

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Cash Equivalents	\$ 10,298,827	\$ 11,064,110	\$ 3,527,816	\$ 3,995,946	\$ 8,387,928
Cash and Cash Equivalents in Segregated Accounts	958,712	-	-	87,601	-
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-
Property Taxes Receivable	14,575,787	30,500,004	5,452,907	5,746,865	-
Sales Taxes Receivable	2,856,935	-	-	-	-
Accounts Receivable	180,712	4,369	83,143	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	2,119,420
Intergovernmental Receivable	3,988,789	304,930	7,120,475	4,103,489	13,298,752
Accrued Interest Receivable	432,813	-	-	-	-
Materials and Supplies Inventory	517,912	106,929	359	-	30,075
Loans Receivable	-	-	-	-	-
Prepaid Items	335,777	206,511	423,916	1,872	23,909
Total Assets	\$ 34,146,264	\$ 42,186,853	\$ 16,608,616	\$ 13,935,773	\$ 23,860,084
Liabilities					
Accounts Payable	\$ 965,305	\$ 697,713	\$ 333,014	\$ 1,199,512	\$ 876,455
Accrued Wages	918,049	793,791	48,998	120,474	567,740
Contracts Payable	322,495	28,395	-	-	3,342
Due to Other Funds	165,120	-	-	2,119,420	-
Intergovernmental Payable	398,249	318,101	121,123	95,111	267,932
Retainage Payable	-	-	-	-	-
Deferred Revenue	18,358,864	31,655,736	8,607,499	8,618,324	11,431,046
Total Liabilities	21,128,082	33,493,736	9,110,634	12,152,841	13,146,515
Fund Balances					
Reserved for Encumbrances	3,115,826	294,834	190,745	1,064,455	1,245,030
Reserved for Debt Service	-	-	-	-	-
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	757,713	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	9,144,643	-	-	-	-
Special Revenue Funds	-	8,398,283	7,307,237	718,477	9,468,539
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	13,018,182	8,693,117	7,497,982	1,782,932	10,713,569
Total Liabilities and Fund Balances	\$ 34,146,264	\$ 42,186,853	\$ 16,608,616	\$ 13,935,773	\$ 23,860,084

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
\$ 25,145,786	\$ 62,420,413
-	1,046,313
299,410	299,410
610,270	56,885,833
-	2,856,935
260,606	528,830
3,727,690	3,727,690
-	2,119,420
9,801,571	38,618,006
-	432,813
990,618	1,645,893
1,674,733	1,674,733
<u>37,617</u>	<u>1,029,602</u>
<u>\$ 42,548,301</u>	<u>\$ 173,285,891</u>
\$ 1,917,481	\$ 5,989,480
392,940	2,841,992
405,672	759,904
91,560	2,376,100
245,209	1,445,725
299,410	299,410
<u>11,430,858</u>	<u>90,102,327</u>
<u>14,783,130</u>	<u>103,814,938</u>
5,672,149	11,583,039
320,942	320,942
1,674,733	1,674,733
-	757,713
-	9,144,643
9,392,299	35,284,835
<u>10,705,048</u>	<u>10,705,048</u>
<u>27,765,171</u>	<u>69,470,953</u>
<u>\$ 42,548,301</u>	<u>\$ 173,285,891</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2003*

Total Governmental Fund Balances	\$ 69,470,953
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Certain long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds	
Special Assessments Receivable	3,727,690
Sales Taxes Receivable	1,095,628
Taxes Receivable	4,911,498
Intergovernmental Receivable	<u>26,523,621</u>
	36,258,437
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds	
Compensated Absences	(6,725,564)
Special Assessment Bonds	(2,742,592)
Accrued Interest	(13,968)
Capital Leases	<u>(499,889)</u>
	(9,982,013)
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	
	59,045,558
Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets	
	<u>4,443,904</u>
<i>Net Assets of Governmental Activities</i>	<u>\$ 159,236,839</u>

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2003

	Mental Retardation and				
	General	Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 12,633,158	\$ 18,185,479	\$ 5,068,345	\$ 5,315,132	\$ -
Permissive Sales Tax	4,371,631	-	-	-	-
Charges for Services	14,670,171	242,330	250,738	1,250,659	-
Licenses and Permits	67,810	-	-	-	-
Fines and Forfeitures	621,501	-	-	-	-
Intergovernmental	9,003,657	11,147,482	20,537,563	12,814,905	40,217,999
Special Assessments	-	-	-	-	-
Interest	1,952,241	1,108	165	-	-
Rent	418,420	-	-	-	-
Other	1,707,414	585,028	226,834	299,461	843,166
Total Revenues	45,446,003	30,161,427	26,083,645	19,680,157	41,061,165
Expenditures					
Current:					
General Government:					
Legislative and Executive	11,918,540	-	-	-	-
Judicial	9,734,511	-	-	-	-
Public Safety	15,750,182	-	-	-	-
Public Works	343,441	-	-	-	-
Health	-	34,752,127	24,067,710	-	-
Human Services	818,095	-	-	23,392,898	39,874,999
Other	889,611	-	-	-	-
Capital Outlay	-	-	-	-	-
Intergovernmental	5,375,726	-	-	-	-
Debt Service:					
Principal Retirement	79,965	-	-	-	-
Interest and Fiscal Charges	1,698	-	-	-	-
Total Expenditures	44,911,769	34,752,127	24,067,710	23,392,898	39,874,999
Excess of Revenues Over (Under) Expenditures	534,234	(4,590,700)	2,015,935	(3,712,741)	1,186,166
Other Financing Sources (Uses)					
Transfers - In	-	-	-	-	-
Proceeds from Sale of Capital Assets	8,254	-	-	-	-
Inception of Capital Lease	252,837	-	-	-	-
Transfers - Out	-	(412,314)	-	-	-
Total Other Financing Sources (Uses)	261,091	(412,314)	-	-	-
Net Change in Fund Balances	795,325	(5,003,014)	2,015,935	(3,712,741)	1,186,166
Fund Balances Beginning of Year	12,222,857	13,696,131	5,482,047	5,495,673	9,527,403
Fund Balances End of Year	\$ 13,018,182	\$ 8,693,117	\$ 7,497,982	\$ 1,782,932	\$ 10,713,569

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds		
\$ 503,115	\$ 41,705,229	Net change in fund balances - Total Governmental Funds	\$ (7,333,275)
1,192,688	5,564,319		
7,343,425	23,757,323	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
4,900	72,710		
259,386	880,887	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	(2,018,134)
31,322,040	125,043,646		
441,763	441,763		
25,375	1,978,889	Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in intergovernmental payables, accrued interest payable, and compensated absences	2,688,486
-	418,420		
<u>698,602</u>	<u>4,360,505</u>		
<u>41,791,294</u>	<u>204,223,691</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 outlay exceeded depreciation in the period.	9,540,527
4,883,464	16,802,004		
2,838,775	12,573,286	Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	270,312
3,682,924	19,433,106		
16,152,872	16,496,313	Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net expense of the internal service funds is reported with governmental activities	(3,846,695)
7,068,974	65,888,811		
529,169	64,615,161	Change in long-term debt due to capital leases	<u>(342,520)</u>
-	889,611		
5,961,169	5,961,169	<i>Change in Net Assets of Governmental Activities</i>	<u>\$ (1,041,299)</u>
3,391,076	8,766,802		
287,806	367,771		
<u>209,467</u>	<u>211,165</u>		
<u>45,005,696</u>	<u>212,005,199</u>		
(3,214,402)	(7,781,508)		
412,314	412,314		
-	8,254		
187,142	439,979		
-	(412,314)		
<u>599,456</u>	<u>448,233</u>		
(2,614,946)	(7,333,275)		
<u>30,380,117</u>	<u>76,804,228</u>		
<u>\$ 27,765,171</u>	<u>\$ 69,470,953</u>		

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 12,710,987	\$ 12,710,987	\$ 12,642,515	\$ (68,472)
Permissive Sales Tax	35,000	2,835,000	2,610,324	(224,676)
Charges for Services	11,927,500	12,647,500	14,772,941	2,125,441
Licenses and Permits	62,000	52,000	67,450	15,450
Fines and Forfeitures	415,000	355,000	374,971	19,971
Intergovernmental	10,140,731	10,162,731	9,236,822	(925,909)
Interest	2,500,000	2,800,000	2,606,673	(193,327)
Rentals	875,000	875,000	418,420	(456,580)
Other	1,440,000	1,205,000	1,535,474	330,474
Total Revenues	40,106,218	43,643,218	44,265,590	622,372
Expenditures				
Current:				
General Government -				
Legislative and Executive	13,727,591	14,691,372	12,745,134	1,946,238
Judicial	9,486,732	10,323,937	10,223,830	100,107
Public Safety	14,833,587	16,574,583	16,357,615	216,968
Public Works	2,240,579	2,288,545	2,118,459	170,086
Human Services	650,923	1,000,923	845,681	155,242
Other	2,016,314	2,316,314	1,101,687	1,214,627
Intergovernmental	5,444,528	5,573,593	5,573,593	-
Total Expenditures	48,400,254	52,769,267	48,965,999	3,803,268
Excess of Revenues Under Expenditures	(8,294,036)	(9,126,049)	(4,700,409)	4,425,640
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	8,254	8,254
Advances - In	-	-	78,837	78,837
Advances - Out	-	(78,837)	(78,837)	-
Transfers - Out	(86,685)	-	-	-
Total Other Financing Sources (Uses)	(86,685)	(78,837)	8,254	87,091
Net Change in Fund Balance	(8,380,721)	(9,204,886)	(4,692,155)	4,512,731
Fund Balance at Beginning of Year	6,547,589	6,547,589	6,547,589	-
Prior Year Encumbrances Appropriated	3,726,703	3,726,703	3,726,703	-
Fund Balance at End of Year	\$ 1,893,571	\$ 1,069,406	\$ 5,582,137	\$ 4,512,731

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 18,014,070	\$ 18,014,070	\$ 18,185,479	\$ 171,409
Charges for Services	197,238	197,238	250,089	52,851
Intergovernmental	10,741,734	10,901,294	11,788,768	887,474
Interest	-	-	1,108	1,108
Other	<u>726,674</u>	<u>757,436</u>	<u>585,028</u>	<u>(172,408)</u>
Total Revenues	<u>29,679,716</u>	<u>29,870,038</u>	<u>30,810,472</u>	<u>940,434</u>
Expenditures				
Current				
Health	<u>36,420,761</u>	<u>37,273,886</u>	<u>35,803,723</u>	<u>1,470,163</u>
Deficiency of Revenues Under Expenditures	(6,741,045)	(7,403,848)	(4,993,251)	2,410,597
Other Financing Sources (Uses)				
Advances In		4,145	4,145	-
Advances Out		(4,145)	(4,145)	-
Transfers Out	<u>(253,940)</u>	<u>(435,688)</u>	<u>(412,314)</u>	<u>23,374</u>
Total Other Financing Sources (Uses)	<u>(253,940)</u>	<u>(435,688)</u>	<u>(412,314)</u>	<u>23,374</u>
Net Change in Fund Balance	(6,994,985)	(7,839,536)	(5,405,565)	2,433,971
Fund Balance Beginning of Year	14,183,207	14,183,207	14,183,207	-
Prior Year Encumbrances Appropriated	<u>484,995</u>	<u>484,995</u>	<u>484,995</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,673,217</u>	<u>\$ 6,828,666</u>	<u>\$ 9,262,637</u>	<u>\$ 2,433,971</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, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,089,194	\$ 5,089,194	\$ 5,068,345	\$ (20,849)
Charges for Services	72,000	186,000	191,095	5,095
Intergovernmental	18,972,650	18,893,114	19,534,876	641,762
Interest	-	700	183	(517)
Other	4,000	226,834	226,834	-
Total Revenues	<u>24,137,844</u>	<u>24,395,842</u>	<u>25,021,333</u>	<u>625,491</u>
Expenditures				
Current:				
Health	<u>24,497,104</u>	<u>26,165,300</u>	<u>24,690,038</u>	<u>1,475,262</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359,260)	(1,769,458)	331,295	2,100,753
Fund Balance Beginning of Year	2,156,648	2,156,648	2,156,648	-
Prior Year Encumbrances Appropriated	<u>358,560</u>	<u>358,560</u>	<u>358,560</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,155,948</u>	<u>\$ 745,750</u>	<u>\$ 2,846,503</u>	<u>\$ 2,100,753</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, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,333,800	\$ 5,333,800	\$ 5,315,132	\$ (18,668)
Charges for Services	1,050,000	1,050,000	1,141,105	91,105
Intergovernmental	14,050,000	14,050,000	13,441,017	(608,983)
Other	<u>698,709</u>	<u>698,709</u>	<u>283,648</u>	<u>(415,061)</u>
Total Revenues	<u>21,132,509</u>	<u>21,132,509</u>	<u>20,180,902</u>	<u>(951,607)</u>
Expenditures				
Current:				
Human Services	<u>21,933,660</u>	<u>25,522,660</u>	<u>24,178,530</u>	<u>1,344,130</u>
Deficiency of Revenues Under Expenditures	(801,151)	(4,390,151)	(3,997,628)	392,523
Fund Balance Beginning of Year	2,031,344	2,031,344	2,031,344	-
Prior Year Encumbrances Appropriated	<u>3,452,660</u>	<u>3,452,660</u>	<u>3,452,660</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,682,853</u>	<u>\$ 1,093,853</u>	<u>\$ 1,486,376</u>	<u>\$ 392,523</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, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 45,000,000	\$ 45,000,000	\$ 41,105,287	\$ (3,894,713)
Other	<u>375,000</u>	<u>375,000</u>	<u>843,166</u>	<u>468,166</u>
Total Revenues	<u>45,375,000</u>	<u>45,375,000</u>	<u>41,948,453</u>	<u>(3,426,547)</u>
Expenditures				
Current:				
Human Services	<u>47,127,937</u>	<u>47,127,937</u>	<u>43,034,236</u>	<u>4,093,701</u>
Deficiency of Revenues Under Expenditures	(1,752,937)	(1,752,937)	(1,085,783)	667,154
Fund Balance Beginning of Year	3,637,661	3,637,661	3,637,661	-
Prior Year Encumbrances Appropriated	<u>3,812,937</u>	<u>3,812,937</u>	<u>3,812,937</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 5,697,661</u>	<u>\$ 5,697,661</u>	<u>\$ 6,364,815</u>	<u>\$ 667,154</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2003

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise Funds		Service Funds
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 10,994,039	\$ 1,701,974	\$ 12,696,013	\$ 8,007,722
Cash and Cash Equivalents in Segregated Accounts	8,991	-	8,991	-
Cash and Cash Equivalents with Fiscal Agents	184,619	-	184,619	-
Accounts Receivable	2,220,148	30,758	2,250,906	11,848
Special Assessments Receivable	6,887,439	1,425,851	8,313,290	-
Due from Other Funds	-	-	-	292,560
Intergovernmental Receivable	-	-	-	79,776
Materials and Supplies Inventory	2,769	-	2,769	-
Prepaid Items	63,789	1,592	65,381	4,744
Total Current Assets	<u>20,361,794</u>	<u>3,160,175</u>	<u>23,521,969</u>	<u>8,396,650</u>
Noncurrent Assets				
Land and Construction in Progress	3,046,278	607,842	3,654,120	-
Depreciable Capital Assets, Net	103,002,922	5,757,662	108,760,584	-
Total Noncurrent Assets	<u>106,049,200</u>	<u>6,365,504</u>	<u>112,414,704</u>	<u>-</u>
Total Assets	<u>\$ 126,410,994</u>	<u>\$ 9,525,679</u>	<u>\$ 135,936,673</u>	<u>\$ 8,396,650</u>
Liabilities				
Current Liabilities				
Accounts Payable	\$ 671,853	\$ 34,406	\$ 706,259	\$ 338,944
Contracts Payable	673,925	244,869	918,794	-
Accrued Wages	111,636	1,323	112,959	-
Compensated Absences Payable	315,762	2,242	318,004	-
Retainage Payable	184,619	-	184,619	-
Due to Other Funds	35,400	480	35,880	-
Intergovernmental Payable	63,353	664	64,017	791,185
Notes Payable	4,305,576	1,564,424	5,870,000	-
Claims Payable	-	-	-	2,822,617
OPWC Loan Payable	46,827	-	46,827	-
OWDA Loan Payable	399,557	-	399,557	-
General Obligation Bonds Payable	888,000	40,000	928,000	-
Total Current Liabilities	<u>7,696,508</u>	<u>1,888,408</u>	<u>9,584,916</u>	<u>3,952,746</u>
Long-Term Liabilities				
Capital Leases Payable (Net of Current Portion)	3,046	-	3,046	-
OPWC Loans Payable (Net of Current Portion)	769,557	-	769,557	-
OWDA Loans Payable (Net of Current Portion)	16,462,956	-	16,462,956	-
General Obligation Bonds Payable (Net of Current Portion)	15,272,703	760,000	16,032,703	-
Total Long-Term Liabilities	<u>32,508,262</u>	<u>760,000</u>	<u>33,268,262</u>	<u>-</u>
Total Liabilities	<u>40,204,770</u>	<u>2,648,408</u>	<u>42,853,178</u>	<u>3,952,746</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	67,904,026	4,001,080	71,905,106	-
Unrestricted	18,302,198	2,876,191	21,178,389	4,443,904
Total Net Assets	<u>\$ 86,206,224</u>	<u>\$ 6,877,271</u>	<u>\$ 93,083,495</u>	<u>\$ 4,443,904</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

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

Proprietary Funds

For the Year Ended December 31, 2003

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 16,099,036	\$ 567,704	\$ 16,666,740	\$ 6,139,919
Special Assessments	930,141	1,185,879	2,116,020	-
Other	221,097	-	221,097	62,920
Total Operating Revenues	<u>17,250,274</u>	<u>1,753,583</u>	<u>19,003,857</u>	<u>6,202,839</u>
Operating Expenses				
Salaries	3,997,000	51,359	4,048,359	-
Contractual Services	6,290,075	260,322	6,550,397	75,235
Materials and Supplies	183,569	109,666	293,235	5,693
Claims and Judgments	-	-	-	9,968,606
Depreciation	3,293,284	141,690	3,434,974	-
Other	399,609	4,281	403,890	-
Total Operating Expenses	<u>14,163,537</u>	<u>567,318</u>	<u>14,730,855</u>	<u>10,049,534</u>
Operating Income (Loss)	<u>3,086,737</u>	<u>1,186,265</u>	<u>4,273,002</u>	<u>(3,846,695)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(1,773,775)	(55,249)	(1,829,024)	-
Accrued Interest on Bonds Sold	(33,608)	-	(33,608)	-
Bond Issuance Cost	(124,511)	-	(124,511)	-
Loss on Sale of Capital Assets	(55,527)	-	(55,527)	-
Interest	85,145	-	85,145	-
Total Non-Operating Revenues (Expenses)	<u>(1,902,276)</u>	<u>(55,249)</u>	<u>(1,957,525)</u>	<u>-</u>
Income (Loss) before Capital Contributions	<u>1,184,461</u>	<u>1,131,016</u>	<u>2,315,477</u>	<u>(3,846,695)</u>
Capital Contributions	5,248,805	467,132	5,715,937	-
Change in Net Assets	6,433,266	1,598,148	8,031,414	(3,846,695)
Net Assets Beginning of Year - As Restated (See Note 18)	<u>79,772,958</u>	<u>5,279,123</u>	<u>85,052,081</u>	<u>8,290,599</u>
Net Assets End of Year	<u>\$ 86,206,224</u>	<u>\$ 6,877,271</u>	<u>\$ 93,083,495</u>	<u>\$ 4,443,904</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2003

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 16,714,560	\$ 583,424	\$ 17,297,984	\$ -
Cash Received from Interfund Services Provided	-	-	-	6,219,599
Cash Received from Other Operating Revenues	221,097	-	221,097	44,307
Cash Payments for Employee Services and Benefits	(4,077,321)	(52,247)	(4,129,568)	-
Cash Payments to Suppliers for Goods and Services	(6,233,756)	(281,976)	(6,515,732)	(87,241)
Cash Payments for Claims	-	-	-	(10,247,621)
Cash Payments for Other Operating Expenses	(405,923)	(4,281)	(410,204)	-
Net Cash Provided by (Used for) Operating Activities	<u>6,218,657</u>	<u>244,920</u>	<u>6,463,577</u>	<u>(4,070,956)</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(6,034,375)	(336,573)	(6,370,948)	-
Proceeds from Capital Debt	18,180,639	1,564,424	19,745,063	-
Principal Paid on Capital Debt	(15,775,623)	(322,173)	(16,097,796)	-
Interest Paid on Capital Debt	(2,316,147)	(55,249)	(2,371,396)	-
Payment on Capital Lease	(1,092)	-	(1,092)	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	<u>(5,946,598)</u>	<u>850,429</u>	<u>(5,096,169)</u>	<u>-</u>
Cash Flows from Investing Activities				
Interest	85,145	-	85,145	-
Net Increase (Decrease) in Cash and Cash Equivalents	357,204	1,095,349	1,452,553	(4,070,956)
Cash and Cash Equivalents Beginning of Year	<u>10,830,445</u>	<u>606,625</u>	<u>11,437,070</u>	<u>12,078,678</u>
Cash and Cash Equivalents End of Year	<u>\$ 11,187,649</u>	<u>\$ 1,701,974</u>	<u>\$ 12,889,623</u>	<u>\$ 8,007,722</u>

See accompanying notes to the basic financial statements

(continued)

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds (continued)

For the Year Ended December 31, 2003

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ 3,086,737	\$ 1,186,265	\$ 4,273,002	\$ (3,846,695)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Depreciation Expense	3,293,284	141,690	3,434,974	-
(Increase) Decrease in Assets				
Accounts Receivable	(32,529)	(1,481)	(34,010)	(9,477)
Due from Other Funds	-	-	-	150,320
Intergovernmental Receivable	-	-	-	(79,776)
Materials and Supplies Inventory	120,699	87,634	208,333	-
Prepays	(36,348)	(1,592)	(37,940)	(4,744)
Special Assessments Receivable	(407,717)	(1,168,678)	(1,576,395)	-
Increase (Decrease) in Liabilities				
Accounts Payable	442,498	1,970	444,468	336,744
Contracts Payable	325,312	-	325,312	-
Accrued Wages and Benefits	(95,583)	(1,580)	(97,163)	-
Compensated Absences Payable	75,667	1,506	77,173	-
Retainage Payable	125,629	-	125,629	-
Due to Other Funds	770	-	770	-
Intergovernmental Payable	(679,762)	(814)	(680,576)	(351,109)
Claims Payable	-	-	-	(266,219)
Total Adjustments	<u>3,131,920</u>	<u>(941,345)</u>	<u>2,190,575</u>	<u>(224,261)</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 6,218,657</u>	<u>\$ 244,920</u>	<u>\$ 6,463,577</u>	<u>\$ (4,070,956)</u>

Non-Cash Capital Financing Activities

Developers during the year donated \$5,248,805 of sewer lines to the sewer fund.

