



Mary Taylor, CPA
Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 15, 2010 in which we noted the County restated the budgetary fund balance of the General Fund. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of The Workshop's Incorporated, a component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-001 described in the accompanying Schedule of Findings to be a material weakness.

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Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated October 15, 2010.

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

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

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

Mary Taylor, CPA
Auditor of State

October 15, 2010



Mary Taylor, CPA

Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Compliance

We have audited the compliance of Stark County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, Stark County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of opining on compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

We noted a matter involving federal compliance or internal controls over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated October 15, 2010.

Federal Awards Receipts and Expenditures Schedule

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated October 15, 2010, wherein we indicated the financial statements of The Workshops, Incorporated, a component unit, were audited by other auditors. We also noted the budgetary fund balance of the General Fund was restated. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



Mary Taylor, CPA
Auditor of State

October 15, 2010

STARK COUNTY, OHIO

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2009

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Receipts	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<u>Direct</u>				
Drug Free Communities Support Program (D)	93.276	5H79SP014398-02	\$64,348	\$43,650
Drug Free Communities Support Program (D)	93.276	5H79SP014398-02	23,519	38,256
<u>Total Drug Free Communities Support Program</u>			<u>87,867</u>	<u>81,906</u>
<u>Title XIX - Medical Assistance Program</u>				
<u>Passed Through Ohio Department of Developmental Disabilities</u>				
ARRA - Medical Assistance Program - Target Case Management (A)	93.778	N/A	76,758	76,758
ARRA - Medical Assistance Program - I/O Waiver (A)	93.778	N/A	662,386	662,386
Medical Assistance Program - MAC (A)	93.778	N/A	140,182	140,182
<u>Passed Through Ohio Department of Job and Family Services</u>				
Medical Assistance Program (M)	93.778	G-89-20-1147 / G-1011-11-5114	1,076,248	794,469
Medical Assistance Program (M)	93.778	G-1011-11-5114	652,433	722,071
<u>Passed Through Ohio Department of Mental Health</u>				
Medical Assistance Program (D)	93.778	FY2009	4,297,836	5,532,371
ARRA - Medical Assistance Program (D)	93.778	FY2009	455,897	832,833
Medical Assistance Program (D)	93.778	FY2010	4,547,013	3,299,269
ARRA - Medical Assistance Program (D)	93.778	FY2010	1,065,427	530,416
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>				
Medical Assistance Program (D)	93.778	FY2009	279,788	324,112
ARRA - Medical Assistance Program (D)	93.778	FY2009	31,250	49,146
Medical Assistance Program (D)	93.778	FY2010	233,708	168,879
ARRA - Medical Assistance Program (D)	93.778	FY2010	58,548	27,090
<u>Total Title XIX - Medical Assistance Program</u>			<u>13,577,474</u>	<u>13,159,982</u>
<u>Title XXI - Children's Health Insurance Program</u>				
<u>Passed Through Ohio Department of Mental Health</u>				
Children's Health Insurance Program (D)	93.767	FY2009	409,298	507,487
Children's Health Insurance Program (D)	93.767	FY2010	388,947	229,979
<u>Passed Through Ohio Department of Developmental Disabilities</u>				
Children's Health Insurance Program (A)	93.767	N/A	753	753
<u>Passed Through Ohio Department of Job and Family Services</u>				
Children's Health Insurance Program (D)	93.767	FY2008	1,216	1,216
Children's Health Insurance Program (D)	93.767	FY2009	1,146	1,146
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>				
Children's Health Insurance Program (D)	93.767	FY2008	8,870	13,587
Children's Health Insurance Program (D)	93.767	FY2009	26,505	17,937
<u>Total Title XXI - Children's Health Insurance Program</u>			<u>836,735</u>	<u>772,105</u>
<u>Title XX - Social Services Block Grant</u>				
<u>Passed Through Ohio Department of Developmental Disabilities</u>				
Social Services Block Grant (A)	93.667	FY2009	159,308	159,308
Social Services Block Grant (A)	93.667	FY2010	164,767	164,767
<u>Passed Through Ohio Department of Job and Family Services</u>				
Social Services Block Grant (M)	93.667	G-89-20-G-1011-5114	1,070,850	1,071,180
Social Services Block Grant (M)	93.667	G-89-20-G-1011-5114	717,950	927,118
<u>Passed Through Ohio Department of Mental Health</u>				
Social Services Block Grant (D)	93.667	FY2009	190,941	127,293
Social Services Block Grant (D)	93.667	FY2010	62,950	126,596
<u>Total Title XX - Social Services Block Grant</u>			<u>2,366,766</u>	<u>2,576,262</u>
<u>Passed Through Ohio Department of Mental Health</u>				
Block Grant for Community Mental Health Services (D)	93.958	FY2009	226,775	204,518
Block Grant for Community Mental Health Services (D)	93.958	FY2010	257,894	244,809
<u>Total Block Grants for Community Mental Health Services</u>			<u>484,669</u>	<u>449,327</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Promoting Safe and Stable Families (M)	93.556	G-89-20-1147	27,671	32,008
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	30,948	30,441
Promoting Safe and Stable Families (M)	93.556	G-89-20-1147	291,584	150,813
Promoting Safe and Stable Families (M)	93.556	G-1011-11-5114	69,124	164,009
<u>Passed Through Ohio Department of Mental Health</u>				
Promoting Safe and Stable Families (B)	93.556	FY2009	12,000	12,000
Promoting Safe and Stable Families (B)	93.556	FY2009	3,719	497
Promoting Safe and Stable Families (D)	93.556	FY2009	35,125	40,513
Promoting Safe and Stable Families (D)	93.556	FY2010	703,194	584,489
<u>Total Promoting Safe and Stable Families</u>			<u>1,173,365</u>	<u>1,014,770</u>
Projects for Assistance in Transition from Homeless (D)	93.150	FY2009	59,701	40,343
Projects for Assistance in Transition from Homeless (D)	93.150	FY2010	40,204	40,203
<u>Total Projects for Assistance in Transition from Homeless</u>			<u>99,905</u>	<u>80,546</u>
Community-Based Child Abuse Prevention Grants (D)	93.590	FY2009	23,881	23,879
Community-Based Child Abuse Prevention Grants (D)	93.590	FY2010	-	3,243
<u>Total Community-Based Child Abuse Prevention Grants</u>			<u>23,881</u>	<u>27,122</u>
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2009	1,409,164	1,310,153
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2010	1,437,869	1,105,718
<u>