Developers during the year donated \$467,132 of water lines to the water fund.

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2003

	Private Purpose Trusts	Agency Funds
Assets		
Cash and Cash Equivalents	\$ 481,650	\$ 24,017,838
Cash and Cash Equivalents in Segregated Accounts	-	3,028,211
Taxes Receivable	-	288,841,524
Accounts	3,001	-
Special Assessments Receivable	-	8,432,985
Intergovernmental Receivable	-	17,857,384
Total Assets	<u>\$ 484,651</u>	<u>\$ 342,177,942</u>
Liabilities		
Accounts Payable	\$ 68,250	-
Intergovernmental Payable	-	328,655,673
Deposits Held and Due to Others	-	5,027,032
Undistributed Assets	-	8,495,237
Total Liabilities	<u>68,250</u>	<u>\$ 342,177,942</u>
Net Assets		
Restricted for Other Purposes	414,211	
Unrestricted	2,190	
Total Liabilities and Net Assets	<u>\$ 416,401</u>	

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

December 31, 2003

	Private Purpose Trusts
<i>Additions</i>	
Contributions	\$ 83,655
Interest	<u>5,043</u>
<i>Total Additions</i>	<u>88,698</u>
<i>Deductions</i>	
Other Operating Expenses	<u>81,579</u>
<i>Change in Net Assets</i>	7,119
<i>Net Assets Beginning of Year</i>	<u>409,282</u>
<i>Net Assets End of Year</i>	<u>\$ 416,401</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2003

Assets

Cash and Cash Equivalents	\$	387,547
Accounts Receivable		234,934
Interest Receivable		3,055
Inventories		116,860
Investments		698,945
Prepaid Expenses		23,920
Property and Equipment:		
Operational Equipment		307,165
Administrative Office Equipment		71,852
Administrative Software		71,594
Building Improvements		<u>29,293</u>
		479,904
Accumulated Depreciation		<u>(360,817)</u>
		<u>119,087</u>
Total Assets	\$	<u>1,584,348</u>

Liabilities and Net Assets

Accounts Payable	\$	6,218
Accrued Expenses:		
Wages		32,000
Payroll Taxes		2,206
Workers' Compensation		14,795
Sales Tax		<u>3,702</u>
		<u>52,703</u>
Total Liabilities		58,921
Unrestricted Net Assets		1,490,612
Temporarily Restricted Net Assets		<u>34,815</u>
Total Liabilities and Net Assets	\$	<u>1,584,348</u>

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2003

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$	1,785,502
Investment Income		18,188
Gain on Investments Reported at Fair Value		48,616
Contributions		1,435
In-Kind Contributions		339,778
Other		961
Net Assets Released from Restrictions		<u>185</u>
Total Unrestricted Revenues		<u>2,194,665</u>

Expenses

Program Services:		
Rehabilitation and Training		1,922,884
Supporting Services:		
General and Administration		<u>174,958</u>
Total Expenses		<u>2,097,842</u>

Change in Unrestricted Net Assets 96,823

Changes in Temporarily Restricted Net Assets

Grants		35,000
Net Assets Released from Restrictions		<u>(185)</u>

Change in Unrestricted Net Assets 34,815

Change in Net Assets 131,638

Net Assets at Beginning of Year 1,393,789

Net Assets End of Year \$ 1,525,427

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2003

Cash Flows from Operating Activities

Change in Net Assets \$ 131,638

Adjustments to Reconcile Excess of Revenues Over Expenses to Net Cash Provided by Operating Activities

Depreciation Expense	35,535
Gain on Investments Reported at Fair Value	(48,616)
(Increase) Decrease in Assets	
Accounts Receivable	(30,790)
Interest Receivable	(273)
Inventories	(31,381)
Prepaid Expenses	(11,113)
Increase (Decrease) in Liabilities	
Accounts Payable	(27,425)
Accrued Expenses	17,766
Deferred Revenue	<u>(35,000)</u>
Total Adjustments	<u>(131,297)</u>

Net Cash Provided by Operating Activities 341

Cash Flows from Investing Activities

Purchase of Investments	(164,502)
Acquisition of Property and Equipment	(81,380)
Proceeds from Sale of Investments	<u>5,596</u>
Net Cash Used for Investing Activities	<u>(240,286)</u>

Net Decrease in Cash and Cash Equivalents (239,945)

Cash and Cash Equivalents Beginning of Year 627,492

Cash and Cash Equivalents End of Year \$ 387,547

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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 that 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 Human Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, and all departments and activities that are directly operated by the elected County officials.

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

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

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

Discretely Presented Component Units The component units column in the basic financial statements identifies the financial data of two of the County's component units: the Stark County Transportation Improvement District and the Stark County Port Authority. The third component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 25, 26, and 27 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 19, 20 and 21 to the basic financial statements. These organizations are:

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

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

B. Fund Accounting

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

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

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major proprietary fund:

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

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

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust funds and agency funds. The private-purpose trust funds are for monies received in trust by: the board of mental retardation and developmental disabilities, George C. Brissel trust, and juvenile court. The County's agency funds are mainly used for the collection and distribution of taxes, along with the County Park District, Health District, Multi-County Juvenile Attention System, and several other related entities described on page 38.

C. Measurement Focus

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

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

D. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 5.) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 6), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Property taxes for which there is an enforceable legal claim as of December 31, 2003, but which were levied to finance year 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

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

E. Budgetary Process

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

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

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

F. Cash, Cash Equivalents, and Investments

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

During 2003, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, 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 has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2003. 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, 2003.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

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 2003 amounted to \$1,952,241 which includes \$1,874,151 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "cash and cash equivalents with fiscal agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented as "cash and cash equivalents in segregated accounts" or "investments in segregated accounts."

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

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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 was listed regardless of cost. 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.

The County's infrastructure consists of sanitary sewers and current year improvements to general infrastructure assets (i.e. roads and bridges). GASB Statement No. 34 requires *prospective* reporting of general infrastructure assets from the date the government first implements the Statement. The Statement creates a transition period for the retroactive reporting of major general infrastructure assets. Based on the Statement guidelines, governments are not required to report major general infrastructure assets acquired, reconstructed, improved etc. between 1980 and the year of implementation until 2006. All of the County's roads and bridges will be capitalized within the next several years.

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

M. Bond Discount/Issuance Costs

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

N. Fund Balance Reserves

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

O. Net Assets

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

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

R. Interfund Activity

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

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

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2003.

T. Estimates

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

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

<i>Net Change in Fund Balance</i>					
<i>General and Major Special Revenue Funds</i>					
	<u>General</u>	<u>Mental Retardation and Developmental Disabilities</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Public Assistance</u>
<i>GAAP Basis</i>	\$ 795,325	\$ (5,003,014)	\$ 2,015,935	\$ (3,712,741)	\$ 1,186,166
<i>Net Adjustment for Revenue Accruals</i>	(1,354,413)	649,045	(1,062,312)	500,745	887,288
<i>Net Adjustment for Expenditure Accruals</i>	156,405	(142,017)	(151,521)	1,493,997	(1,136,124)
<i>Encumbrances</i>	<u>(4,289,472)</u>	<u>(909,579)</u>	<u>(470,807)</u>	<u>(2,279,629)</u>	<u>(2,023,113)</u>
<i>Budget Basis</i>	<u>\$ (4,692,155)</u>	<u>\$ (5,405,565)</u>	<u>\$ 331,295</u>	<u>\$ (3,997,628)</u>	<u>\$ (1,085,783)</u>

NOTE 4. DEPOSITS AND INVESTMENTS

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

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

2. 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;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. 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;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

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

Cash on Hand At year end, the County had \$865,447 in undeposited cash on hand which is included on the financial statements of the County as part of "cash and cash equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3 "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Deposits At year-end, the carrying amount of the County's deposits was \$22,770,683 and the bank balance was \$29,383,446. Of the bank balance:

1. \$1,816,940 was covered by federal depository insurance.
2. \$27,566,506 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The County's investments are required to be categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	<i>Category</i>		<i>Fair</i>
	<i>1</i>	<i>3</i>	<i>Value</i>
<i>Federal Home Loan Bank Notes</i>	\$ -	\$ 28,867,753	\$ 28,867,753
<i>Federal National Mortgage Association Notes</i>	-	12,995,309	12,995,309
<i>Federal Home Loan Mortgage Company Notes</i>	-	6,375,396	6,375,396
<i>Federal Farm Credit Bank Notes</i>	-	2,991,095	2,991,095
<i>U.S. Treasury Bills</i>	-	4,992,410	4,992,410
<i>Money Market</i>	-	-	11,192,792
<i>Manuscript Bonds</i>	152,000	-	152,000
<i>Repurchase Agreements</i>	-	10,175,000	10,175,000
<i>Financial Asset Management</i>	-	1,043,131	1,043,131
<i>STAR Ohio</i>	-	-	9,770,162
<i>Total Investments</i>	<u>\$ 152,000</u>	<u>\$ 67,440,094</u>	<u>\$ 88,555,048</u>

The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classification per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$ 112,191,178	\$ -
Cash on Hand	(865,447)	-
Investments which are part of the cash management pool:		
Federal Home Loan Bank Notes	(28,867,753)	28,867,753
Federal National Mortgage Association Notes	(12,995,309)	12,995,309
Federal Home Loan Mortgage Company Notes	(6,375,396)	6,375,396
Federal Farm Credit Bank Notes	(2,991,095)	2,991,095
U.S. Treasury Bills	(4,992,410)	4,992,410
Money Market	(11,192,792)	11,192,792
Manuscript Bonds	(152,000)	152,000
Repurchase Agreements	(10,175,000)	10,175,000
Financial Asset Management	(1,043,131)	1,043,131
STAR Ohio	(9,770,162)	9,770,162
	<u>22,770,683</u>	<u>88,555,048</u>
GASB Statement No. 3	\$ <u>22,770,683</u>	\$ <u>88,555,048</u>

NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2003 for real and public utility property taxes represents collections of 2002 taxes. Property tax payments received during 2003 for tangible personal property (other than public utility property) is for 2003 taxes.

2003 real property taxes are levied after October 1, 2003 on the assessed value as of January 1, 2003, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2003 real property taxes are collected in and intended to finance 2004.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at thirty-five percent of true value. 2003 public utility property taxes became a lien December 31, 2002, are levied after October 1, 2003, and are collected in 2004 with real property taxes.

2003 tangible personal property taxes are levied after October 1, 2002, on the value as of December 31, 2002. Collections are made in 2003. Tangible personal property assessments are twenty-four percent of true value.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

The full tax rate for all County operations for the year ended December 31, 2003, was \$9.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2003 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 5,371,131,720
<i>Public Utility Personal Property</i>	266,683,550
<i>Tangible Personal Property</i>	<u>733,462,000</u>
<i>Total Assessed Value</i>	<u>\$ 6,371,277,270</u>

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

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

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2003, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the mental retardation and developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2003 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

NOTE 6. PERMISSIVE SALES AND USE TAX

During 2003, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and ended June 30, 2011. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2003 totaled \$5,564,319, including monies attributable to state motor vehicle licensing sales. \$4,373,356 of this total was attributable to the County sales and use tax.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2003. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 7. RECEIVABLES

Receivables at December 31, 2003 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 8. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. The maintenance of these benefits are 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 \$8,026,539 for the County as a whole. Incurred but not reported claims of \$775,205 have been accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,047,412 have been accrued as a liability at December 31, 2003.

The claims liability of \$2,822,617 reported in the internal service funds at December 31, 2003, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2001, 2002 and 2003 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2001	\$ 4,315,473	\$ 6,684,635	\$ 7,313,523	\$ 3,686,585
2002	3,686,585	6,761,512	7,359,261	3,088,836
2003	3,088,836	9,981,402	10,247,621	2,822,617

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 9. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2003 was as follows:

	<i>Balance</i> <i>January 1, 2003</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2003</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 9,368,432	\$ 582,124	\$ -	\$ 9,950,556
<i>Construction in progress</i>	<u>9,087,008</u>	<u>11,329,602</u>	<u>13,171,824</u>	<u>7,244,786</u>
<i>Total capital assets not being depreciated</i>	18,455,440	11,911,726	13,171,824	17,195,342
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	49,918,544	1,183,059	4,300	51,097,303
<i>Improvements other than buildings</i>	1,251,659	120,224	702	1,371,181
<i>Furniture, fixtures and equipment</i>	20,677,909	1,008,657	421,048	21,265,518
<i>Infrastructure</i>	<u>1,936,690</u>	<u>12,108,505</u>	<u>-</u>	<u>14,045,195</u>
<i>Total other capital assets</i>	73,784,802	14,420,445	426,050	87,779,197
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(26,613,138)	(1,438,137)	4,300	(28,046,975)
<i>Improvements other than buildings</i>	(749,317)	(64,970)	702	(813,585)
<i>Furniture, fixtures and equipment</i>	(15,334,022)	(1,556,603)	399,612	(16,491,013)
<i>Infrastructure</i>	<u>(38,734)</u>	<u>(538,674)</u>	<u>-</u>	<u>(577,408)</u>
<i>Total accumulated depreciation</i>	(42,735,211)	(3,598,384)	404,614	(45,928,981)
<i>Other capital assets, net</i>	31,049,591	10,822,061	21,436	41,850,216
<i>Governmental activities capital assets, net</i>	<u>\$49,505,031</u>	<u>\$22,733,787</u>	<u>\$13,193,260</u>	<u>\$59,045,558</u>

Depreciation expense was charged to functions as follows:

<i>Governmental Activities:</i>	
<i>Legislative and Executive</i>	\$ 701,502
<i>Judicial</i>	101,690
<i>Public Safety</i>	720,802
<i>Public Works</i>	905,044
<i>Health</i>	1,014,041
<i>Human Services</i>	126,105
<i>Conservation and Recreation</i>	<u>29,200</u>
<i>Total Governmental Activities Depreciation Expense</i>	<u>\$ 3,598,384</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	<i>Balance</i> <u>January 1, 2003</u>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <u>December 31, 2003</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 375,941	\$ 250,521	\$ 26,700	\$ 599,762
<i>Construction in progress</i>	<u>1,318,872</u>	<u>5,457,635</u>	<u>3,722,149</u>	<u>3,054,358</u>
<i>Total capital assets not being depreciated</i>	1,694,813	5,708,156	3,748,849	3,654,120
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	6,017,038	619,528	419,000	6,217,566
<i>Improvements other than buildings</i>	70,627	1,063,694	5,400	1,128,921
<i>Furniture, fixtures and equipment</i>	2,644,737	679,116	53,327	3,270,526
<i>Infrastructure</i>	<u>137,942,561</u>	<u>7,983,411</u>	<u>41,727</u>	<u>145,884,245</u>
<i>Total other capital assets</i>	146,674,963	10,345,749	519,454	156,501,258
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(4,124,817)	(169,466)	419,000	(3,875,283)
<i>Improvements other than buildings</i>	(39,368)	(73,941)	5,400	(107,909)
<i>Furniture, fixtures and equipment</i>	(1,901,125)	(289,300)	48,477	(2,141,948)
<i>Infrastructure</i>	<u>(38,731,015)</u>	<u>(2,902,267)</u>	<u>17,750</u>	<u>(41,615,532)</u>
<i>Total accumulated depreciation</i>	(44,796,325)	(3,434,974)	490,627	(47,740,672)
<i>Other capital assets, net</i>	101,878,638	6,910,775	28,827	108,760,586
<i>Business-type activities capital assets, net</i>	<u>\$103,573,451</u>	<u>\$12,618,931</u>	<u>\$3,777,676</u>	<u>\$112,414,706</u>

NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS

A. Ohio Public Employees Retirement System

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

Member of all three plans, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs participating in the traditional plan were required to contribute 10.1 percent while all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2003. The County contribution for law enforcement employees for 2003 was 16.7 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to OPERS for the years ended December 31, 2003, 2002, and 2001 were \$ 11,209,998, \$11,680,536, and \$11,083,722, respectively; 88 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003 is recorded as a liability within the enterprise fund (business-type activity) and the governmental activities intergovernmental payable.

B. Ohio State Teachers Retirement System

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

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent for the fiscal year ended June 30, 2003. Effective July 1, 2003, the member contribution rate increased to the statutory maximum of 10 percent. Contribution rates are established by OSTRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to OSTRS for the years ended December 31, 2003, 2002, and 2001 were \$456,011, \$425,624, and \$385,779, respectively; 96 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003 is recorded within the governmental activities intergovernmental payable.

NOTE 11. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2003 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2003 was 16.7 percent; 5 percent was used to fund health care.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

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

The number of active contributing participants in the traditional and combined plans was 364,881. The County's actual contributions for 2003 which were used to fund postemployment benefits were \$4,278,950. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2002, (the latest information available) were \$10.0 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices will incorporate a cafeteria approach, offering a broader range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

B. Ohio State Teachers Retirement System

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from OSTRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal 1 percent for of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$32,572 for 2003.

OSTRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2003, was \$2.8 billion. For the year ended June 30, 2003, net health care costs paid by OSTRS were \$352,301,000 and there were 108,294 eligible benefit recipients.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 12. OTHER EMPLOYEE BENEFITS

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, 2003, the liability for unpaid compensated absences was \$7,043,691 for the entire County.

NOTE 13. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease have been capitalized in the amount of \$499,889 as furniture, fixtures, and equipment. Principal payments in fiscal year 2003 totals \$79,965 in the General fund, \$17,494 in special revenue funds and \$985 in the Sewer fund

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2003:

<i>Year</i>	<i>Governmental Activities</i>	<i>Sewer</i>
2004	\$ 153,308	\$ 1,092
2005	150,692	1,092
2006	143,308	1,001
2007	44,160	-
2008	33,999	-
<i>Total Minimum Lease Payments</i>	525,467	3,185
<i>Less: Amount Representing Interest</i>	(25,578)	(139)
<i>Present Value of Minimum Lease Payments</i>	\$ 499,889	\$ 3,046

Capital lease payments have been reclassified and are reflected as debt service expenditures in the fund financial statements for the governmental funds. These expenditures are reflected as program expenditures on a budgetary basis. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

B. Operating Leases

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. The minimum rental commitments under all such non-cancelable leases at December 31, 2003, are \$29,800, \$29,576 and \$22,832 for 2004, 2005 and 2006, respectively.

NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2003. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$13,585 in the General fund, \$144,336 in the special revenue funds, \$3,258,137 in the capital projects funds, and \$182,431 in the enterprise funds.

NOTE 15. LONG-TERM DEBT

Changes in the County's long-term obligations during 2003 were as follows:

	<i>Outstanding</i> <i>1/1/2003</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2003</i>	<i>Due Within</i> <i>One Year</i>
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS</i>					
<i>1988 - \$595,000 - 7.579%</i>					
<i>Stark County Sewer Project 429 & 445</i>	\$ 105,000	\$ -	\$ 35,000	\$ 70,000	\$ 35,000
<i>1983 - \$36,312 - 9.50%</i>					
<i>Stark County Sewer District Project 433</i>	6,000	-	2,000	4,000	2,000
<i>1990 - \$1,820,000 - Various</i>					
<i>Sewer Projects 352, 428, 432, 446, 456, 457, 458</i>	700,000	-	100,000	600,000	100,000
<i>1993 - \$340,000 - 7.125%</i>					
<i>Stark County Sewer District Project 409</i>	171,000	-	19,000	152,000	19,000
<i>1996 - \$2,155,242 - 4.000-6.250%</i>					
<i>Various Sewer Projects</i>	1,736,000	-	91,000	1,645,000	92,000
<i>1997 - \$179,880 - 5.25%</i>					
<i>Stark County Sewer District Project 474-89</i>	112,426	-	11,243	101,183	11,242
<i>1997 - \$212,473 - 5.60%</i>					
<i>Stark County Sewer District Project 500</i>	159,355	-	10,624	148,731	10,623
<i>1998 - \$28,903 - 5.25%</i>					
<i>Stark County Sewer District Project 512</i>	23,123	-	1,445	21,678	1,445
TOTAL SPECIAL ASSESSMENT BONDS	3,012,904	-	270,312	2,742,592	271,310
<i>CAPITAL LEASES</i>	157,369	439,979	97,459	499,889	140,833
<i>COMPENSATED ABSENCES</i>	6,743,046	4,071,206	4,088,687	6,725,565	3,875,242
TOTAL GOVERNMENTAL ACTIVITIES	\$ 9,913,319	\$ 4,511,185	\$ 4,456,458	\$ 9,968,046	\$ 4,287,385

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

	Outstanding 1/1/2003	Additions	Reductions	Outstanding 12/31/2003	Due Within One Year
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
<i>1993 - \$18,850,000 - 3.00 - 5.70%</i>					
<i>Various Sewerage System Refunding</i>					
<i>Bonds, Series 1993</i>	\$ 13,980,000	\$ -	\$ 13,980,000	\$ -	\$ -
<i>2003 - \$13,490,703 - 2.00 - 5.25%</i>					
<i>Sewerage System Refunding</i>					
<i>Bonds, Series 2003</i>	-	13,490,703	-	13,490,703	750,000
<i>1996 - \$3,428,316 - 4.618%</i>					
<i>Sewer District Improvements</i>					
	2,799,000	-	129,000	2,670,000	138,000
<i>1996 - \$1,164,442 - 4.618%</i>					
<i>Water Improvements</i>					
	<u>865,000</u>	<u>-</u>	<u>65,000</u>	<u>800,000</u>	<u>40,000</u>
<i>TOTAL GENERAL</i>					
<i>OBLIGATION BONDS</i>					
	<u>17,644,000</u>	<u>13,490,703</u>	<u>14,174,000</u>	<u>16,960,703</u>	<u>928,000</u>
<i>OPWC LOAN - \$1,318,586 - 0%</i>					
	<u>882,636</u>	<u>-</u>	<u>66,252</u>	<u>816,384</u>	<u>46,827</u>
<i>OWDA LOANS</i>					
<i>1994 - \$551,650</i>					
<i>Waynesburg 4.52%</i>					
	295,753	-	31,182	264,571	17,147
<i>1995 - \$2,384,813</i>					
<i>Sewer Project #491 4.52%</i>					
	1,919,227	-	116,930	1,802,297	60,472
<i>1996 - \$2,924,222</i>					
<i>Sewer Project #475 4.52%</i>					
	2,410,776	-	128,243	2,282,533	66,221
<i>1997 - \$2,800,421</i>					
<i>Sewer Project #449 4.12%</i>					
	2,392,022	-	112,941	2,279,081	58,221
<i>1998 - \$5,461,604</i>					
<i>Sewer Project #493 3.50%</i>					
	4,863,413	-	213,641	4,649,772	109,632
<i>1998 - \$1,525,683</i>					
<i>Sewer Project #504 3.91%</i>					
	1,359,066	-	59,981	1,299,085	30,874
<i>2001- \$4,691,450</i>					
<i>Nimishillen 5.27%</i>					
	<u>4,394,800</u>	<u>-</u>	<u>109,626</u>	<u>4,285,174</u>	<u>56,990</u>
<i>TOTAL OWDA LOANS</i>					
	<u>17,635,057</u>	<u>-</u>	<u>772,544</u>	<u>16,862,513</u>	<u>399,557</u>
<i>CAPITAL LEASES</i>					
	4,031		985	3,046	1,092
<i>COMPENSATED ABSENCES</i>					
	<u>240,831</u>	<u>248,524</u>	<u>171,351</u>	<u>318,004</u>	<u>166,169</u>
<i>TOTAL BUSINESS-TYPE ACTIVITIES</i>					
	<u>\$ 36,406,555</u>	<u>\$ 13,739,227</u>	<u>\$ 15,185,132</u>	<u>\$ 34,960,650</u>	<u>\$ 1,541,645</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. 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. Capital leases will be paid from the fund which utilizes the assets. Compensated absences reported in the "compensated absences payable" will be paid from the fund from which the employees' salaries are paid.

The County's voted legal debt margin was \$157,781,932 with an unvoted debt margin of \$63,712,773 at December 31, 2003.

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

Fiscal Year	Governmental Activities		Business-Type Activities				
	Special Assessment Bonds		General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2004	\$ 271,310	\$ 167,606	\$ 940,251	\$ 767,905	\$ 399,557	\$ 370,585	\$ 46,827
2005	281,313	149,598	1,028,176	661,009	825,128	715,156	66,253
2006	249,310	130,946	1,057,821	632,235	862,289	677,989	66,253
2007	254,312	114,855	1,082,459	602,222	901,269	639,012	66,252
2008	264,310	98,452	1,117,069	570,641	942,167	568,116	66,253
2009-2013	967,317	287,243	6,166,793	2,246,756	5,157,850	2,331,018	316,787
2014-2018	454,720	48,558	5,568,134	728,494	5,261,332	1,162,465	187,759
2019-2023	-	-	-	-	2,028,938	355,643	-
2024-2028	-	-	-	-	483,983	25,727	-
Totals	\$ 2,742,592	\$ 997,258	\$ 16,960,703	\$ 6,209,262	\$ 16,862,513	\$ 6,845,711	\$ 816,384

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

Industrial Development Revenue Bonds As of December 31, 2003, there were thirty-eight series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the nine series issued after July 1, 1995, was \$28.255 million. The aggregate principal amount payable for the twenty-nine series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$164.017 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, 2003

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, 2003, \$3.670 million of bonds outstanding are considered to be defeased.

In October 2003, the County issued \$13,390,000 general obligation various purpose refunding bonds. The bonds bear interest at rates ranging from 2.00 percent to 5.25 percent per annum and mature in various installments through December 1, 2017. The proceeds of the bonds were used to refund the 1993 various sewer system refunding bonds.

During fiscal year 2003, the district made a \$650,000 principal payment on the refunded bonds. This amount is reported as debt service principal retirement in the sewer fund. The principal balance of the various purpose refunding bonds at December 31, 2003 was \$13,490,703 (net of discounts and premiums). The District refunded the 1993 various sewer system refunding bonds to reduce its total debt service over the next 14 years by \$1,674,777 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,315,824.

NOTE 16. SHORT-TERM DEBT

The County issued bond anticipation notes to finance several water and sewer projects during the year. These notes are due in one year. The following is a schedule of the activity for the year:

	<i>Outstanding</i> <i>1/1/2003</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2003</i>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Sewer</i>	\$ 827,827	\$ 4,305,576	\$ 827,827	\$ 4,305,576
<i>Water</i>	<u>257,173</u>	<u>1,564,424</u>	<u>257,173</u>	<u>1,564,424</u>
<i>Total</i>	<u>\$ 1,085,000</u>	<u>\$ 5,870,000</u>	<u>\$ 1,085,000</u>	<u>\$ 5,870,000</u>

NOTE 17. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2003, consisted of the following, as reported on the fund statements:

<i>Transfers To</i>	<i>Transfers From</i>
<u> </u>	<u> </u>
<i>Nonmajor Governmental</i>	<i>Mental Retardation & Developmental Disabilities</i>
<u>\$</u>	<u>412,314</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

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

B. Interfund Balances

Interfund balances for the year ended December 31, 2003, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>	
	<u>Public Assistance Fund</u>	<u>Internal Service Fund</u>
General Fund	\$ -	\$ 165,120
Children's Services	2,119,420	-
Sewer Fund	-	35,400
Nonmajor Governmental Funds	-	91,560
Nonmajor Enterprise Funds	-	480
Total	\$ 2,119,420	\$ 292,560

NOTE 18. PRIOR PERIOD ADJUSTMENTS

Restatement of Net Assets

The County's net assets decreased by \$1,081,211 due to a restatement of special assessments receivable attributable to an error in prior reporting. Also, net assets increased \$1,263,436 due to a prior period error in estimating claims payable. As a result, balances have been restated as follows:

	<u>Governmental Activities</u>	<u>Internal Service Fund</u>
Total Net Assets December 31, 2002	\$ 160,095,913	\$ 7,027,163
Special Assessment Receivable	(1,081,211)	-
Claims Payable	1,263,436	1,263,436
Restated Total Net Assets December 31, 2002	\$ 160,278,138	\$ 8,290,599

These changes would have had the following effect on changes in net assets as of December 31, 2002; in governmental activities it would have been \$888,300 instead of \$706,075, a change of \$182,225, and in internal service funds it would have been (\$2,760,269) instead of (\$3,023,805), a change of \$1,263,436.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

NOTE 19. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2003, the County contributed \$3,200,000 to the System which represents 49 percent of total contributions. 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. 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 \$434,317 to the Council in 2003. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2003, the County made no contributions to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 20. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2003, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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 2003, no moneys were received from the County.

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

Northeast Ohio Network (Network) The Network is a jointly governed organization between the Counties of Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage and Trumbull. A ten member regional council oversees the operation of the Network. Of the ten 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. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

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

NOTE 21. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2003.

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 2003.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2003

NOTE 22. RELATED PARTY TRANSACTIONS

During 2003, 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 \$1,435 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 \$339,778.

NOTE 23. CONTINGENT LIABILITIES

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

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

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

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .00 percent and .01 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2003. The Hospital's total assets comprised approximately .03 percent of total Enterprise Fund Assets at December 31, 2003. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .02 percent and .00 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2003. The Home's total assets comprised approximately .05 percent of total Enterprise Fund Assets at December 31, 2003.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

NOTE 25. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

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

B. Basis of Accounting

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

C. Basis of Presentation

The Workshops reports information regarding its financial position and activities according to classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. The Workshops had no permanently restricted net assets at December 31, 2003.

D. Cash Equivalents and Investments

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

E. Concentration of Credit Risk

At December 31, 2003, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$420,000.

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

F. Investments

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

G. Property and Equipment

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

H. Contributions

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

I. Risk Management

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

J. Reporting Entity

In 2002, it was determined that the Workshops is a non-governmental, not-for-profit organization. Accordingly, the Workshops follows the non-governmental generally accepted accounting principles hierarchy. The financial statements are prepared in accordance with Financial Accounting Standards Board (FASB) Statements Nos. 116, *Accounting for Contributions Received and Contributions Made*, 117, *Financial Statements of Not-for-Profit Organizations*, and 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. The Workshops was previously considered a governmental entity and followed the guidance in GASB No. 29, *the Use of Not-for-Profit Accounting and Financial Reporting Principles by Governmental Entities*. The change in the reporting entity had no effect on net assets.

K. Transactions With Related Party

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$339,778 for 2003.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$82,677 during 2003.

An agreement between the Workshops and MRDD specifies the Workshops will pay 15% of the change in net assets to either MRDD or Citizens Who Care for MRDD. The determination of which organization to be paid is at the discretion of the Workshops. For 2003, the Workshops determined this money will be paid to Citizens Who Care. At December 31, 2003, the Workshops owed Citizens Who Care \$17,054.

The unaudited insured value of MRDD property used by the Workshops was \$17,035,303 at December 31, 2003.

L. Investments

Investments stated at fair value are summarized as follows as of December 31, 2003:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Cash and cash equivalents	\$	29,588
U.S. Government agencies		254,407
U.S. Government obligations		103,281
Equity Mutual funds		285,085
Corporate bonds		26,584
	\$	<u>698,945</u>

NOTE 26. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

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

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

B. Operations

The District has not obtained a dedicated local funding source. In 2003, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

C. Reporting Entity

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

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

D. Basis of Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

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

E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

F. Deposits and Investments

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

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

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

Deposits The carrying amount and bank balance of the District's deposits was \$1,095,276 at December 31, 2003. All deposits were uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The District had investments with a fair value of \$165,019 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

The classification of cash and cash equivalents on the basic financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

A reconciliation between the classification of cash and investments on the basic financial statements and the classification per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
<i>GASB Statement No. 9</i>	\$ 1,260,295	\$ -
<i>Investments which are part of the cash management pool: STAR Ohio</i>	<u>(165,019)</u>	<u>165,019</u>
<i>GASB Statement No. 3</i>	<u>\$ 1,095,276</u>	<u>\$ 165,019</u>

NOTE 27. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

C. Fund Accounting

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

D. Budgetary Process

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

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

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

E. Property, Plant and Equipment

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

F. Cash

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$497,289 in Demand Deposits and \$102,658 in Certificates of Deposit. Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

G. Budgetary Activity

Budgetary activity for the year ended December 31, 2003 follows:

<u>2003 Budgeted vs. Actual Receipts</u>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 125,000	\$ 110,675	\$ (14,325)

<u>2003 Budgeted vs. Actual Budgetary Expenditures</u>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 420,000	\$ 330,128	\$ 89,872

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2003*

H. Risk Management

The Port Authority has obtained commercial crime and public officials' liability insurance from the Ohio Farmers Insurance Company.

I. 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 2003, the Port Authority paid the SDB \$250 for servicing the loans.

J. Capital Assets

As of December 31, 2003, the Port Authority owns land valued at \$157,000. On June 1, 2001, a building with a net book value of \$640,687, previously situated on this land, was destroyed by fire. The Port Authority received insurance proceeds in the amount of \$876,000. Additionally, \$95,000 of insurance proceeds were remitted to the Lexington Township Fire Department in accordance with Ohio Rev. Code Section 3929.86. These monies will be held in a Demolition Escrow Fund until proper cleanup of the site has been completed at which time the funds will be forwarded to the Port Authority. In 2003, the site cleanup was completed and the additional \$95,000 of insurance proceeds were received by the Port Authority.

K. Debt

At December 31, 2003, debt outstanding totaled \$50,000 consisting of a loan with the CIC with a 0% rate of interest. The Port Authority obtained the CIC loan for operating purposes. The remaining payment on the loan is being deferred until the Port Authority sells the land they own.

L. Contingent Liabilities

The Port Authority is a defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Port Authority's financial condition.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2003*

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2003*

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

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

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

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

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

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

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

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Prosecutor's Crimewatch, Enforcement and Education, Violence Prevention, Indigent Drivers, Supportive Housing Program, Community Prosecution Program, Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice.

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

Recycle Ohio Litter Grant, Children's' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant, Geographic Information Systems.

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, 2003

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 12,939,006	\$ 320,942	\$ 11,885,838	\$ 25,145,786
Cash and Cash Equivalents with Fiscal & Escrow Agents	291,043	-	8,367	299,410
Property Taxes Receivable	610,270	-	-	610,270
Sales Taxes Receivable	-	-	-	-
Accounts Receivable	260,606	-	-	260,606
Special Assessments Receivable	-	3,727,690	-	3,727,690
Intergovernmental Receivable	9,744,233	-	57,338	9,801,571
Materials and Supplies Inventory	990,618	-	-	990,618
Loans Receivable	1,674,733	-	-	1,674,733
Prepaid Items	37,617	-	-	37,617
Total Assets	<u>\$ 26,548,126</u>	<u>\$ 4,048,632</u>	<u>\$ 11,951,543</u>	<u>\$ 42,548,301</u>
Liabilities				
Accounts Payable	\$ 1,048,579	\$ -	\$ 868,902	\$ 1,917,481
Accrued Wages	392,940	-	-	392,940
Contracts Payable	397,422	-	8,250	405,672
Due to Other Funds	91,560	-	-	91,560
Intergovernmental Payable	245,209	-	-	245,209
Retainage Payable	291,043	-	8,367	299,410
Deferred Revenue	7,703,168	3,727,690	-	11,430,858
Total Liabilities	<u>10,169,921</u>	<u>3,727,690</u>	<u>885,519</u>	<u>14,783,130</u>
Fund Balances				
Reserved for Encumbrances	5,311,173	-	360,976	5,672,149
Reserved for Debt Service	-	320,942	-	320,942
Reserved for Loan Guarantee	1,674,733	-	-	1,674,733
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	9,392,299	-	-	9,392,299
Capital Projects Funds	-	-	10,705,048	10,705,048
Total Fund Balances	<u>16,378,205</u>	<u>320,942</u>	<u>11,066,024</u>	<u>27,765,171</u>
Total Liabilities and Fund Balances	<u>\$ 26,548,126</u>	<u>\$ 4,048,632</u>	<u>\$ 11,951,543</u>	<u>\$ 42,548,301</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2003

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Assets						
Cash and Cash Equivalents	\$ 19,500	\$ 1,253,491	\$ 1,553,238	\$ 1,903	\$ 2,373,928	\$ 24,223
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	6,320	-	-
Intergovernmental Receivable	92,189	105,370	854,538	1,730,618	-	-
Materials and Supplies Inventory	-	383	1,755	-	-	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	140	4,537	-	-	-
Total Assets	<u>111,689</u>	<u>1,359,384</u>	<u>2,414,068</u>	<u>1,738,841</u>	<u>2,373,928</u>	<u>24,223</u>
Liabilities						
Accounts Payable	\$ -	\$ 31,276	\$ 53,451	\$ 46,995	\$ 204,994	\$ -
Accrued Wages	3,751	13,439	9,948	-	-	936
Contracts Payable	-	-	-	-	-	-
Due to Other Funds	960	3,540	-	-	-	480
Intergovernmental Payable	1,676	6,177	4,188	-	-	434
Retainage Payable	-	-	-	-	-	-
Deferred Revenue	80,666	105,370	597,833	871,776	-	-
Total Liabilities	<u>87,053</u>	<u>159,802</u>	<u>665,420</u>	<u>918,771</u>	<u>204,994</u>	<u>1,850</u>
Fund Balances						
Reserved for Encumbrances	-	107,958	2,414,513	-	18,593	-
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	24,636	1,091,624	(665,865)	820,070	2,150,341	22,373
Total Fund Balances	<u>24,636</u>	<u>1,199,582</u>	<u>1,748,648</u>	<u>820,070</u>	<u>2,168,934</u>	<u>22,373</u>
Total Liabilities and Fund Balances	<u>\$ 111,689</u>	<u>\$ 1,359,384</u>	<u>\$ 2,414,068</u>	<u>\$ 1,738,841</u>	<u>\$ 2,373,928</u>	<u>\$ 24,223</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ 248,463	\$ 642,939	\$ 971,053	\$ 82,803	\$ 221,648	\$ 34,916	\$ 637,883	\$ 1,052,041
-	-	-	-	-	-	5,444	-
-	610,270	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	107,797	-	-	-	137,987	-
-	-	-	-	-	4,150	-	-
-	-	4,325	-	-	-	669	1,685
-	-	-	-	1,674,733	-	-	-
-	<u>6,382</u>	<u>354</u>	-	<u>11,661</u>	<u>922</u>	<u>3,834</u>	-
<u>248,463</u>	<u>1,259,591</u>	<u>1,083,529</u>	<u>82,803</u>	<u>1,908,042</u>	<u>39,988</u>	<u>785,817</u>	<u>1,053,726</u>

\$ 133,699	\$ 6,337	\$ 624	\$ 4,288	\$ 38,683	\$ 4,128	\$ 85,223	\$ 20,518
-	16,632	32,685	7,105	-	-	8,306	13,533
-	-	-	-	-	-	6,526	-
-	10,360	10,630	1,530	-	2,300	1,630	4,990
6,141	6,271	14,411	3,271	27,469	2,698	3,836	6,193
-	-	-	-	-	-	5,444	-
-	<u>632,007</u>	-	-	-	-	-	-
<u>139,840</u>	<u>671,607</u>	<u>58,350</u>	<u>16,194</u>	<u>66,152</u>	<u>9,126</u>	<u>110,965</u>	<u>45,234</u>

1,017,554	4,580	2,417	2,155	511,184	10,506	35,753	12,386
-	-	-	-	1,674,733	-	-	-
<u>(908,931)</u>	<u>583,404</u>	<u>1,022,762</u>	<u>64,454</u>	<u>(344,027)</u>	<u>20,356</u>	<u>639,099</u>	<u>996,106</u>
<u>108,623</u>	<u>587,984</u>	<u>1,025,179</u>	<u>66,609</u>	<u>1,841,890</u>	<u>30,862</u>	<u>674,852</u>	<u>1,008,492</u>
<u>\$ 248,463</u>	<u>\$ 1,259,591</u>	<u>\$ 1,083,529</u>	<u>\$ 82,803</u>	<u>\$ 1,908,042</u>	<u>\$ 39,988</u>	<u>\$ 785,817</u>	<u>\$ 1,053,726</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2003

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets						
Cash and Cash Equivalents	\$ 132,022	\$ 53,545	\$ 428	\$ 1,358,695	\$ 53,786	\$ 11,382
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	285,599	-	-
Property Taxes Receivable	-	-	-	-	-	-
Sales Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	-	2,992	-	-
Intergovernmental Receivable	-	-	-	6,503,777	-	-
Materials and Supplies Inventory	1,404	-	-	925,682	20,277	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	862	-	-	-	-	-
Total Assets	<u>134,288</u>	<u>\$ 53,545</u>	<u>\$ 428</u>	<u>\$ 9,076,745</u>	<u>\$ 74,063</u>	<u>\$ 11,382</u>
Liabilities						
Accounts Payable	\$ 8,753	\$ -	\$ -	\$ 293,231	\$ 466	\$ -
Accrued Wages	12,865	-	-	183,684	-	-
Contracts Payable	-	-	-	384,396	-	-
Due to Other Funds	-	-	-	50,350	-	-
Intergovernmental Payable	6,121	-	-	84,780	-	-
Retainage Payable	-	-	-	285,599	-	-
Deferred Revenue	-	-	-	5,149,664	-	-
Total Liabilities	<u>27,739</u>	<u>-</u>	<u>-</u>	<u>6,431,704</u>	<u>466</u>	<u>-</u>
Fund Balances						
Reserved for Encumbrances	24,226	-	-	747,611	3,552	97
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated, Reported in:						
Special Revenue Funds	82,323	53,545	428	1,897,430	70,045	11,285
Total Fund Balances	<u>106,549</u>	<u>53,545</u>	<u>428</u>	<u>2,645,041</u>	<u>73,597</u>	<u>11,382</u>
Total Liabilities and Fund Balances	<u>\$ 134,288</u>	<u>\$ 53,545</u>	<u>\$ 428</u>	<u>\$ 9,076,745</u>	<u>\$ 74,063</u>	<u>\$ 11,382</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 921,602	\$ 879,211	\$ 410,306	\$ 12,939,006
-	-	-	291,043
-	-	-	610,270
-	-	-	-
-	-	5,510	260,606
1,028	431,157	21,406	9,744,233
4,120	30,318	-	990,618
-	-	-	1,674,733
<u>7,113</u>	<u>-</u>	<u>1,812</u>	<u>37,617</u>
<u>\$ 933,863</u>	<u>\$ 1,340,686</u>	<u>\$ 439,034</u>	<u>\$ 26,548,126</u>

\$ 49,457	\$ 59,115	\$ 7,341	\$ 1,048,579
67,150	22,906	-	392,940
-	6,500	-	397,422
-	4,310	480	91,560
59,590	11,499	454	245,209
-	-	-	291,043
<u>-</u>	<u>255,149</u>	<u>10,703</u>	<u>7,703,168</u>
<u>176,197</u>	<u>359,479</u>	<u>18,978</u>	<u>10,169,921</u>

60,667	135,856	201,565	5,311,173
-	-	-	1,674,733
<u>696,999</u>	<u>845,351</u>	<u>218,491</u>	<u>9,392,299</u>
<u>757,666</u>	<u>981,207</u>	<u>420,056</u>	<u>16,378,205</u>
<u>\$ 933,863</u>	<u>\$ 1,340,686</u>	<u>\$ 439,034</u>	<u>\$ 26,548,126</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2003

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Cash and Cash Equivalents	\$ 120,002	\$ 200,940	\$ 320,942
Special Assessments Receivable	<u>3,727,690</u>	<u>-</u>	<u>3,727,690</u>
Total Assets	<u>\$ 3,847,692</u>	<u>\$ 200,940</u>	<u>\$ 4,048,632</u>
Liabilities			
Deferred Revenue	<u>\$ 3,727,690</u>	<u>\$ -</u>	<u>\$ 3,727,690</u>
Fund Balances			
Reserved for Debt Service	<u>120,002</u>	<u>200,940</u>	<u>320,942</u>
Total Liabilities and Fund Balances	<u>\$ 3,847,692</u>	<u>\$ 200,940</u>	<u>\$ 4,048,632</u>

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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2003

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Assets						
Cash and Cash Equivalents	\$ 6,775	\$ 634,854	\$ 35,375	\$ 5,413	\$ -	\$ 11,198,544
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	3,640	-	-	-	4,727
Intergovernmental Receivable	-	-	-	-	57,338	-
Total Assets	<u>\$ 6,775</u>	<u>\$ 638,494</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 57,338</u>	<u>\$ 11,203,271</u>
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 867,571	\$ 1,331
Contracts Payable	-	-	-	-	-	8,250
Retainage Payable	-	3,640	-	-	-	4,727
Total Liabilities	<u>-</u>	<u>3,640</u>	<u>-</u>	<u>-</u>	<u>867,571</u>	<u>14,308</u>
Fund Balances						
Reserved for Encumbrances	-	318,460	100	-	-	42,376
Unreserved:						
Undesignated, Reported in:						
Capital Projects Funds	6,775	316,394	35,275	5,413	(810,233)	11,146,587
Total Fund Balances	<u>6,775</u>	<u>634,854</u>	<u>35,375</u>	<u>5,413</u>	<u>(810,233)</u>	<u>11,188,963</u>
Total Liabilities and Fund Balances	<u>\$ 6,775</u>	<u>\$ 638,494</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 57,338</u>	<u>\$ 11,203,271</u>

<u>Survey Monument</u>	<u>Total</u>
\$ 4,877	\$ 11,885,838
-	8,367
-	<u>57,338</u>
<u>\$ 4,877</u>	<u>\$ 11,951,543</u>

\$ -	\$ 868,902
-	8,250
-	<u>8,367</u>
-	<u>885,519</u>

40 360,976

<u>4,837</u>	<u>10,705,048</u>
<u>4,877</u>	<u>11,066,024</u>
<u>\$ 4,877</u>	<u>\$ 11,951,543</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 503,115	\$ -	\$ -	\$ 503,115
Permissive Sales Tax	1,192,688	-	-	1,192,688
Charges for Services	7,343,425	-	-	7,343,425
Licenses and Permits	4,900	-	-	4,900
Fines and Forfeitures	259,386	-	-	259,386
Intergovernmental	26,999,271	-	4,322,769	31,322,040
Special Assessments	3,676	438,087	-	441,763
Interest	25,375	-	-	25,375
Other	664,454	-	34,148	698,602
Total Revenues	<u>36,996,290</u>	<u>438,087</u>	<u>4,356,917</u>	<u>41,791,294</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,883,464	-	-	4,883,464
Judicial	2,838,775	-	-	2,838,775
Public Safety	3,682,924	-	-	3,682,924
Public Works	16,152,872	-	-	16,152,872
Health	7,068,974	-	-	7,068,974
Human Services	529,169	-	-	529,169
Capital Outlay	-	-	5,961,169	5,961,169
Intergovernmental	3,391,076	-	-	3,391,076
Debt Service:				
Principal Retirement	17,494	270,312	-	287,806
Interest and Fiscal Charges	1,874	207,593	-	209,467
Total Expenditures	<u>38,566,622</u>	<u>477,905</u>	<u>5,961,169</u>	<u>45,005,696</u>
Excess of Revenues Under Expenditures	<u>(1,570,332)</u>	<u>(39,818)</u>	<u>(1,604,252)</u>	<u>(3,214,402)</u>
Other Financing Sources				
Transfers - In	-	-	412,314	412,314
Proceeds from Sale of Capital Assets	-	-	-	-
Inception of Capital Lease	187,142	-	-	187,142
Total Other Financing Sources	<u>187,142</u>	<u>-</u>	<u>412,314</u>	<u>599,456</u>
Net Change in Fund Balances	(1,383,190)	(39,818)	(1,191,938)	(2,614,946)
Fund Balances Beginning of Year	<u>17,761,395</u>	<u>360,760</u>	<u>12,257,962</u>	<u>30,380,117</u>
Fund Balances End of Year	<u>\$ 16,378,205</u>	<u>\$ 320,942</u>	<u>\$ 11,066,024</u>	<u>\$ 27,765,171</u>

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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds

For the Year Ended December 31, 2003

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales Tax	-	-	-	-	1,725	-
Charges for Services	-	-	-	89,791	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	145,226	755,700	6,861,089	3,292,076	-	-
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	13,423
Other	-	-	147,710	-	-	-
Total Revenues	<u>145,226</u>	<u>755,700</u>	<u>7,008,799</u>	<u>3,381,867</u>	<u>1,725</u>	<u>13,423</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	24,443
Judicial	-	-	-	-	223,966	-
Public Safety	-	985,479	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	6,494,831	-	-	-
Human Services	190,569	-	-	-	-	-
Intergovernmental	-	-	-	3,391,076	-	-
Principal Retirement	-	-	6,120	-	-	-
Interest and Fiscal Charges	-	-	600	-	-	-
Total Expenditures	<u>190,569</u>	<u>985,479</u>	<u>6,501,551</u>	<u>3,391,076</u>	<u>223,966</u>	<u>24,443</u>
Excess of Revenues Over (Under) Expenditures	<u>(45,343)</u>	<u>(229,779)</u>	<u>507,248</u>	<u>(9,209)</u>	<u>(222,241)</u>	<u>(11,020)</u>
Other Financing Sources						
Inception of Capital Lease	-	-	-	-	-	-
Net Change in Fund Balances	<u>(45,343)</u>	<u>(229,779)</u>	<u>507,248</u>	<u>(9,209)</u>	<u>(222,241)</u>	<u>(11,020)</u>
Fund Balances Beginning of Year	<u>69,979</u>	<u>1,429,361</u>	<u>1,241,400</u>	<u>829,279</u>	<u>2,391,175</u>	<u>33,393</u>
Fund Balances End of Year	<u>\$ 24,636</u>	<u>\$ 1,199,582</u>	<u>\$ 1,748,648</u>	<u>\$ 820,070</u>	<u>\$ 2,168,934</u>	<u>\$ 22,373</u>

<u>HOME Program</u>	<u>911 System</u>	<u>Certificate of Title Administration</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>
\$ -	\$ 503,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,454,599	-	-	54,806	1,307,715	617,322
-	-	-	-	-	-	-	-
-	-	-	-	-	-	40,663	-
1,260,482	69,823	-	223,876	1,213,509	-	1,442	-
-	-	-	-	-	-	-	-
356	-	-	-	1,454	-	-	1,218
<u>206,093</u>	<u>25</u>	<u>120</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>91,365</u>	<u>121,706</u>
<u>1,466,931</u>	<u>572,963</u>	<u>1,454,719</u>	<u>223,966</u>	<u>1,214,963</u>	<u>54,806</u>	<u>1,441,185</u>	<u>740,246</u>
-	-	-	-	-	-	694,534	1,021,002
-	-	1,155,032	-	-	-	880,229	-
-	508,544	-	-	-	133,103	-	-
1,613,927	-	-	-	1,158,991	-	-	-
-	-	-	-	-	-	-	-
-	-	-	338,600	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,135
-	-	-	-	-	-	-	<u>463</u>
<u>1,613,927</u>	<u>508,544</u>	<u>1,155,032</u>	<u>338,600</u>	<u>1,158,991</u>	<u>133,103</u>	<u>1,574,763</u>	<u>1,025,600</u>
<u>(146,996)</u>	<u>64,419</u>	<u>299,687</u>	<u>(114,634)</u>	<u>55,972</u>	<u>(78,297)</u>	<u>(133,578)</u>	<u>(285,354)</u>
-	-	-	-	-	-	-	-
<u>(146,996)</u>	<u>64,419</u>	<u>299,687</u>	<u>(114,634)</u>	<u>55,972</u>	<u>(78,297)</u>	<u>(133,578)</u>	<u>(285,354)</u>
<u>255,619</u>	<u>523,565</u>	<u>725,492</u>	<u>181,243</u>	<u>1,785,918</u>	<u>109,159</u>	<u>808,430</u>	<u>1,293,846</u>
<u>\$ 108,623</u>	<u>\$ 587,984</u>	<u>\$ 1,025,179</u>	<u>\$ 66,609</u>	<u>\$ 1,841,890</u>	<u>\$ 30,862</u>	<u>\$ 674,852</u>	<u>\$ 1,008,492</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, 2003

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	1,190,963	-	-
Charges for Services	592,584	5,800	-	3,456	156,015	8,128
Licenses and Permits	-	-	-	4,900	-	-
Fines and Forfeitures	2,752	-	-	116,644	-	-
Intergovernmental	-	-	-	10,816,529	-	-
Special Assessments	-	-	-	3,676	-	-
Interest	-	-	-	6,458	-	-
Other	15,049	-	-	66,485	-	-
Total Revenues	<u>610,385</u>	<u>5,800</u>	<u>-</u>	<u>12,209,111</u>	<u>156,015</u>	<u>8,128</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	-	-	-	-	-	-
Judicial	-	-	-	-	-	7,840
Public Safety	-	1,583	-	-	152,312	-
Public Works	-	-	-	12,754,268	-	-
Health	574,143	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Principal Retirement	-	-	-	7,239	-	-
Interest and Fiscal Charges	-	-	-	811	-	-
Total Expenditures	<u>574,143</u>	<u>1,583</u>	<u>-</u>	<u>12,762,318</u>	<u>152,312</u>	<u>7,840</u>
Excess of Revenues Over (Under) Expenditures	<u>36,242</u>	<u>4,217</u>	<u>-</u>	<u>(553,207)</u>	<u>3,703</u>	<u>288</u>
Other Financing Sources						
Inception of Capital Lease	-	-	-	187,142	-	-
Net Change in Fund Balances	36,242	4,217	-	(366,065)	3,703	288
Fund Balances Beginning of Year	<u>70,307</u>	<u>49,328</u>	<u>428</u>	<u>3,011,106</u>	<u>69,894</u>	<u>11,094</u>
Fund Balances End of Year	<u>\$ 106,549</u>	<u>\$ 53,545</u>	<u>\$ 428</u>	<u>\$ 2,645,041</u>	<u>\$ 73,597</u>	<u>\$ 11,382</u>

<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ 503,115
-	-	-	1,192,688
2,704,016	42,451	306,742	7,343,425
-	-	-	4,900
-	99,327	-	259,386
-	1,570,118	789,401	26,999,271
-	-	-	3,676
-	2,466	-	25,375
<u>15,411</u>	<u>400</u>	<u>-</u>	<u>664,454</u>
<u>2,719,427</u>	<u>1,714,762</u>	<u>1,096,143</u>	<u>36,996,290</u>
3,143,485	-	-	4,883,464
-	-	571,708	2,838,775
-	1,901,903	-	3,682,924
-	-	625,686	16,152,872
-	-	-	7,068,974
-	-	-	529,169
-	-	-	3,391,076
-	-	-	17,494
-	-	-	1,874
<u>3,143,485</u>	<u>1,901,903</u>	<u>1,197,394</u>	<u>38,566,622</u>
<u>(424,058)</u>	<u>(187,141)</u>	<u>(101,251)</u>	<u>(1,570,332)</u>
-	-	-	187,142
(424,058)	(187,141)	(101,251)	(1,383,190)
<u>1,181,724</u>	<u>1,168,348</u>	<u>521,307</u>	<u>17,761,395</u>
<u>\$ 757,666</u>	<u>\$ 981,207</u>	<u>\$ 420,056</u>	<u>\$ 16,378,205</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2003

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 438,087	\$ -	\$ 438,087
Expenditures			
Debt Service:			
Principal Retirement	270,312	-	270,312
Interest and Fiscal Charges	207,593	-	207,593
Total Expenditures	477,905	-	477,905
Excess of Revenues Over (Under) Expenditures	(39,818)	-	(39,818)
Fund Balances Beginning of Year	159,820	200,940	360,760
Fund Balances End of Year	\$ 120,002	\$ 200,940	\$ 320,942

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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, 2003

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 4,322,769	\$ -
Other	-	5,546	-	-	-	9,627
Total Revenues	-	5,546	-	-	4,322,769	9,627
Expenditures						
Capital Outlay	-	72,186	295,030	-	5,133,002	446,194
Excess of Revenues Over (Under) Expenditures	-	(66,640)	(295,030)	-	(810,233)	(436,567)
Other Financing Sources						
Transfers - In	-	412,314	-	-	-	-
Net Change in Fund Balances	-	345,674	(295,030)	-	(810,233)	(436,567)
Fund Balances Beginning of Year	6,775	289,180	330,405	5,413	-	11,625,530
Fund Balances (Deficits) End of Year	<u>\$ 6,775</u>	<u>\$ 634,854</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ (810,233)</u>	<u>\$ 11,188,963</u>

<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ 4,322,769
<u>18,975</u>	<u>34,148</u>
<u>18,975</u>	<u>4,356,917</u>
 <u>14,757</u>	 <u>5,961,169</u>
 <u>4,218</u>	 <u>(1,604,252)</u>
 <u>-</u>	 <u>412,314</u>
4,218	(1,191,938)
<u>659</u>	<u>12,257,962</u>
<u>\$ 4,877</u>	<u>\$ 11,066,024</u>

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Enterprise Funds

For the Year Ended December 31, 2003

Nonmajor Enterprise Funds

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2003

	Enterprise Funds			
	Water	Molly	Nist	Total
Assets				
Current Assets				
Cash and Cash Equivalents	\$ 1,632,010	\$ 10	\$ 69,954	\$ 1,701,974
Accounts Receivable	30,758	-	-	30,758
Special Assessments Receivable	1,425,851	-	-	1,425,851
Prepaid Items	1,592	-	-	1,592
Total Current Assets	3,090,211	10	69,954	3,160,175
Noncurrent Assets				
Land and Construction in Progress	581,442	26,400	-	607,842
Depreciable Capital Assets, Net	5,746,662	11,000	-	5,757,662
Total Noncurrent Assets	6,328,104	37,400	-	6,365,504
Total Assets	\$ 9,418,315	\$ 37,410	\$ 69,954	\$ 9,525,679
Liabilities				
Current Liabilities				
Accounts Payable	\$ 34,406	\$ -	\$ -	\$ 34,406
Contracts Payable	244,869	-	-	244,869
Accrued Wages	1,323	-	-	1,323
Compensated Absences Payable	2,242	-	-	2,242
Due to Other Funds	480	-	-	480
Intergovernmental Payable	664	-	-	664
Notes Payable	1,564,424	-	-	1,564,424
General Obligation Bonds Payable	40,000	-	-	40,000
Total Current Liabilities	1,888,408	-	-	1,888,408
Long-Term Liabilities				
General Obligation Bonds Payable (Net of Current Portion)	760,000	-	-	760,000
Total Liabilities	2,648,408	-	-	2,648,408
Net Assets				
Invested in Capital Assets, Net of Related Debt	3,963,680	37,400	-	4,001,080
Unrestricted	2,806,227	10	69,954	2,876,191
Total Net Assets	\$ 6,769,907	\$ 37,410	\$ 69,954	\$ 6,877,271

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2003

	Enterprise Funds			
	Water	Molly	Nist	Total
Operating Revenues				
Charges for Services	\$ 564,240	\$ -	\$ 3,464	\$ 567,704
Special Assessments	<u>1,185,879</u>	<u>-</u>	<u>-</u>	<u>1,185,879</u>
Total Operating Revenues	<u>1,750,119</u>	<u>-</u>	<u>3,464</u>	<u>1,753,583</u>
Operating Expenses				
Salaries	51,359	-	-	51,359
Contractual Services	260,322	-	-	260,322
Materials and Supplies	109,666	-	-	109,666
Depreciation	139,623	2,067	-	141,690
Other	<u>4,281</u>	<u>-</u>	<u>-</u>	<u>4,281</u>
Total Operating Expenses	<u>565,251</u>	<u>2,067</u>	<u>-</u>	<u>567,318</u>
Operating Income (Loss)	1,184,868	(2,067)	3,464	1,186,265
Non-Operating Expenses				
Interest and Fiscal Charges	<u>(55,249)</u>	<u>-</u>	<u>-</u>	<u>(55,249)</u>
Income (Loss) before Capital Contributions	<u>1,129,619</u>	<u>(2,067)</u>	<u>3,464</u>	<u>1,131,016</u>
Capital Contributions	<u>467,132</u>	<u>-</u>	<u>-</u>	<u>467,132</u>
Change in Net Assets	1,596,751	(2,067)	3,464	1,598,148
Net Assets Beginning of Year	<u>5,173,156</u>	<u>39,477</u>	<u>66,490</u>	<u>5,279,123</u>
Net Assets End of Year	<u>\$ 6,769,907</u>	<u>\$ 37,410</u>	<u>\$ 69,954</u>	<u>\$ 6,877,271</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2003

	Water	Molly	Nist	Total
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 579,960	\$ -	\$ 3,464	\$ 583,424
Cash Payments for Employee Services and Benefits	(52,247)	-	-	(52,247)
Cash Payments to Suppliers for Goods and Services	(281,976)	-	-	(281,976)
Cash Payments for Other Operating Expenses	(4,281)	-	-	(4,281)
Net Cash Provided by Operating Activities	<u>241,456</u>	<u>-</u>	<u>3,464</u>	<u>244,920</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(336,573)	-	-	(336,573)
Proceeds from Capital Debt	1,564,424	-	-	1,564,424
Principal Paid on Capital Debt	(322,173)	-	-	(322,173)
Interest Paid on Capital Debt	(55,249)	-	-	(55,249)
Net Cash Provided by Capital and Related Financing Activities	<u>850,429</u>	<u>-</u>	<u>-</u>	<u>850,429</u>
Net Increase in Cash and Cash Equivalents	1,091,885	-	3,464	1,095,349
Cash and Cash Equivalents Beginning of Year	<u>540,125</u>	<u>10</u>	<u>66,490</u>	<u>606,625</u>
Cash and Cash Equivalents End of Year	<u>\$ 1,632,010</u>	<u>\$ 10</u>	<u>\$ 69,954</u>	<u>\$ 1,701,974</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	<u>\$ 1,184,868</u>	<u>\$ (2,067)</u>	<u>\$ 3,464</u>	<u>\$ 1,186,265</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities				
Depreciation Expense	139,623	2,067	-	141,690
(Increase) Decrease in Assets				
Accounts Receivable	(1,481)	-	-	(1,481)
Materials and Supplies Inventory	87,634	-	-	87,634
Prepays	(1,592)	-	-	(1,592)
Special Assessments Receivable	(1,168,678)	-	-	(1,168,678)
Increase (Decrease) in Liabilities				
Accounts Payable	1,970	-	-	1,970
Contracts Payable	-	-	-	-
Accrued Wages and Benefits	(1,580)	-	-	(1,580)
Compensated Absences Payable	1,506	-	-	1,506
Retainage Payable	-	-	-	-
Interfund Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Intergovernmental Payable	(814)	-	-	(814)
Claims Payable	-	-	-	-
Total Adjustments	<u>(943,412)</u>	<u>2,067</u>	<u>-</u>	<u>(941,345)</u>
Net Cash Provided by Operating Activities	<u>\$ 241,456</u>	<u>\$ -</u>	<u>\$ 3,464</u>	<u>\$ 244,920</u>

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2003

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 and General fund transfers, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

STARK COUNTY, OHIO

Combining Statement of Net Assets

All Internal Service Funds

December 31, 2003

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Cash and Cash Equivalents	\$ 1,514,412	\$ 6,493,310	\$ 8,007,722
Accounts Receivable	11,848	-	11,848
Due from Other Funds	292,560	-	292,560
Intergovernmental Receivable	70,640	9,136	79,776
Prepaid Items	4,744	-	4,744
Total Assets	<u>\$ 1,894,204</u>	<u>\$ 6,502,446</u>	<u>\$ 8,396,650</u>
Liabilities			
Accounts Payable	\$ 338,944	\$ -	\$ 338,944
Intergovernmental Payable	-	791,185	791,185
Claims Payable	775,205	2,047,412	2,822,617
Total Liabilities	<u>1,114,149</u>	<u>2,838,597</u>	<u>3,952,746</u>
Net Assets			
Unrestricted	780,055	3,663,849	4,443,904
Total Net Assets	<u>\$ 780,055</u>	<u>\$ 3,663,849</u>	<u>\$ 4,443,904</u>

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2003

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 6,139,919	\$ -	\$ 6,139,919
Other	11,848	51,072	62,920
Total Operating Revenues	<u>6,151,767</u>	<u>51,072</u>	<u>6,202,839</u>
Operating Expenses			
Contractual Services	47,965	27,270	75,235
Materials and Supplies	3,304	2,389	5,693
Claims and Judgments	8,753,711	1,214,895	9,968,606
Total Operating Expenses	<u>8,804,980</u>	<u>1,244,554</u>	<u>10,049,534</u>
Operating Loss	<u>(2,653,213)</u>	<u>(1,193,482)</u>	<u>(3,846,695)</u>
Net Assets Beginning of Year - As Restated	<u>3,433,268</u>	<u>4,857,331</u>	<u>8,290,599</u>
Net Assets End of Year	<u>\$ 780,055</u>	<u>\$ 3,663,849</u>	<u>\$ 4,443,904</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2003

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 6,219,599	\$ -	\$ 6,219,599
Cash Received from Other Operating Revenues	-	44,307	44,307
Cash Payments to Suppliers for Goods and Services	(57,582)	(29,659)	(87,241)
Cash Payments for Claims	<u>(8,664,511)</u>	<u>(1,583,110)</u>	<u>(10,247,621)</u>
Net Cash Used for Operating Activities	(2,502,494)	(1,568,462)	(4,070,956)
Cash and Cash Equivalents Beginning of Year	<u>4,016,906</u>	<u>8,061,772</u>	<u>12,078,678</u>
Cash and Cash Equivalents End of Year	<u>\$ 1,514,412</u>	<u>\$ 6,493,310</u>	<u>\$ 8,007,722</u>
 Reconciliation of Operating Loss to Net Cash Used for Operating Activities			
Operating Loss	<u>\$ (2,653,213)</u>	<u>\$ (1,193,482)</u>	<u>\$ (3,846,695)</u>
 Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities			
(Increase) Decrease in Assets			
Accounts Receivable	(11,848)	2,371	(9,477)
Due from Other Funds	150,320	-	150,320
Intergovernmental Receivable	(70,640)	(9,136)	(79,776)
Prepays	(4,744)		(4,744)
Increase (Decrease) in Liabilities			
Accounts Payable	336,744	-	336,744
Intergovernmental Payable	-	(351,109)	(351,109)
Claims Payable	<u>(249,113)</u>	<u>(17,106)</u>	<u>(266,219)</u>
Total Adjustments	<u>150,719</u>	<u>(374,980)</u>	<u>(224,261)</u>
Net Cash Used for Operating Activities	<u>\$ (2,502,494)</u>	<u>\$ (1,568,462)</u>	<u>\$ (4,070,956)</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2003*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2003

	George C. Brissel	MRDD Gifts & Donations	Juvenile Court Gifts & Donations	Total
Assets				
Cash and Cash Equivalents	\$ 2,190	\$ 476,575	\$ 2,885	\$ 481,650
Accounts Receivable	<u>-</u>	<u>-</u>	<u>3,001</u>	<u>3,001</u>
Total Assets	<u>\$ 2,190</u>	<u>\$ 476,575</u>	<u>\$ 5,886</u>	<u>\$ 484,651</u>
Liabilities				
Current Liabilities:				
Accounts Payable	<u>\$ -</u>	<u>\$ 68,250</u>	<u>\$ -</u>	<u>\$ 68,250</u>
Net Assets				
Restricted for Other Purposes	-	408,325	5,886	414,211
Unrestricted	<u>2,190</u>	<u>-</u>	<u>-</u>	<u>2,190</u>
Total Liabilities and Net Assets	<u>\$ 2,190</u>	<u>\$ 476,575</u>	<u>\$ 5,886</u>	<u>\$ 484,651</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

December 31, 2003

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>				
Contributions	\$ -	\$ 69,440	\$ 14,215	\$ 83,655
Interest	-	<u>5,043</u>	-	<u>5,043</u>
<i>Total Additions</i>	-	<u>74,483</u>	<u>14,215</u>	<u>88,698</u>
<i>Deductions</i>				
Other Operating Expense	-	<u>73,250</u>	<u>8,329</u>	<u>81,579</u>
<i>Change in Net Assets</i>	-	1,233	5,886	7,119
<i>Net Assets Beginning of Year</i>	<u>2,190</u>	<u>407,092</u>	-	<u>409,282</u>
<i>Net Assets End of Year</i>	<u>\$ 2,190</u>	<u>\$ 408,325</u>	<u>\$ 5,886</u>	<u>\$ 416,401</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2003

	Balance 1/1/03	Additions	Reductions	Balance 12/31/03
Undivided General Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 7,538,578	\$ 250,257,122	\$ 250,726,848	\$ 7,068,852
Taxes Receivable	217,154,767	231,396,785	217,154,767	231,396,785
Special Assessments	<u>8,467,022</u>	<u>-</u>	<u>34,037</u>	<u>8,432,985</u>
Total Assets	<u>\$ 233,160,367</u>	<u>\$ 481,653,907</u>	<u>\$ 467,915,652</u>	<u>\$ 246,898,622</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 233,160,367</u>	<u>\$ 479,323,609</u>	<u>\$ 465,585,354</u>	<u>\$ 246,898,622</u>
Undivided Personal Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,699,856	\$ 55,324,300	\$ 53,616,517	\$ 3,407,639
Taxes Receivable	<u>59,412,675</u>	<u>53,997,932</u>	<u>59,412,675</u>	<u>53,997,932</u>
Total Assets	<u>\$ 61,112,531</u>	<u>\$ 109,322,232</u>	<u>\$ 113,029,192</u>	<u>\$ 57,405,571</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 61,112,531</u>	<u>\$ 108,475,344</u>	<u>\$ 112,182,304</u>	<u>\$ 57,405,571</u>
Undivided Estate Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 3,955,381</u>	<u>\$ 6,779,376</u>	<u>\$ 7,686,900</u>	<u>\$ 3,047,857</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 3,955,381</u>	<u>\$ 6,779,376</u>	<u>\$ 7,686,900</u>	<u>\$ 3,047,857</u>
Local Government				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,226,579	\$ 15,226,572	\$ 7
Intergovernmental Receivable	<u>5,696,537</u>	<u>5,830,162</u>	<u>5,696,537</u>	<u>5,830,162</u>
Total Assets	<u>\$ 5,696,537</u>	<u>\$ 21,056,741</u>	<u>\$ 20,923,109</u>	<u>\$ 5,830,169</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 5,696,537</u>	<u>\$ 21,056,741</u>	<u>\$ 20,923,109</u>	<u>\$ 5,830,169</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (continued)

For the Year Ended December 31, 2003

	Balance 1/1/03	Additions	Reductions	Balance 12/31/03
Library and Local Government Support				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 14,756,248	\$ 14,756,248	\$ -
Intergovernmental Receivable	<u>8,924,190</u>	<u>9,099,100</u>	<u>8,924,190</u>	<u>9,099,100</u>
Total Assets	<u>\$ 8,924,190</u>	<u>\$ 23,855,348</u>	<u>\$ 23,680,438</u>	<u>\$ 9,099,100</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 8,924,190</u>	<u>\$ 23,855,348</u>	<u>\$ 23,680,438</u>	<u>\$ 9,099,100</u>
 Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 2,147,836</u>	<u>\$ 59,555,774</u>	<u>\$ 58,690,360</u>	<u>\$ 3,013,250</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,147,836</u>	<u>\$ 59,555,774</u>	<u>\$ 58,690,360</u>	<u>\$ 3,013,250</u>
 Other Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 9,258,336	\$ 74,934,435	\$ 73,699,288	\$ 10,493,483
Cash and Cash Equivalents in Segregated Accounts	17,829	-	2,868	14,961
Taxes Receivable	3,445,473	3,446,807	3,445,473	3,446,807
Accounts Receivable	-	-	-	-
Intergovernmental Receivable	2,615,959	2,928,122	2,615,959	2,928,122
Due from Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 15,337,597</u>	<u>\$ 81,309,364</u>	<u>\$ 79,763,588</u>	<u>\$ 16,883,373</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Intergovernmental Payable	5,787,906	12,118,495	11,532,047	6,374,354
Undistributed Monies	8,806,738	32,908,778	33,220,279	8,495,237
Deposits Held and Due to Others	<u>742,953</u>	<u>36,257,239</u>	<u>34,986,410</u>	<u>2,013,782</u>
Total Liabilities	<u>\$ 15,337,597</u>	<u>\$ 81,284,512</u>	<u>\$ 79,738,736</u>	<u>\$ 16,883,373</u>
 All Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 22,452,151	\$ 417,278,060	\$ 415,712,373	\$ 24,017,838
Cash and Cash Equivalents in Segregated Accounts	2,165,665	59,555,774	58,693,228	3,028,211
Taxes Receivable	280,012,915	288,841,524	280,012,915	288,841,524
Special Assessments	8,467,022	-	34,037	8,432,985
Intergovernmental Receivable	<u>17,236,686</u>	<u>17,857,384</u>	<u>17,236,686</u>	<u>17,857,384</u>
Total Assets	<u>\$ 330,334,439</u>	<u>\$ 783,532,742</u>	<u>\$ 771,689,239</u>	<u>\$ 342,177,942</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 318,636,912	\$ 651,608,913	\$ 641,590,152	\$ 328,655,673
Undistributed Monies	8,806,738	32,908,778	33,220,279	8,495,237
Deposits Held and Due to Others	<u>2,890,789</u>	<u>95,813,013</u>	<u>93,676,770</u>	<u>5,027,032</u>
Total Liabilities	<u>\$ 330,334,439</u>	<u>\$ 780,330,704</u>	<u>\$ 768,487,201</u>	<u>\$ 342,177,942</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 12,710,987	\$ 12,710,987	\$ 12,642,515	\$ (68,472)
Permissive Sales Tax	35,000	2,835,000	2,610,324	(224,676)
Charges for Services	11,927,500	12,647,500	14,772,941	2,125,441
Licenses and Permits	62,000	52,000	67,450	15,450
Fines and Forfeitures	415,000	355,000	374,971	19,971
Intergovernmental	10,140,731	10,162,731	9,236,822	(925,909)
Interest	2,500,000	2,800,000	2,606,673	(193,327)
Rentals	875,000	875,000	418,420	(456,580)
Other	1,440,000	1,205,000	1,535,474	330,474
Total Revenues	40,106,218	43,643,218	44,265,590	622,372
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,557,267	2,413,665	1,609,952	803,713
Materials and Supplies	50,585	24,573	22,524	2,049
Contractual Services	1,688,812	1,948,012	1,685,268	262,744
Capital Outlay	29,786	24,786	24,786	-
Other	1,023,510	927,687	216,037	711,650
Total Commissioners' Office	5,349,960	5,338,723	3,558,567	1,780,156
County Auditor				
Personal Services	825,120	873,901	866,792	7,109
Materials and Supplies	20,000	5,527	4,367	1,160
Contractual Services	216,537	213,755	213,125	630
Capital Outlay	10,000	7,219	7,219	-
Other	15,000	1,255	904	351
Total County Auditor	1,086,657	1,101,657	1,092,407	9,250
County Treasurer				
Personal Services	416,325	418,325	411,215	7,110
Materials and Supplies	7,800	800	516	284
Contractual Services	86,159	91,159	90,913	246
Total County Treasurer	510,284	510,284	502,644	7,640
Prosecuting Attorney				
Personal Services	1,809,826	2,231,568	2,231,568	-
Materials and Supplies	45,773	5,747	5,747	-
Contractual Services	86,674	3,476	3,476	-
Capital Outlay	30,984	7,226	7,226	-
Other	51,286	51,286	51,286	-
Total Prosecuting Attorney	\$ 2,024,543	\$ 2,299,303	\$ 2,299,303	\$ -

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Recorder				
Personal Services	\$ 373,574	\$ 388,574	\$ 384,855	\$ 3,719
Materials and Supplies	2,549	4,049	4,001	48
Contractual Services	10,344	8,844	8,573	271
Other	<u>900</u>	<u>900</u>	<u>694</u>	<u>206</u>
Total Recorder	<u>387,367</u>	<u>402,367</u>	<u>398,123</u>	<u>4,244</u>
Citizen's Building Operating				
Personal Services	152,480	343,480	330,605	12,875
Materials and Supplies	189,878	385,241	366,170	19,071
Contractual Services	120,288	148,496	145,029	3,467
Capital Outlay	220	220	220	-
Other	<u>5,000</u>	<u>25,429</u>	<u>25,429</u>	<u>-</u>
Total Citizen's Building Operating	<u>467,866</u>	<u>902,866</u>	<u>867,453</u>	<u>35,413</u>
Board of Elections				
Personal Services	795,103	1,043,126	1,009,814	33,312
Materials and Supplies	70,148	90,372	79,458	10,914
Contractual Services	159,685	131,697	116,883	14,814
Other	<u>8,150</u>	<u>10,890</u>	<u>10,033</u>	<u>857</u>
Total Board of Elections	<u>1,033,086</u>	<u>1,276,085</u>	<u>1,216,188</u>	<u>59,897</u>
Data Processing				
Personal Services	850,880	1,428,880	1,410,001	18,879
Materials and Supplies	73,012	38,012	34,661	3,351
Contractual Services	718,280	638,280	624,264	14,016
Capital Outlay	585,405	106,405	104,204	2,201
Other	<u>725</u>	<u>16,725</u>	<u>15,539</u>	<u>1,186</u>
Total Data Processing	<u>2,228,302</u>	<u>2,228,302</u>	<u>2,188,669</u>	<u>39,633</u>
Buildings and Grounds Maintenance				
Personal Services	139,400	134,420	129,900	4,520
Materials and Supplies	264,921	284,984	284,057	927
Contractual Services	235,205	212,331	207,794	4,537
Other	<u>-</u>	<u>50</u>	<u>29</u>	<u>21</u>
Total Buildings and Grounds Maintenance	<u>639,526</u>	<u>631,785</u>	<u>621,780</u>	<u>10,005</u>
Total General Government - Legislative and Executive	<u>13,727,591</u>	<u>14,691,372</u>	<u>12,745,134</u>	<u>1,946,238</u>
General Government - Judicial				
Court of Appeals				
Materials and Supplies	57,912	60,712	59,489	1,223
Contractual Services	76,382	96,882	96,370	512
Capital Outlay	15,819	10,719	10,718	1
Other	<u>4,600</u>	<u>11,400</u>	<u>11,367</u>	<u>33</u>
Total Court of Appeals	<u>\$ 154,713</u>	<u>\$ 179,713</u>	<u>\$ 177,944</u>	<u>\$ 1,769</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Common Pleas Court				
Personal Services	\$ 2,293,735	\$ 2,578,064	\$ 2,560,969	\$ 17,095
Materials and Supplies	85,194	89,013	75,240	13,773
Contractual Services	331,735	278,292	271,107	7,185
Capital Outlay	21,081	13,142	13,142	-
Other	<u>28,885</u>	<u>48,803</u>	<u>48,052</u>	<u>751</u>
Total Common Pleas Court	<u>2,760,630</u>	<u>3,007,314</u>	<u>2,968,510</u>	<u>38,804</u>
Common Pleas Jury Commission				
Personal Services	87,745	91,371	91,093	278
Materials and Supplies	615	615	615	-
Contractual Services	<u>150</u>	<u>150</u>	<u>116</u>	<u>34</u>
Total Common Pleas Jury Commission	<u>88,510</u>	<u>92,136</u>	<u>91,824</u>	<u>312</u>
Juvenile Court				
Personal Services	2,408,354	2,748,554	2,746,683	1,871
Materials and Supplies	46,226	48,226	47,030	1,196
Contractual Services	187,461	256,853	255,831	1,022
Capital Outlay	32,000	6,908	6,907	1
Other	<u>33,863</u>	<u>20,863</u>	<u>20,797</u>	<u>66</u>
Total Juvenile Court	<u>2,707,904</u>	<u>3,081,404</u>	<u>3,077,248</u>	<u>4,156</u>
Probate Court				
Personal Services	332,750	369,975	353,657	16,318
Materials and Supplies	12,306	9,506	9,411	95
Contractual Services	58,808	73,168	72,423	745
Capital Outlay	3,000	5,775	5,768	7
Other	<u>1,000</u>	<u>1,440</u>	<u>1,061</u>	<u>379</u>
Total Probate Court	<u>407,864</u>	<u>459,864</u>	<u>442,320</u>	<u>17,544</u>
Clerk of Courts				
Personal Services	671,225	677,225	669,474	7,751
Materials and Supplies	7,488	8,488	8,418	70
Contractual Services	197,350	190,350	188,331	2,019
Other	<u>1,100</u>	<u>1,100</u>	<u>831</u>	<u>269</u>
Total Clerk of Courts	<u>877,163</u>	<u>877,163</u>	<u>867,054</u>	<u>10,109</u>
Public Defender				
Personal Services	876,120	1,056,320	1,053,255	3,065
Materials and Supplies	5,237	5,537	5,469	68
Contractual Services	1,094,504	1,044,799	1,032,382	12,417
Capital Outlay	3,900	-	-	-
Other	<u>850</u>	<u>550</u>	<u>486</u>	<u>64</u>
Total Public Defender	<u>1,980,611</u>	<u>2,107,206</u>	<u>2,091,592</u>	<u>15,614</u>
Municipal Court				
Personal Services	468,695	478,495	476,384	2,111
Contractual Services	<u>40,642</u>	<u>40,642</u>	<u>30,954</u>	<u>9,688</u>
Total Municipal Court	<u>509,337</u>	<u>519,137</u>	<u>507,338</u>	<u>11,799</u>
Total General Government - Judicial	\$ 9,486,732	\$ 10,323,937	\$ 10,223,830	\$ 100,107

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Basis) - General Fund (continued)
For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Public Safety				
Sheriff				
Personal Services	\$ 8,989,272	\$ 9,822,722	\$ 9,788,183	\$ 34,539
Materials and Supplies	678,358	728,358	682,839	45,519
Contractual Services	2,219,918	2,368,968	2,353,179	15,789
Capital Outlay	252,353	337,353	335,120	2,233
Other	76,908	59,408	58,850	558
Total Sheriff	<u>12,216,809</u>	<u>13,316,809</u>	<u>13,218,171</u>	<u>98,638</u>
Sheriff's Rotary				
Personal Services	1,004,500	1,932,500	1,888,936	43,564
Materials and Supplies	61,825	96,416	96,182	234
Contractual Service	8,628	12,628	12,253	375
Capital Outlay	10,000	5,000	4,821	179
Other	513,592	2,000	650	1,350
Total Sheriff's Rotary	<u>1,598,545</u>	<u>2,048,544</u>	<u>2,002,842</u>	<u>45,702</u>
Coroner				
Personal Services	286,151	411,451	408,763	2,688
Materials and Supplies	20,308	1,908	1,710	198
Contractual Services	75,708	13,508	10,922	2,586
Other	2,000	-	-	-
Total Coroner	<u>384,167</u>	<u>426,867</u>	<u>421,395</u>	<u>5,472</u>
Building Inspection				
Personal Services	515,000	569,000	564,755	4,245
Materials and Supplies	21,650	21,650	18,693	2,957
Contractual Services	22,024	34,024	33,497	527
Capital Outlay	15,935	40,935	3,923	37,012
Other	5,000	3,000	1,706	1,294
Total Building Inspection	<u>579,609</u>	<u>668,609</u>	<u>622,574</u>	<u>46,035</u>
Emergency Preparedness/HAZMAT				
Personal Services	36,000	100,297	80,490	19,807
Materials and Supplies	845	845	521	324
Contractual Services	16,617	10,867	10,389	478
Capital Outlay	275	275	275	-
Other	720	1,470	958	512
Total Emergency Preparedness/HAZMAT	<u>54,457</u>	<u>113,754</u>	<u>92,633</u>	<u>21,121</u>
Total Public Safety	<u>14,833,587</u>	<u>16,574,583</u>	<u>16,357,615</u>	<u>216,968</u>
Public Works				
Buildings and Grounds Capital				
Personal Services	-	13,738	12,348	1,390
Materials and Supplies	-	7,878	7,878	-
Contractual Service	-	26,350	15,777	10,573
Capital Outlay	2,240,579	2,240,579	2,082,456	158,123
Total Public Works	<u>\$ 2,240,579</u>	<u>\$ 2,288,545</u>	<u>\$ 2,118,459</u>	<u>\$ 170,086</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual (Non-GAAP Basis) - General Fund (continued)
 For the Year Ended December 31, 2003

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Human Services				
Veteran's Service Commission				
Personal Services	\$ 275,500	\$ 657,500	\$ 582,552	\$ 74,948
Materials and Supplies	10,808	10,808	10,066	742
Contractual Services	20,563	13,563	10,752	2,811
Capital Outlay	48,000	58,000	56,172	1,828
Other	296,052	261,052	186,139	74,913
Total Human Services	<u>650,923</u>	<u>1,000,923</u>	<u>845,681</u>	<u>155,242</u>
Other				
Unclaimed Monies				
Other	340,103	640,103	365,161	274,942
Real and Personal Tax Overpayment				
Other	1,676,211	1,676,211	736,526	939,685
Total Other	<u>2,016,314</u>	<u>2,316,314</u>	<u>1,101,687</u>	<u>1,214,627</u>
Total Intergovernmental	<u>5,444,528</u>	<u>5,573,593</u>	<u>5,573,593</u>	<u>-</u>
Total Expenditures	<u>48,400,254</u>	<u>52,769,267</u>	<u>48,965,999</u>	<u>3,803,268</u>
Deficiency of Revenues Under Expenditures	<u>(8,294,036)</u>	<u>(9,126,049)</u>	<u>(4,700,409)</u>	<u>4,425,640</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	8,254	8,254
Advances - In	-	-	78,837	78,837
Advances - Out	-	(78,837)	(78,837)	-
Transfers - Out	(86,685)	-	-	-
Total Other Financing Sources (Uses)	<u>(86,685)</u>	<u>(78,837)</u>	<u>8,254</u>	<u>87,091</u>
Net Change in Fund Balance	(8,380,721)	(9,204,886)	(4,692,155)	4,512,731
Fund Balance at Beginning of Year	6,547,589	6,547,589	6,547,589	-
Prior Year Encumbrances Appropriated	<u>3,726,703</u>	<u>3,726,703</u>	<u>3,726,703</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,893,571</u>	<u>\$ 1,069,406</u>	<u>\$ 5,582,137</u>	<u>\$ 4,512,731</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 18,014,070	\$ 18,014,070	\$ 18,185,479	\$ 171,409
Charges for Services	197,238	197,238	250,089	52,851
Intergovernmental	10,741,734	10,901,294	11,788,768	887,474
Rent	-	-	1,108	1,108
Other	<u>726,674</u>	<u>757,436</u>	<u>585,028</u>	<u>(172,408)</u>
Total Revenues	<u>29,679,716</u>	<u>29,870,038</u>	<u>30,810,472</u>	<u>940,434</u>
Expenditures				
Current				
Health				
Personal Services	29,228,097	29,372,285	28,802,836	569,449
Materials and Supplies	1,303,067	1,467,532	1,394,618	72,914
Contractual Services	4,063,537	4,280,105	4,029,944	250,161
Capital Outlay	10,600	308,925	308,083	842
Other	<u>1,815,460</u>	<u>1,845,039</u>	<u>1,268,242</u>	<u>576,797</u>
Total Expenditures	<u>36,420,761</u>	<u>37,273,886</u>	<u>35,803,723</u>	<u>1,470,163</u>
Deficiency of Revenues Under Expenditures	(6,741,045)	(7,403,848)	(4,993,251)	2,410,597
Other Financing Sources (Uses)				
Advances In		4,145	4,145	-
Advances Out		(4,145)	(4,145)	-
Transfers Out	<u>(253,940)</u>	<u>(435,688)</u>	<u>(412,314)</u>	<u>23,374</u>
Total Other Financing Sources (Uses)	<u>(253,940)</u>	<u>(435,688)</u>	<u>(412,314)</u>	<u>23,374</u>
Net Change in Fund Balance	(6,994,985)	(7,839,536)	(5,405,565)	2,433,971
Fund Balance Beginning of Year	14,183,207	14,183,207	14,183,207	-
Prior Year Encumbrances Appropriated	<u>484,995</u>	<u>484,995</u>	<u>484,995</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 7,673,217</u>	<u>\$ 6,828,666</u>	<u>\$ 9,262,637</u>	<u>\$ 2,433,971</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, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,089,194	\$ 5,089,194	\$ 5,068,345	\$ (20,849)
Charges for Services	72,000	186,000	191,095	5,095
Intergovernmental	18,972,650	18,893,114	19,534,876	641,762
Interest		700	183	(517)
Other	4,000	226,834	226,834	-
Total Revenues	<u>24,137,844</u>	<u>24,395,842</u>	<u>25,021,333</u>	<u>625,491</u>
Expenditures				
Current				
Health				
Personal Services	1,604,580	1,713,678	1,656,125	57,553
Materials and Supplies	46,662	93,124	85,414	7,710
Contractual Services	22,768,071	23,956,885	22,553,789	1,403,096
Capital Outlay	21,414	89,093	86,529	2,564
Other	56,377	312,520	308,181	4,339
Total Expenditures	<u>24,497,104</u>	<u>26,165,300</u>	<u>24,690,038</u>	<u>1,475,262</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(359,260)	(1,769,458)	331,295	2,100,753
Fund Balance Beginning of Year	2,156,648	2,156,648	2,156,648	-
Prior Year Encumbrances Appropriated	358,560	358,560	358,560	-
Fund Balance End of Year	<u>\$ 2,155,948</u>	<u>\$ 745,750</u>	<u>\$ 2,846,503</u>	<u>\$ 2,100,753</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, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 5,333,800	\$ 5,333,800	\$ 5,315,132	\$ (18,668)
Charges for Services	1,050,000	1,050,000	1,141,105	91,105
Intergovernmental	14,050,000	14,050,000	13,441,017	(608,983)
Other	<u>698,709</u>	<u>698,709</u>	<u>283,648</u>	<u>(415,061)</u>
Total Revenues	<u>21,132,509</u>	<u>21,132,509</u>	<u>20,180,902</u>	<u>(951,607)</u>
Expenditures				
Current				
Human Services				
Personal Services	4,465,004	4,465,004	4,400,534	64,470
Materials and Supplies	31,000	31,000	17,616	13,384
Contractual Services	13,970,685	17,499,685	16,816,044	683,641
Capital Outlay	75,000	75,000	13,499	61,501
Other	<u>3,391,971</u>	<u>3,451,971</u>	<u>2,930,837</u>	<u>521,134</u>
Total Expenditures	<u>21,933,660</u>	<u>25,522,660</u>	<u>24,178,530</u>	<u>1,344,130</u>
Deficiency of Revenues Under Expenditures	(801,151)	(4,390,151)	(3,997,628)	392,523
Fund Balance Beginning of Year	2,031,344	2,031,344	2,031,344	-
Prior Year Encumbrances Appropriated	<u>3,452,660</u>	<u>3,452,660</u>	<u>3,452,660</u>	-
Fund Balance End of Year	<u>\$ 4,682,853</u>	<u>\$ 1,093,853</u>	<u>\$ 1,486,376</u>	<u>\$ 392,523</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, 2003

	Original	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues				
Intergovernmental	\$ 45,000,000	\$ 45,000,000	\$ 41,105,287	\$ (3,894,713)
Other	<u>375,000</u>	<u>375,000</u>	<u>843,166</u>	<u>468,166</u>
Total Revenues	<u>45,375,000</u>	<u>45,375,000</u>	<u>41,948,453</u>	<u>(3,426,547)</u>
Expenditures				
Current				
Human Services				
Personal Services	22,269,244	22,269,244	21,585,866	683,378
Materials and Supplies	772,366	672,366	429,257	243,109
Contractual Services	21,918,904	21,418,904	18,882,232	2,536,672
Capital Outlay	484,520	484,520	49,007	435,513
Other	<u>1,682,903</u>	<u>2,282,903</u>	<u>2,087,874</u>	<u>195,029</u>
Total Expenditures	<u>47,127,937</u>	<u>47,127,937</u>	<u>43,034,236</u>	<u>4,093,701</u>
Deficiency of Revenues Under Expenditures	(1,752,937)	(1,752,937)	(1,085,783)	667,154
Fund Balance Beginning of Year	3,637,661	3,637,661	3,637,661	-
Prior Year Encumbrances Appropriated	<u>3,812,937</u>	<u>3,812,937</u>	<u>3,812,937</u>	-
Fund Balance End of Year	<u>\$ 5,697,661</u>	<u>\$ 5,697,661</u>	<u>\$ 6,364,815</u>	<u>\$ 667,154</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, 2003

Victim Assistance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 161,334	\$ 142,331	\$ (19,003)
Expenditures			
Current			
Human Services			
Personal Services	224,883	187,588	37,295
Other	9,283	9,283	-
Total Expenditures	<u>234,166</u>	<u>196,871</u>	<u>37,295</u>
Deficiency of Revenues Under Expenditures	(72,832)	(54,540)	18,292
Fund Balance Beginning of Year	67,297	67,297	-
Prior Year Encumbrances Appropriated	<u>5,783</u>	<u>5,783</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 248</u>	<u>\$ 18,540</u>	<u>\$ 18,292</u>

Youth Services

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,909,797	\$ 775,109	\$ (1,134,688)
Expenditures			
Current			
Public Safety			
Personal Services	840,396	514,698	325,698
Materials and Supplies	7,225	3,397	3,828
Contractual Services	1,240,670	570,498	670,172
Capital Outlay	12,500	8,000	4,500
Other	582,518	14,166	568,352
Total Expenditures	<u>2,683,309</u>	<u>1,110,759</u>	<u>1,572,550</u>
Deficiency of Revenues Under Expenditures	(773,512)	(335,650)	437,862
Fund Balance Beginning of Year	1,303,785	1,303,785	-
Prior Year Encumbrances Appropriated	<u>142,582</u>	<u>142,582</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 672,855</u>	<u>\$ 1,110,717</u>	<u>\$ 437,862</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, 2003

Alcohol and Drug Board

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 9,584,856	\$ 6,627,678	\$ (2,957,178)
Other	<u>153,021</u>	<u>147,710</u>	<u>(5,311)</u>
Total Revenues	<u>9,737,877</u>	<u>6,775,388</u>	<u>(2,962,489)</u>
Expenditures			
Current			
Health			
Personal Services	535,217	348,903	186,314
Materials and Supplies	137,345	5,635	131,710
Contractual Services	9,471,824	8,538,340	933,484
Other	<u>236,991</u>	<u>201,449</u>	<u>35,542</u>
Total Expenditures	<u>10,381,377</u>	<u>9,094,327</u>	<u>1,287,050</u>
Deficiency of Revenues Under Expenditures	(643,500)	(2,318,939)	(1,675,439)
Fund Balance Beginning of Year	1,009,641	1,009,641	-
Prior Year Encumbrances Appropriated	<u>394,572</u>	<u>394,572</u>	-
Fund Balance End of Year	<u>\$ 760,713</u>	<u>\$ (914,726)</u>	<u>\$ (1,675,439)</u>

Pass Through Grants

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 41,171	\$ 88,463	\$ 47,292
Intergovernmental	<u>3,227,779</u>	<u>3,227,728</u>	<u>(51)</u>
Total Revenues	<u>3,268,950</u>	<u>3,316,191</u>	<u>47,241</u>
Expenditures			
Intergovernmental	<u>3,344,877</u>	<u>3,344,081</u>	<u>796</u>
Deficiency of Revenues Under Expenditures	(75,927)	(27,890)	48,037
Fund Deficit Beginning of Year	(14,372)	(14,372)	-
Prior Year Encumbrances Appropriated	<u>90,350</u>	<u>90,350</u>	-
Fund Balance End of Year	<u>\$ 51</u>	<u>\$ 48,088</u>	<u>\$ 48,037</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, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 15,000	\$ 11,082	\$ (3,918)
Expenditures			
Current			
General Government - Judicial			
Contractual Services	242,560	242,559	1
Deficiency of Revenues Under Expenditures	(227,560)	(231,477)	(3,917)
Fund Balance Beginning of Year	2,139,258	2,139,258	-
Prior Year Encumbrances Appropriated	242,560	242,560	-
Fund Balance End of Year	<u>\$ 2,154,258</u>	<u>\$ 2,150,341</u>	<u>\$ (3,917)</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, 2003

Real Estate Tax Prepayment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ 18,000	\$ 14,395	\$ (3,605)
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	37,480	24,719	12,761
Materials and Supplies	3,000	-	3,000
Contractual Services	8,000	744	7,256
Capital Outlay	4,208	-	4,208
Total Expenditures	<u>52,688</u>	<u>25,463</u>	<u>27,225</u>
Deficiency of Revenues Under Expenditures	(34,688)	(11,068)	23,620
Fund Balance Beginning of Year	34,208	34,208	-
Prior Year Encumbrances Appropriated	<u>480</u>	<u>480</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 23,620</u>	<u>\$ 23,620</u>

HOME Program

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 2,881,979	\$ 1,260,482	\$ (1,621,497)
Interest	-	394	394
Other	-	206,093	206,093
Total Revenues	<u>2,881,979</u>	<u>1,466,969</u>	<u>(1,415,010)</u>
Expenditures			
Current			
Public Works			
Contractual Services	3,123,899	2,650,117	473,782
Other	20,022	4,059	15,963
Total Expenditures	<u>3,143,921</u>	<u>2,654,176</u>	<u>489,745</u>
Deficiency of Revenues Under Expenditures	(261,942)	(1,187,207)	(925,265)
Fund Deficit Beginning of Year	(1,117,013)	(1,117,013)	-
Prior Year Encumbrances Appropriated	<u>1,398,255</u>	<u>1,398,255</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 19,300</u>	<u>\$ (905,965)</u>	<u>\$ (925,265)</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, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Property and Other Local Taxes	\$ 505,200	\$ 503,115	\$ (2,085)
Intergovernmental	55,000	69,823	14,823
Other	-	25	25
Total Revenues	<u>560,200</u>	<u>572,963</u>	<u>12,763</u>
Expenditures			
Current			
Public Safety			
Personal Services	487,582	472,947	14,635
Materials and Supplies	10,092	3,621	6,471
Contractual Services	54,882	51,506	3,376
Capital Outlay	<u>30,199</u>	<u>1,187</u>	<u>29,012</u>
Total Expenditures	<u>582,755</u>	<u>529,261</u>	<u>53,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,555)	43,702	66,257
Fund Balance Beginning of Year	531,469	531,469	-
Prior Year Encumbrances Appropriated	<u>24,755</u>	<u>24,755</u>	-
Fund Balance End of Year	<u>\$ 533,669</u>	<u>\$ 599,926</u>	<u>\$ 66,257</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,319,000	\$ 1,450,148	\$ 131,148
Other	-	120	120
Total Revenues	<u>1,319,000</u>	<u>1,450,268</u>	<u>131,268</u>
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,172,830	1,069,727	103,103
Materials and Supplies	33,576	22,846	10,730
Contractual Services	143,530	85,133	58,397
Capital Outlay	26,650	4,150	22,500
Other	<u>2,000</u>	<u>224</u>	<u>1,776</u>
Total Expenditures	<u>1,378,586</u>	<u>1,182,080</u>	<u>196,506</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(59,586)	268,188	327,774
Fund Balance Beginning of Year	672,209	672,209	-
Prior Year Encumbrances Appropriated	<u>16,908</u>	<u>16,908</u>	-
Fund Balance End of Year	<u>\$ 629,531</u>	<u>\$ 957,305</u>	<u>\$ 327,774</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, 2003

	<u>Child Assault Prosecution</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 223,876	\$ 223,876	\$ -
Other	-	90	90
Total Revenues	<u>223,876</u>	<u>223,966</u>	<u>90</u>
Expenditures			
Current			
Human Services			
Personal Services	340,887	308,722	32,165
Materials and Supplies	13,963	9,304	4,659
Contractual Services	15,000	6,301	8,699
Capital Outlay	33,472	13,472	20,000
Other	<u>16,000</u>	<u>6,783</u>	<u>9,217</u>
Total Expenditures	<u>419,322</u>	<u>344,582</u>	<u>74,740</u>
Deficiency of Revenues Under Expenditures	(195,446)	(120,616)	74,830
Fund Balance Beginning of Year	191,899	191,899	-
Prior Year Encumbrances Appropriated	<u>3,547</u>	<u>3,547</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 74,830</u>	<u>\$ 74,830</u>

	<u>Community Development</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 3,815,654	\$ 1,213,584	\$ (2,602,070)
Interest	-	1,606	1,606
Other	-	90,156	90,156
Total Revenues	<u>3,815,654</u>	<u>1,305,346</u>	<u>(2,510,308)</u>
Expenditures			
Current			
Public Works			
Materials and Supplies	20,000	3,279	16,721
Contractual Services	3,878,584	1,958,030	1,920,554
Capital Outlay	10,000	-	10,000
Other	<u>145,782</u>	<u>7,675</u>	<u>138,107</u>
Total Expenditures	<u>4,054,366</u>	<u>1,968,984</u>	<u>2,085,382</u>
Deficiency of Revenues Under Expenditures	(238,712)	(663,638)	(424,926)
Fund Deficit Beginning of Year	(339,638)	(339,638)	-
Prior Year Encumbrances Appropriated	<u>649,573</u>	<u>649,573</u>	-
Fund Deficit End of Year	<u>\$ 71,223</u>	<u>\$ (353,703)</u>	<u>\$ (424,926)</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, 2003

Coroner Laboratory

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 43,000	\$ 52,056	\$ 9,056
Expenditures			
Current			
Public Safety			
Personal Services	39,024	32,961	6,063
Materials and Supplies	12,776	11,263	1,513
Contractual Services	104,220	100,421	3,799
Other	1,200	1,132	68
Total Expenditures	157,220	145,777	11,443
Deficiency of Revenues Under Expenditures	(114,220)	(93,721)	20,499
Fund Balance Beginning of Year	104,514	104,514	-
Prior Year Encumbrances Appropriated	9,706	9,706	-
Fund Balance End of Year	\$ -	\$ 20,499	\$ 20,499

Computer Technology

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 985,455	\$ 1,199,216	\$ 213,761
Fines and Forfeitures	29,724	41,123	11,399
Intergovernmental	-	1,442	1,442
Other	61,487	91,365	29,878
Total Revenues	1,076,666	1,333,146	256,480
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	111,987	109,196	2,791
Materials and Supplies	20,500	14,613	5,887
Contractual Services	463,723	415,676	48,047
Capital Outlay	250,110	194,111	55,999
Total General Government - Legislative and Executive	846,320	733,596	112,724
General Government - Judicial			
Personal Services	539,380	515,255	24,125
Materials and Supplies	66,785	52,642	14,143
Contractual Services	186,541	159,569	26,972
Capital Outlay	104,643	98,750	5,893
Other	136,741	118,237	18,504
Total General Government - Judicial	1,034,090	944,453	89,637
Total Expenditures	1,880,410	1,678,049	202,361
Deficiency of Revenues Under Expenditures	(803,744)	(344,903)	458,841
Fund Balance Beginning of Year	761,356	761,356	-
Prior Year Encumbrances Appropriated	98,831	98,831	-
Fund Balance End of Year	\$ 56,443	\$ 515,284	\$ 458,841

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, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 725,000	\$ 617,322	\$ (107,678)
Interest	-	1,256	1,256
Other	<u>350,000</u>	<u>121,706</u>	<u>(228,294)</u>
Total Revenues	<u>1,075,000</u>	<u>740,284</u>	<u>(334,716)</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	1,012,880	807,852	205,028
Materials and Supplies	137,108	25,374	111,734
Contractual Services	475,525	235,377	240,148
Capital Outlay	135,389	23,763	111,626
Other	<u>110,217</u>	<u>5,937</u>	<u>104,280</u>
Total Expenditures	<u>1,871,119</u>	<u>1,098,303</u>	<u>772,816</u>
Deficiency of Revenues Under Expenditures	(796,119)	(358,019)	438,100
Fund Balance Beginning of Year	1,323,730	1,323,730	-
Prior Year Encumbrances Appropriated	<u>48,902</u>	<u>48,902</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 576,513</u>	<u>\$ 1,014,613</u>	<u>\$ 438,100</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, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 525,000	\$ 592,584	\$ 67,584
Fines and Forfeitures	5,000	2,752	(2,248)
Other	<u>10,000</u>	<u>15,049</u>	<u>5,049</u>
Total Revenues	<u>540,000</u>	<u>610,385</u>	<u>70,385</u>
Expenditures			
Current			
Health			
Personal Services	503,720	490,571	13,149
Materials and Supplies	42,724	41,447	1,277
Contractual Services	85,992	75,671	10,321
Capital Outlay	4,578	4,578	-
Other	<u>15,979</u>	<u>12,352</u>	<u>3,627</u>
Total Expenditures	<u>652,993</u>	<u>624,619</u>	<u>28,374</u>
Deficiency of Revenues Under Expenditures	(112,993)	(14,234)	98,759
Other Financing Sources (Uses)			
Advances In	50,000	50,000	-
Advances Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(112,993)	(14,234)	98,759
Fund Balance Beginning of Year	78,624	78,624	-
Prior Year Encumbrances Appropriated	<u>34,644</u>	<u>34,644</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 275</u>	<u>\$ 99,034</u>	<u>\$ 98,759</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, 2003

Immobilization and Impoundment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 5,800	\$ 5,800
Expenditures			
Current			
Public Safety			
Personal Services	49,328	1,583	47,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	(49,328)	4,217	53,545
Fund Balance Beginning of Year	49,328	49,328	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 53,545</u>	<u>\$ 53,545</u>

In - Home Detention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Deficiency of Revenues Under Expenditures	-	-	-
Fund Balance Beginning of Year	428	428	-
Fund Balance End of Year	<u>\$ 428</u>	<u>\$ 428</u>	<u>\$ -</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2003*

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 1,150,000	\$ 1,190,963	\$ 40,963
Charges for Services	75,000	3,456	(71,544)
Licenses and Permits	2,000	4,900	2,900
Fines and Forfeitures	150,000	116,204	(33,796)
Intergovernmental	11,572,123	10,766,094	(806,029)
Special Assessments	2,000	3,676	1,676
Interest	150,000	8,932	(141,068)
Other	<u>4,500</u>	<u>16,962</u>	<u>12,462</u>
Total Revenues	<u>13,105,623</u>	<u>12,111,187</u>	<u>(994,436)</u>
Expenditures			
Current			
Public Works			
Personal Services	7,057,590	7,005,348	52,242
Materials and Supplies	1,723,157	1,650,179	72,978
Contractual Services	1,050,705	920,855	129,850
Capital Outlay	4,890,988	4,523,344	367,644
Other	<u>22,421</u>	<u>14,268</u>	<u>8,153</u>
Total Expenditures	<u>14,744,861</u>	<u>14,113,994</u>	<u>630,867</u>
Deficiency of Revenues Under Expenditures	(1,639,238)	(2,002,807)	(363,569)
Other Financing Sources			
Advances In	170,000	170,000	-
Advances Out	<u>(170,000)</u>	<u>(170,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,639,238)	(2,002,807)	(363,569)
Fund Balance Beginning of Year	501,152	501,152	-
Prior Year Encumbrances Appropriated	<u>1,438,086</u>	<u>1,438,086</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 300,000</u>	<u>\$ (63,569)</u>	<u>\$ (363,569)</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, 2003

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 200,000	\$ 156,015	\$ (43,985)
Expenditures			
Current			
Public Safety			
Materials and Supplies	195,844	139,722	56,122
Contractual Services	17,000	14,059	2,941
Capital Outlay	3,050	3,050	-
Other	7,316	3,468	3,848
Total Expenditures	223,210	160,299	62,911
Deficiency of Revenues Under Expenditures	(23,210)	(4,284)	18,926
Fund Balance Beginning of Year	30,842	30,842	-
Prior Year Encumbrances Appropriated	23,210	23,210	-
Fund Balance End of Year	\$ 30,842	\$ 49,768	\$ 18,926

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 6,000	\$ 8,128	\$ 2,128
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	3,653	3,586	67
Contractual Services	1,330	1,319	11
Capital Outlay	1,300	1,300	-
Other	1,764	1,732	32
Total Expenditures	8,047	7,937	110
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,047)	191	2,238
Fund Balance Beginning of Year	10,047	10,047	-
Prior Year Encumbrances Appropriated	1,047	1,047	-
Fund Balance End of Year	\$ 9,047	\$ 11,285	\$ 2,238

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 2,700,000	\$ 2,704,016	\$ 4,016
Other	1,000	14,383	13,383
Total Revenues	<u>2,701,000</u>	<u>2,718,399</u>	<u>17,399</u>
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	3,021,218	2,411,788	609,430
Materials and Supplies	75,840	21,438	54,402
Contractual Services	419,978	338,781	81,197
Capital Outlay	35,024	14,013	21,011
Other	482,853	481,584	1,269
Total Expenditures	<u>4,034,913</u>	<u>3,267,604</u>	<u>767,309</u>
Deficiency of Revenues Under Expenditures	(1,333,913)	(549,205)	784,708
Fund Balance Beginning of Year	1,235,348	1,235,348	-
Prior Year Encumbrances Appropriated	98,566	98,566	-
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 784,709</u>	<u>\$ 784,708</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 338,556	\$ 345,713	\$ 7,157
Expenditures			
Current			
Public Safety			
Personal Services	321,500	300,969	20,531
Materials and Supplies	23,906	15,246	8,660
Contractual Services	10,000	6,522	3,478
Other	33,679	26,963	6,716
Total Expenditures	<u>389,085</u>	<u>349,700</u>	<u>39,385</u>
Deficiency of Revenues Under Expenditures	(50,529)	(3,987)	46,542
Fund Balance Beginning of Year	30,123	30,123	-
Prior Year Encumbrances Appropriated	20,406	20,406	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 46,542</u>	<u>\$ 46,542</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, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 7,000	\$ 7,551	\$ 551
Intergovernmental	<u>442,032</u>	<u>407,231</u>	<u>(34,801)</u>
Total Revenues	<u>449,032</u>	<u>414,782</u>	<u>(34,250)</u>
Expenditures			
Current			
Public Safety			
Personal Services	362,794	360,043	2,751
Materials and Supplies	16,590	15,917	673
Contractual Services	65,780	55,117	10,663
Capital Outlay	495	495	-
Other	<u>77,687</u>	<u>77,047</u>	<u>640</u>
Total Expenditures	<u>523,346</u>	<u>508,619</u>	<u>14,727</u>
Deficiency of Revenues Under Expenditures	(74,314)	(93,837)	(19,523)
Other Financing Sources (Uses)			
Advances In	21,842	21,848	6
Advances Out	<u>(34,800)</u>	<u>(21,848)</u>	<u>12,952</u>
Total Other Financing Sources (Uses)	<u>(12,958)</u>	<u>-</u>	<u>12,958</u>
Net Change in Fund Balance	(87,272)	(93,837)	(6,565)
Fund Balance Beginning of Year	105,610	105,610	-
Prior Year Encumbrances Appropriated	<u>16,463</u>	<u>16,463</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 34,801</u>	<u>\$ 28,236</u>	<u>\$ (6,565)</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, 2003

Day Reporting

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 129,515	\$ 119,317	\$ (10,198)
Expenditures			
Current			
Public Safety			
Personal Services	115,054	111,990	3,064
Materials and Supplies	12,789	12,309	480
Contractual Services	5,235	4,687	548
Other	67,392	67,017	375
Total Expenditures	<u>200,470</u>	<u>196,003</u>	<u>4,467</u>
Deficiency of Revenues Under Expenditures	(70,955)	(76,686)	(5,731)
Other Financing Sources (Uses)			
Advances In	2,844	2,844	-
Advances Out	(10,198)	(2,844)	7,354
Total Other Financing Sources (Uses)	<u>(7,354)</u>	<u>-</u>	<u>7,354</u>
Net Change in Fund Balance	(78,309)	(76,686)	1,623
Fund Balance Beginning of Year	86,755	86,755	-
Prior Year Encumbrances Appropriated	<u>1,872</u>	<u>1,872</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 10,318</u>	<u>\$ 11,941</u>	<u>\$ 1,623</u>

Bureau of Justice Assistance Block Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 5,104,293	\$ 136,793	\$ (4,967,500)
Interest	2,849	3,049	200
Total Revenues	<u>5,107,142</u>	<u>139,842</u>	<u>(4,967,300)</u>
Expenditures			
Current			
Public Safety			
Personal Services	12,896	12,896	-
Materials and Supplies	3,798	3,703	95
Capital Outlay	277,110	267,250	9,860
Other	114,059	162	113,897
Total Expenditures	<u>407,863</u>	<u>284,011</u>	<u>123,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,699,279	(144,169)	(4,843,448)
Fund Balance Beginning of Year	<u>268,222</u>	<u>268,222</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,967,501</u>	<u>\$ 124,053</u>	<u>\$ (4,843,448)</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, 2003

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 6,000	\$ -	\$ (6,000)
Intergovernmental	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>
Total Revenues	<u>41,000</u>	<u>-</u>	<u>(41,000)</u>
Expenditures			
Current			
Public Safety			
Materials and Supplies	20,050	9,821	10,229
Contractual Services	15,034	10,479	4,555
Capital Outlay	3,000	-	3,000
Other	<u>3,000</u>	<u>1,736</u>	<u>1,264</u>
Total Expenditures	<u>41,084</u>	<u>22,036</u>	<u>19,048</u>
Deficiency of Revenues Under Expenditures	(84)	(22,036)	(21,952)
Fund Balance Beginning of Year	99,255	99,255	-
Prior Year Encumbrances Appropriated	<u>11,084</u>	<u>11,084</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 110,255</u>	<u>\$ 88,303</u>	<u>\$ (21,952)</u>

House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 109,107	\$ 101,665	\$ (7,442)
Expenditures			
Current			
Public Safety			
Contractual Services	<u>112,882</u>	<u>35,241</u>	<u>77,641</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,775)	66,424	70,199
Fund Balance Beginning of Year	<u>110,922</u>	<u>110,922</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 107,147</u>	<u>\$ 177,346</u>	<u>\$ 70,199</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, 2003

Prosecutor's Career Drug Unit

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 61,023	\$ 52,161	\$ (8,862)
Expenditures			
Current			
Public Safety			
Personal Services	60,896	52,033	8,863
Contractual Services	127	127	-
Total Expenditures	<u>61,023</u>	<u>52,160</u>	<u>8,863</u>
Excess of Revenues Over Expenditures	-	1	1
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 1,087	\$ 1,087
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	1,087	1,087
Fund Balance Beginning of Year	<u>5,363</u>	<u>5,363</u>	-
Fund Balance End of Year	<u>\$ 5,363</u>	<u>\$ 6,450</u>	<u>\$ 1,087</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, 2003

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 3,616	\$ 3,616
Expenditures			
Current			
Public Safety			
Materials and Supplies	10,000	9,212	788
Other	12,697	1,311	11,386
Total Expenditures	<u>22,697</u>	<u>10,523</u>	<u>12,174</u>
Deficiency of Revenues Under Expenditures	(22,697)	(6,907)	15,790
Fund Balance Beginning of Year	<u>22,697</u>	<u>22,697</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 15,790</u>	<u>\$ 15,790</u>

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 173,260	\$ 130,300	\$ (42,960)
Expenditures			
Current			
Public Safety			
Personal Services	182,165	139,205	42,960
Contractual Services	85	85	-
Total Expenditures	<u>182,250</u>	<u>139,290</u>	<u>42,960</u>
Deficiency of Revenues Under Expenditures	(8,990)	(8,990)	-
Fund Balance Beginning of Year	<u>16,085</u>	<u>16,085</u>	-
Fund Balance End of Year	<u>\$ 7,095</u>	<u>\$ 7,095</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, 2003

Community Prosecution Program			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 80,000	\$ 75,000	\$ (5,000)
Expenditures			
Public Safety			
Personal Services	88,865	82,870	5,995
Deficiency of Revenues Under Expenditures	(8,865)	(7,870)	995
Fund Balance Beginning of Year	8,865	8,865	-
Fund Balance End of Year	\$ -	\$ 995	\$ 995

Program for Addiction Rehabilitation			
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 34,900	\$ 34,900
Expenditures			
Current			
Public Safety			
Contractual Services	94,200	88,635	5,565
Deficiency of Revenues Under Expenditures	(94,200)	(53,735)	40,465
Fund Deficit Beginning of Year	(17,342)	(17,342)	-
Prior Year Encumbrances Appropriated	94,200	94,200	-
Fund Balance End of Year	\$ (17,342)	\$ 23,123	\$ 40,465

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

Emergency Preparedness Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 398,577	\$ 152,884	\$ (245,693)
Expenditures			
Public Safety			
Personal Services	15,155	10,456	4,699
Materials and Supplies	43,176	25,950	17,226
Contractual Services	5,875	5,875	-
Capital Outlay	14,045	12,860	1,185
Other	<u>375,095</u>	<u>83,676</u>	<u>291,419</u>
Total Expenditures	<u>453,346</u>	<u>138,817</u>	<u>314,529</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,769)	14,067	68,836
Fund Balance Beginning of Year	54,470	54,470	-
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1</u>	<u>\$ 68,837</u>	<u>\$ 68,836</u>

Juvenile Justice

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 139,983	\$ 169,805	\$ 29,822
Other	<u>400</u>	<u>400</u>	<u>-</u>
Total Revenues	<u>140,383</u>	<u>170,205</u>	<u>29,822</u>
Expenditures			
Current			
Public Safety			
Personal Services	54,277	54,277	-
Materials and Supplies	31,537	31,537	-
Contractual Services	16,854	16,854	-
Capital Outlay	23,526	23,526	-
Other	<u>14,189</u>	<u>14,189</u>	<u>-</u>
Total Expenditures	<u>140,383</u>	<u>140,383</u>	<u>-</u>
Excess of Revenues Over Expenditures	-	29,822	29,822
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 29,822</u>	<u>\$ 29,822</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, 2003

	<u>Recycle Ohio Litter Grant</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Intergovernmental	\$ 126,905	\$ 98,210	\$ (28,695)
Expenditures			
Current			
Public Works			
Other	160,013	152,500	7,513
Deficiency of Revenues Under Expenditures	(33,108)	(54,290)	(21,182)
Fund Deficit Beginning of Year	(20,995)	(20,995)	-
Prior Year Encumbrances Appropriated	54,103	54,103	-
Fund Deficit End of Year	\$ -	\$ (21,182)	\$ (21,182)

	<u>Children's Trust State Grant</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	3,838	3,838	-
Fund Balance End of Year	\$ 3,838	\$ 3,838	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

Computer Justice Information System

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 100,000	\$ 100,000	\$ -
Expenditures			
Current			
General Government - Judicial			
Contractual Services	50,000	50,000	-
Capital Outlay	49,776	49,776	-
Other	224	168	56
Total Expenditures	100,000	99,944	56
Excess of Revenues Over Expenditures	-	56	56
Fund Deficit Beginning of Year	(98,617)	(98,617)	-
Prior Year Encumbrances Appropriated	99,776	99,776	-
Fund Balance End of Year	\$ 1,159	\$ 1,215	\$ 56

Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 15,000	\$ 8,824	\$ (6,176)
Intergovernmental	45,310	41,741	(3,569)
Total Revenues	60,310	50,565	(9,745)
Expenditures			
Current			
General Government - Judicial			
Personal Services	40,996	23,008	17,988
Materials and Supplies	14,482	14,102	380
Contractual Services	10,104	4,205	5,899
Other	7,575	1,400	6,175
Total Expenditures	73,157	42,715	30,442
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,847)	7,850	20,697
Fund Balance Beginning of Year	29,569	29,569	-
Prior Year Encumbrances Appropriated	445	445	-
Fund Balance End of Year	\$ 17,167	\$ 37,864	\$ 20,697

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 60,000	\$ 65,640	\$ 5,640
Expenditures			
Current			
General Government - Judicial			
Personal Services	31,738	30,503	1,235
Materials and Supplies	500	492	8
Contractual Services	38,509	38,140	369
Other	570	509	61
Total Expenditures	<u>71,317</u>	<u>69,644</u>	<u>1,673</u>
Deficiency of Revenues Under Expenditures	(11,317)	(4,004)	7,313
Fund Balance Beginning of Year	10,617	10,617	-
Prior Year Encumbrances Appropriated	734	734	-
Fund Balance End of Year	<u>\$ 34</u>	<u>\$ 7,347</u>	<u>\$ 7,313</u>

	Common Pleas Mediation		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 220,000	\$ 254,728	\$ 34,728
Expenditures			
Current			
General Government - Judicial			
Personal Services	370,852	364,598	6,254
Materials and Supplies	50,703	-	50,703
Contractual Services	19,200	16,475	2,725
Total Expenditures	<u>440,755</u>	<u>381,073</u>	<u>59,682</u>
Deficiency of Revenues Under Expenditures	(220,755)	(126,345)	94,410
Fund Balance Beginning of Year	233,613	233,613	-
Prior Year Encumbrances Appropriated	6,200	6,200	-
Fund Balance End of Year	<u>\$ 19,058</u>	<u>\$ 113,468</u>	<u>\$ 94,410</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, 2003

Probate Court Security Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Current			
General Government - Judicial			
Capital Outlay	18,000	-	18,000
Deficiency of Revenues Under Expenditures	(18,000)	-	18,000
Fund Balance Beginning of Year	18,000	18,000	-
Fund Balance End of Year	\$ -	\$ 18,000	\$ 18,000

Belden School Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Total Expenditures	-	-	-
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	64,613	64,613	-
Fund Balance End of Year	\$ 64,613	\$ 64,613	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Geographic Information Systems
For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 675,000	\$ 649,450	\$ (25,550)
Expenditures			
Current			
Public Works			
Materials and Supplies	1,992	1,992	-
Contractual Services	593,000	593,000	-
Capital Outlay	80,008	78,700	1,308
Total Expenditures	<u>675,000</u>	<u>673,692</u>	<u>1,308</u>
Deficiency of Revenues Under Expenditures	-	(24,242)	(24,242)
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ (24,242)</u>	<u>\$ (24,242)</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, 2003

Special Assessment Bond Retirement

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Special Assessments	\$ 450,000	\$ 412,775	\$ (37,225)
Expenditures			
Debt Service			
Principal Retirement	382,227	245,000	137,227
Interest and Fiscal Charges	227,593	207,593	20,000
Total Expenditures	<u>609,820</u>	<u>452,593</u>	<u>157,227</u>
Deficiency of Revenues Under Expenditures	(159,820)	(39,818)	120,002
Fund Balance Beginning of Year	<u>159,820</u>	<u>159,820</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 120,002</u>	<u>\$ 120,002</u>

General Obligation Bond Retirement

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis)
 For the Year Ended December 31, 2003

Jail Capital Improvements

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

Mental Retardation and Developmental Disabilities Capital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other	\$ -	\$ 5,546	\$ 5,546
Expenditures			
Capital Outlay			
Capital Outlay	507,398	398,044	109,354
Deficiency of Revenues Under Expenditures	(507,398)	(392,498)	114,900
Other Financing Sources			
Transfers In	350,000	412,314	62,314
Net Change in Fund Balance	(157,398)	19,816	177,214
Fund Balance Beginning of Year	289,180	289,180	-
Prior Year Encumbrances Appropriated	7,398	7,398	-
Fund Balance End of Year	<u>\$ 139,180</u>	<u>\$ 316,394</u>	<u>\$ 177,214</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, 2003

Courthouse Restoration

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Capital Outlay			
Capital Outlay	295,130	295,130	-
Deficiency of Revenues Under Expenditures	(295,130)	(295,130)	-
Fund Balance Beginning of Year	35,275	35,275	-
Prior Year Encumbrances Appropriated	295,130	295,130	-
Fund Balance End of Year	<u>\$ 35,275</u>	<u>\$ 35,275</u>	<u>\$ -</u>

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 16,349,730	\$ 4,265,431	\$ (12,084,299)
Expenditures			
Capital Outlay			
Capital Outlay	16,349,730	4,265,431	12,084,299
Excess of Revenues Over Expenditures	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2003

	Permanent Improvement		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	\$ -	\$ 9,627	\$ 9,627
Expenditures			
Capital Outlay			
Capital Outlay	<u>536,763</u>	<u>504,813</u>	<u>31,950</u>
Deficiency of Revenues Under Expenditures	<u>(536,763)</u>	<u>(495,186)</u>	<u>41,577</u>
Fund Balance Beginning of Year	<u>11,378,010</u>	<u>11,378,010</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>263,763</u>	<u>263,763</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,105,010</u>	<u>\$ 11,146,587</u>	<u>\$ 41,577</u>

	Survey Monument		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	\$ 18,475	\$ 18,975	\$ 500
Expenditures			
Capital Outlay			
Capital Outlay	<u>16,359</u>	<u>14,797</u>	<u>1,562</u>
Excess of Revenues Over Expenditures	<u>2,116</u>	<u>4,178</u>	<u>2,062</u>
Fund Balance Beginning of Year	<u>659</u>	<u>659</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,775</u>	<u>\$ 4,837</u>	<u>\$ 2,062</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 16,450,000	\$ 16,066,019	\$ (383,981)
Intergovernmental	137,876	-	(137,876)
Special Assessments	660,301	522,424	(137,877)
Interest	200,000	95,156	(104,844)
Other Operating Revenues	50,000	221,097	171,097
Proceeds of Notes	<u>4,620,000</u>	<u>4,305,576</u>	<u>(314,424)</u>
Total Revenues	<u>22,118,177</u>	<u>21,210,272</u>	<u>(907,905)</u>
Expenses			
Current			
Personal Services	4,286,000	4,117,321	168,679
Contractual Services	8,773,497	7,933,384	840,113
Materials and Supplies	1,039,830	861,709	178,121
Other Operating Expenses	651,044	448,783	202,261
Capital Outlay	11,402,141	8,003,539	3,398,602
Debt Service			
Principal Retirement	2,501,169	2,452,547	48,622
Interest and Fiscal Charges	1,828,925	1,773,668	55,257
Bond Issuance Cost	<u>-</u>	<u>508,871</u>	<u>(508,871)</u>
Total Expenses	<u>30,482,606</u>	<u>26,099,822</u>	<u>4,382,784</u>
Deficiency of Revenues Under Expenses	(8,364,429)	(4,889,550)	3,474,879
Other Financing Sources (Uses)			
Proceeds of Bond Refunding	-	13,875,063	13,875,063
Payment to Escrow Agent	-	(13,330,000)	(13,330,000)
Accrued Interest on Bonds Sold	<u>-</u>	<u>(33,608)</u>	<u>(33,608)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>511,455</u>	<u>511,455</u>
Net Change in Fund Equity	(8,364,429)	(4,378,095)	3,986,334
Fund Equity Beginning of Year	6,722,713	6,722,713	-
Prior Year Encumbrances Appropriated	<u>4,029,460</u>	<u>4,029,460</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 2,387,744</u>	<u>\$ 6,374,078</u>	<u>\$ 3,986,334</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, 2003

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 480,000	\$ 562,759	\$ 82,759
Special Assessments	17,202	17,201	(1)
Proceeds of Notes	<u>1,319,632</u>	<u>1,564,424</u>	<u>244,792</u>
Total Revenues	<u>1,816,834</u>	<u>2,144,384</u>	<u>327,550</u>
Expenses			
Current			
Personal Services	55,500	52,847	2,653
Contractual Services	345,210	271,635	73,575
Materials and Supplies	40,000	22,632	17,368
Other Operating Expenses	12,312	4,281	8,031
Capital Outlay	1,339,632	1,319,629	20,003
Debt Service			
Principal Retirement	96,251	332,173	(235,922)
Interest and Fiscal Charges	<u>50,748</u>	<u>55,249</u>	<u>(4,501)</u>
Total Expenses	<u>1,939,653</u>	<u>2,058,446</u>	<u>(118,793)</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	(122,819)	85,938	208,757
Fund Equity Beginning of Year	492,305	492,305	-
Prior Year Encumbrances Appropriated	<u>47,820</u>	<u>47,820</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 417,306</u>	<u>\$ 626,063</u>	<u>\$ 208,757</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, 2003

Molly Stark Hospital

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<i>Total Expenses</i>	-	-	-
<i>Excess of Revenues Over Expenses</i>	-	-	-
<i>Fund Equity Beginning of Year</i>	10	10	-
<i>Prior Year Encumbrances Appropriated</i>	-	-	-
<i>Fund Equity End of Year</i>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

Nist Nursing Home

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Revenues</i>			
Charges for Services	-	3,464	3,464
<i>Expenses</i>			
Current			
Contractual Services	21,300	-	21,300
Other Operating Expenses	10,000	-	10,000
<i>Total Expenses</i>	<u>31,300</u>	<u>-</u>	<u>31,300</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenses</i>	(31,300)	3,464	34,764
<i>Fund Equity Beginning of Year</i>	<u>66,490</u>	<u>66,490</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u>\$ 35,190</u>	<u>\$ 69,954</u>	<u>\$ 34,764</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, 2003

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 6,000,000	\$ 6,219,599	\$ 219,599
Expenses			
Current			
Contractual Services	503,112	57,509	445,603
Claims	9,347,963	8,962,661	385,302
Materials and Supplies	5,000	1,933	3,067
Other Operating Expenses	5,000	-	5,000
Capital Outlay	<u>5,000</u>	<u>1,385</u>	<u>3,615</u>
Total Expenses	<u>9,866,075</u>	<u>9,023,488</u>	<u>842,587</u>
Deficiency of Revenues Under Expenses	(3,866,075)	(2,803,889)	1,062,186
Fund Equity Beginning of Year	3,405,831	3,405,831	-
Prior Year Encumbrances Appropriated	<u>611,075</u>	<u>611,075</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 150,831</u>	<u>\$ 1,213,017</u>	<u>\$ 1,062,186</u>

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Other Operating Revenues	\$ -	\$ 44,307	\$ 44,307
Expenses			
Current			
Contractual Services	104,493	35,958	68,535
Claims	4,175,000	1,583,110	2,591,890
Materials and Supplies	5,000	551	4,449
Other Operating Expenses	5,000	-	5,000
Capital Outlay	<u>5,000</u>	<u>1,838</u>	<u>3,162</u>
Total Expenses	<u>4,294,493</u>	<u>1,621,457</u>	<u>2,673,036</u>
Deficiency of Revenues Under Expenses	(4,294,493)	(1,577,150)	2,717,343
Fund Equity Beginning of Year	8,057,279	8,057,279	-
Prior Year Encumbrances Appropriated	<u>4,493</u>	<u>4,493</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 3,767,279</u>	<u>\$ 6,484,622</u>	<u>\$ 2,717,343</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, 2003

George C. Brissel

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

MRDD Gifts & Donations

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Interest	\$ -	\$ 5,043	\$ 5,043
Other	<u>10,000</u>	<u>69,440</u>	<u>59,440</u>
Total Revenues	<u>10,000</u>	<u>74,483</u>	<u>64,483</u>
Expenditures			
Current			
Contractual Services	<u>73,250</u>	<u>73,250</u>	-
Excess (Deficiency) of Revenues Over (Under) Expenses	(63,250)	1,233	64,483
Fund Balance Beginning of Year	<u>407,092</u>	<u>407,092</u>	-
Fund Balance End of Year	<u>\$ 343,842</u>	<u>\$ 408,325</u>	<u>\$ 64,483</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Juvenile Court Gifts & Donations
For the Year Ended December 31, 2003*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	\$ 11,214	\$ 11,214	\$ -
Expenditures			
Current			
General Government - Judicial			
Personal Services	2,872	2,872	-
Materials and Supplies	500	51	449
Contractual Services	800	661	139
Other	<u>7,042</u>	<u>4,996</u>	<u>2,046</u>
Total Expenditures	<u>11,214</u>	<u>8,580</u>	<u>2,634</u>
Excess of Revenues Over Expenses	-	2,634	2,634
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 2,634</u>	<u>\$ 2,634</u>



Statistical Section

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STARK COUNTY, OHIO
General Fund Expenditures by Function
Last Ten Years

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
General Government:										
Legislative and Executive	\$ 11,918,540	\$ 12,461,254	\$ 14,069,643	\$ 13,309,751	\$ 10,416,514	\$ 12,824,019	\$ 10,131,364	\$ 8,799,621	\$ 8,431,291	\$ 8,131,928
Judicial	9,734,511	10,178,534	9,097,380	8,104,886	7,603,749	6,390,079	5,460,190	5,688,309	6,073,295	6,136,674
Public Safety	15,750,182	16,416,828	16,775,793	16,748,305	13,007,445	12,388,108	12,074,992	12,607,941	12,587,352	10,606,536
Public Works	343,441	968,904	495,340	1,060,740	451,309	601,849	533,566	288,877	84,044	136,703
Health	-	-	478	-	30,916	-	461,572	429,440	370,929	440,023
Human Services	818,095	791,004	757,218	703,110	653,112	743,761	601,194	531,911	478,895	573,497
Conservation and Recreation	-	-	-	290,400	168,873	63,906	155,623	106,856	65,871	-
Economic Development and Assistance	-	-	-	-	45,000	80,774	55,000	-	-	-
Other	889,611	694,952	1,310,711	437,133	652,905	695,036	642,726	449,794	246,108	725,850
Intergovernmental	5,375,726	6,201,663	6,444,825	6,098,763	4,761,599	4,219,338	90,000	170,000	369,311	-
Principal Retirement	79,965	353,674	336,112	384,084	1,028,957	6,738,553	735,564	715,154	490,254	-
Interest and Fiscal Charges	<u>1,698</u>	<u>12,698</u>	<u>33,492</u>	<u>46,263</u>	<u>79,962</u>	<u>113,792</u>	<u>154,765</u>	<u>157,359</u>	<u>47,884</u>	<u>38,138</u>
Total Expenditures	<u>\$ 44,911,769</u>	<u>\$ 48,079,511</u>	<u>\$ 49,320,992</u>	<u>\$ 47,183,435</u>	<u>\$ 38,900,341</u>	<u>\$ 44,859,215</u>	<u>\$ 31,096,556</u>	<u>\$ 29,945,262</u>	<u>\$ 29,245,234</u>	<u>\$ 26,789,349</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

General Fund Revenues by Source

Last Ten Years

	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
Property and Other Local Taxes	\$ 12,633,158	\$ 12,475,840	\$ 12,505,898	\$ 11,041,095	\$ 11,489,976	\$ 11,293,271	\$ 13,742,436	\$ 13,403,712	\$ 12,504,980	\$ 11,632,193
Permissive Sales Tax	4,371,631	135,147	30,712	478,942	6,005,514	9,244,752	8,643,286	8,091,493	3,315,272	84,708
Charges for Services	14,670,171	13,729,182	12,675,471	10,923,865	11,363,861	12,358,007	8,306,666	6,850,771	7,130,521	5,811,903
Licenses and Permits	67,810	64,535	60,700	35,202	635,885	666,554	724,691	664,936	261,992	59,944
Fines and Forfeitures	621,501	373,327	746,256	176,673	185,466	773,623	265,317	620,731	565,198	248,562
Intergovernmental	9,003,657	10,785,908	9,610,784	9,943,107	10,193,298	8,155,852	6,509,325	6,519,325	6,490,955	4,962,903
Interest	1,952,241	3,867,217	7,278,328	9,079,726	5,777,280	6,498,701	6,123,561	4,869,497	4,564,132	2,569,184
Rent	418,420	438,582	467,947	454,598	484,934	552,444	48,405	414,772	-	-
Other	<u>1,707,414</u>	<u>1,744,888</u>	<u>1,649,611</u>	<u>1,248,328</u>	<u>606,409</u>	<u>82,563</u>	<u>813,632</u>	<u>378,828</u>	<u>861,940</u>	<u>1,699,474</u>
Total Revenues	<u>\$ 45,446,003</u>	<u>\$ 43,614,626</u>	<u>\$ 45,025,707</u>	<u>\$ 43,381,536</u>	<u>\$ 46,742,623</u>	<u>\$ 49,625,767</u>	<u>\$ 45,177,319</u>	<u>\$ 41,814,065</u>	<u>\$ 35,694,990</u>	<u>\$ 27,068,871</u>

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
2003	\$ 39,062,282	\$ 37,992,054	97.26 %	\$ 1,240,505	39,232,559	100.44 %	\$ 1,899,675	4.86 %
2002	38,402,470	37,408,410	97.41	1,259,004	38,667,414	100.69	1,803,843	4.70
2001	38,650,675	37,446,814	96.89	1,512,435	38,959,249	100.80	1,841,354	4.76
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11
1995	25,151,335	24,680,234	98.13	525,881	25,206,115	100.22	1,413,479	5.62
1994	25,954,736	25,513,734	98.30	659,750	26,173,484	100.84	1,817,284	7.00

(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

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collected</u>	<u>Outstanding Delinquent Taxes</u>
2003	\$ 7,402,629	\$ 6,890,986	\$ 553,797	\$ 7,444,783	\$ 1,892,043
2002	8,151,747	7,418,644	798,592	8,217,236	2,028,733
2001	8,601,314	7,741,614	610,508	8,352,122	1,380,847
2000	7,970,307	7,760,282	569,326	8,329,608	867,732
1999	7,963,661	7,643,774	333,729	7,977,503	768,074
1998	7,637,697	7,421,379	308,445	7,729,824	803,196
1997	7,266,991	7,167,653	309,959	7,477,612	593,874
1996	7,189,881	7,022,582	337,836	7,360,418	677,158
1995	5,552,128	5,438,286	169,674	5,607,960	467,049
1994	6,040,208	5,933,762	112,897	6,046,659	621,364

Source: Stark County Auditor

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Ratio
2003	\$ 5,371,131,720	\$ 15,346,090,629	\$ 266,683,550	\$ 303,049,489	\$ 733,462,000	\$ 3,056,091,667	\$ 6,371,277,270	\$ 18,705,231,785	34.1%
2002	5,284,095,870	15,097,416,771	257,386,350	292,484,489	849,140,358	3,396,561,432	6,390,622,578	18,786,462,692	34.0
2001	5,207,501,060	14,878,574,457	339,865,070	386,210,307	895,970,175	3,583,880,700	6,443,336,305	18,848,665,464	34.2
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4
1996	3,510,723,240	10,030,637,829	375,481,670	426,683,716	711,869,370	2,847,477,480	4,598,074,280	13,304,799,025	34.6
1995	3,466,908,990	9,905,454,257	386,595,670	439,313,261	677,088,809	2,708,355,236	4,530,593,469	13,053,122,754	34.7
1994	3,162,612,580	9,036,035,943	378,517,020	430,132,977	656,544,314	2,626,177,256	4,197,673,914	12,092,346,176	34.7

(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%, and for tangible personal property 25% (1993-2002).

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	3.50	3.50
Molly Stark Hospital	-	-	-	-	-	-	-	0.50	-	1.00
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	9.60	9.60	9.60	9.60	9.60	9.60	9.60	10.10	8.20	9.20
<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	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Canton - Meyers Lake Village	6.10	6.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	9.00	9.00	9.00	10.00	8.75
Lake - Uniontown Police District	17.30	18.00	16.00	16.80	16.80	17.00	17.00	17.00	15.00	13.75
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	12.80	12.80	12.80	13.30	13.30	13.30	13.30	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	8.10	8.10	8.10	7.60
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.70
Marlboro	9.75	9.95	10.25	10.25	12.75	12.75	9.25	9.10	9.10	9.10
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	7.90	6.90	9.90	9.90	9.90	9.90	7.90	8.30	8.30	8.30
Osnaburg - East Canton Village	5.90	4.90	7.90	7.90	7.90	7.90	5.90	6.30	6.30	6.30
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	9.75	9.25	9.25	8.50	8.50	8.50	8.50	8.50	7.50	7.50
Perry - Navarre Village	8.25	7.75	7.75	7.00	7.00	7.00	7.00	-	-	-
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	11.65	11.40	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	8.70	8.70	8.70	8.70	9.20	9.20	9.20	9.20	9.20	9.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	4.70	4.70	4.70	4.70	4.70	4.70	4.70	5.45	4.45	4.45
Washington	5.00	5.25	5.25	5.25	5.25	5.25	5.25	5.50	5.50	5.50

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
<u>School Districts</u>										
Alliance CSD	54.40	54.40	54.40	54.60	50.70	50.70	50.70	50.70	50.70	50.90
Brown LSD	38.70	38.70	39.41	39.20	40.10	40.10	33.50	33.50	33.50	32.50
Canton CSD	58.20	58.20	59.20	59.20	54.70	54.70	54.70	54.70	52.20	45.30
Canton LSD	46.20	46.20	46.80	47.40	49.10	49.10	49.10	39.30	39.30	39.20
Fairless LSD	46.50	47.40	47.00	48.20	50.70	50.70	50.50	43.80	44.30	51.40
Jackson LSD	48.30	48.50	45.60	44.30	46.60	46.60	46.60	46.60	46.60	46.60
Lake LSD	62.80	62.80	62.80	63.30	57.90	57.90	58.10	58.20	54.30	55.10
Louisville CSD	55.90	55.90	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00
Marlington LSD	48.40	48.40	48.40	48.40	48.90	48.90	48.90	48.90	48.90	48.90
Massillon CSD	52.30	50.50	51.60	51.90	51.80	51.80	52.10	52.30	52.20	54.50
Minerva LSD	45.80	46.50	41.80	42.40	45.00	45.00	44.60	45.80	46.20	46.90
North Canton CSD	65.50	65.50	61.10	61.20	61.90	61.90	61.90	61.90	61.90	57.20
Northwest LSD	61.20	54.60	54.20	55.10	57.40	57.40	57.80	57.60	57.90	59.90
Osnaburg LSD	57.20	57.20	57.20	59.50	60.80	60.80	48.30	48.50	48.50	49.10
Perry LSD	50.20	49.70	49.70	51.60	54.90	54.90	54.90	45.10	44.40	45.90
Plain LSD	57.70	52.60	52.60	52.60	52.60	52.60	52.60	45.70	45.70	45.70
Sandy Valley LSD	44.80	44.40	44.40	45.20	47.10	47.10	46.30	47.60	47.80	47.60
Southeast LSD	46.35	46.35	46.65	47.25	48.50	48.50	41.80	42.10	42.10	40.20
Tuscarawas Valley LSD	38.50	38.70	39.40	40.20	37.40	37.40	37.40	37.60	39.00	33.30
Tuslaw LSD	60.70	53.90	53.90	53.90	53.90	53.90	53.90	53.90	53.90	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80
Stark County Area JVSD	2.00	2.00	3.20	3.30	3.50	3.50	3.50	2.00	2.00	3.20
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	10.80	10.80	10.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	3.30	3.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	19.20	19.20	19.20	14.03	14.03	14.03
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	16.90	16.90	16.90	16.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.00	6.00	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	23.40	21.40	21.40	21.40	21.40	21.40	18.40	18.40	18.40	16.40
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	0.75	0.75	0.75
Canton Regional Transit Authority	-	-	-	-	-	-	3.90	3.90	3.90	3.90
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.20	0.20	0.20	0.20
Massillon Joint Recreational District	-	-	-	-	-	-	-	-	0.30	0.30
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Stark County District Library	-	-	0.70	0.75	0.75	0.75	-	-	-	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

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>
2003	\$ 1,153,076	\$ 1,205,465	104.5%	\$ 145,464
2002	1,090,474	1,198,445	109.9	130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401
1996 (2)	2,447,281	1,068,470	43.7	191,416
1995	709,067	535,661	75.5	205,675
1994	751,822	566,728	75.4	229,003

(1) Outstanding delinquent assessments include accrued interest.

(2) The Special Assessments Billed and Collected for 1996 include amounts that the property owners have paid off prior to the issuance of debt by the County.

Source: Stark County Auditor

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2003

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2003	\$ 6,371,277,270	\$ 6,371,277,270
Debt Limitation	157,781,932	63,712,773
Total Outstanding Debt:		
General Obligation Bonds	16,960,703	16,960,703
Special Assessment Bonds	2,742,592	2,742,592
OWDA Loans	16,862,513	16,862,513
OPWC Loan	<u>816,384</u>	<u>816,384</u>
Total	<u>37,382,192</u>	<u>37,382,192</u>
Exemptions:		
General Obligation Bonds - Enterprise	16,960,703	16,960,703
Special Assessment Bonds	2,742,592	2,742,592
OWDA Loans	16,862,513	16,862,513
OPWC Loan	<u>816,384</u>	<u>816,384</u>
Total	<u>37,382,192</u>	<u>37,382,192</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 157,781,932</u>	<u>\$ 63,712,773</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>151,781,932</u>
	<u>\$ 157,781,932</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

*Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2003	377,519	\$ 6,371,277,270	\$ -	\$ 320,942	\$ -	0.00%	0.00%
2002	377,940	6,390,622,578	-	360,760	-	0.00	0.00
2001	377,438	6,443,336,305	-	322,368	-	0.00	0.00
2000	378,098	5,650,390,038	-	331,051	-	0.00	0.00
1999	373,174	5,580,857,777	-	314,870	-	0.00	0.00
1998	373,112	5,414,711,969	-	254,556	-	0.00	0.00
1997	373,719	4,739,945,035	5,660,000	200,942	5,459,058	0.12	14.61
1996	374,406	4,598,074,280	5,920,000	183,722	5,736,278	0.12	15.32
1995	374,024	4,530,593,469	6,165,000	728,592	5,436,408	0.12	14.53
1994	373,705	4,197,673,914	6,400,000	2,338,094	4,061,906	0.10	10.87

(1) Includes only General Obligation Bonds.

Source: Stark County Auditor

STARK COUNTY, OHIO

*Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Fund Expenditures
Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Fund Expenditures</u>
2003	\$ -	\$ -	\$ -	\$ 44,911,769	0.00%
2002	-	-	-	48,079,511	0.00
2001	-	-	-	49,320,992	0.00
2000	-	-	-	47,183,435	0.00
1999	-	-	-	38,900,341	0.00
1998	280,000	393,252	673,252	44,859,215	1.50
1997	260,000	409,372	669,372	31,096,556	2.15
1996	245,000	424,318	669,318	29,945,262	2.24
1995	235,000	450,461	685,461	29,245,234	2.34
1994	220,000	476,861	696,861	26,789,349	2.60

Source: Stark County Auditor

STARK COUNTY, OHIO

Computation of Direct and Overlapping General Bonded Debt
December 31, 2003

Political Subdivision	Debt Outstanding (1)	Percentage Applicable To County (2)	Amount Applicable To County
<i>Direct</i>			
Stark County	\$ -	100.00	\$ -
<i>Overlapping</i>			
Cities Wholly Within County	48,006,000	100.00	48,006,000
Villages Wholly Within County	240,066	100.00	240,066
Townships Wholly Within County	1,100,000	100.00	1,100,000
School Districts Wholly Within County	170,204,763	100.00	170,204,763
City of Alliance	4,390,000	99.75	4,379,025
Alliance City School District	10,754,990	94.24	10,135,503
Jackson Local School District	81,953,611	98.01	80,322,734
Lake Local School District	25,549,945	99.79	25,496,290
Minerva Local School District	13,699,998	51.92	7,113,039
Northwest Local School District	22,609,986	78.16	17,671,965
Southeast Local School District	6,656,998	0.01	666
Tuscarawas Valley Local School District	5,364,981	7.48	401,301
Tuslaw Local School District	14,894,990	98.75	<u>14,708,803</u>
<i>Total Overlapping</i>			<u>379,780,155</u>
<i>Total Applicable to Stark County</i>			<u>\$ 379,780,155</u>

(1) Includes only General Obligation Bonds paid from general resources (i.e. bonds paid from proprietary funds and special assessments are not included).

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic Statistics

December 31, 2003

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
The Timken Company	Manufacturer, Steel and Tapered Roller Bearings	4,747
Aultman Health Foundation	Health Care and Health Insurance	4,600
County of Stark	County Government	2,803
Mercy Medical Center	Health Care	2,599
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	2,098
Canton City Board of Education	Education	1,750
GE Capital	Credit Services	1,100
Workshops, Inc.	Health and Rehabilitation Services	1,036
Fisher Foods Marketing, Inc.	Grocery Chain	1,030
Freshmark, Inc.	Meat Processing	957

(continued)

Source: Stark Development Board,
Ohio Department of Development,
Employers

STARK COUNTY, OHIO

Demographic Statistics (continued)

December 31, 2003

Total Population 377,519

Sex

Male 181,584

Female 195,935

Age

Under 5 Years 23,653

5 to 14 Years 52,103

15 to 19 Years 27,084

20 to 24 Years 21,349

25 to 44 Years 113,125

45 to 54 Years 49,960

55 to 64 Years 33,989

65 to 74 Years 31,020

75 Years and Over 25,236

Under 20 Years 102,840

Percent of Total Population 27.2

65 Years and over 56,256

Percent of Total Population 14.9

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>
2003	377,519	63,298	6.4
2002	377,940	63,315	5.3
2001	377,438	63,434	3.9
2000	378,098	63,567	4.1
1999	373,174	64,746	4.3
1998	373,112	65,110	4.1
1997	373,719	65,283	4.8
1996	374,406	65,628	5.3
1995	374,024	64,865	5.0
1994	373,705	64,673	6.1

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

STARK COUNTY, OHIO

Property Value, Construction and Bank Deposits
Last Ten Years

Collection Year	Real Property Value			New Construction			Bank Deposits
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	
2003	\$ 4,225,157,140	\$ 1,135,490,040	\$ 5,360,647,180	\$ 70,367,240	\$ 25,821,800	\$ 96,189,040	\$ 2,197,639,000
2002	4,136,904,220	1,138,191,990	5,275,096,210	58,866,930	26,715,930	85,582,860	2,153,245,000
2001	4,054,732,980	1,143,175,900	5,197,908,880	52,876,850	23,397,730	76,274,580	1,029,891,000
2000	3,454,120,400	1,013,046,030	4,467,166,430	43,816,290	17,913,240	61,729,530	1,021,596,000
1999	3,371,481,840	1,004,438,080	4,375,919,920	37,539,330	42,996,420	80,535,750	916,844,000
1998	3,293,801,960	956,320,160	4,250,122,120	43,410,890	22,111,630	65,522,520	843,638,000
1997	2,770,921,870	844,710,060	3,615,631,930	42,904,610	18,770,780	61,675,390	1,623,273,000
1996	2,700,196,530	801,302,240	3,501,498,770	47,255,860	16,715,340	63,971,200	1,570,223,000
1995	2,638,654,350	817,699,210	3,456,353,560	44,588,780	9,353,420	53,942,200	1,589,558,000
1994	2,396,278,330	756,219,480	3,152,497,810	39,269,230	6,591,000	45,860,230	848,654,000

(1) Does not include Public Utility Real Property and Mineral Lands and Rights.

Source: Stark County Auditor
Federal Reserve Bank of Cleveland, Ohio

STARK COUNTY, OHIO

Principal Property Taxpayers

December 31, 2003

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Timken Company	Tapered Roller Bearings and Steel	\$ 28,057,510	\$ 112,707,530	\$ 140,765,040	2.21%
Ohio Power	Electric Utility	4,351,500	100,754,740	105,106,240	1.65
Ohio Bell Telephone	Telephone Utility	3,380,710	54,802,160	58,182,870	0.91
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	13,194,220	28,044,230	41,238,450	0.65
Ohio Edison	Electric Utility	2,324,760	29,319,180	31,643,940	0.50
Consumers Ohio Water Company	Water Utility	114,120	24,627,790	24,741,910	0.39
East Ohio Gas	Natural Gas Utility	2,135,980	17,853,560	19,989,540	0.31
Republic Engineered Products	Steel Bars, Rolled Steel, Pipe and Tube	5,758,560	12,897,110	18,655,670	0.29
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	18,302,050	-	18,302,050	0.29
Marathon Ashland Petroleum LLC	Refiner/Marketer of Petroleum Products	<u>2,100,180</u>	<u>12,611,250</u>	<u>14,711,430</u>	0.23
Totals		<u>\$ 79,719,590</u>	<u>\$ 393,617,550</u>	<u>\$ 473,337,140</u>	

Source: Stark County Auditor

STARK COUNTY, OHIO

Miscellaneous Statistics

December 31, 2003

Date of Incorporation	1808
155th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Canton, Ohio
Area - Square Miles	567
Number of Political Subdivisions Located in the County:	
Cities	6
Villages	13
Townships	17
School Districts	20
Vocational School Districts	3
Colleges:	3
Malone	
Mount Union	
Stark State College of Technology	
Universities:	3
Ashland - Stark Branch	
Kent State - Stark Branch	
Walsh	
Road Mileage (2)	
U.S. Highways	72.42
State Highways	251.01
County Highways	419.09
Communications	
10 Radio Stations - WHBC-AM/FM, ESPN-AM, WCER-AM, WINW-AM, WNPQ-FM, WOFN-FM, WQXK-FM, WRCW-AM, WRQK-FM, WZKL-FM	
3 Television Station - PAX-TV (CH 23), WDLI-TV (CH17), WIVM-TV (CH 52)	
2 Cable Companies - Massillon Cable, Time Warner	
4 Daily Newspapers - Alliance Review, Beacon Journal - Stark County Bureau, The Independent, The Repository	
Voter Statistics, Election of November, 2003 (3)	
Number of Registered Voters	244,810
Number of Voters, Last General Election	95,589
Percentage of Voters Voting	39.05%

Sources:

- (1) 2000 Census of Population & Housing
 - (2) Ohio Department of Transportation
 - (3) Stark County Board of Elections
- All other information obtained from County records

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**Auditor of State
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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
JULY 6, 2004**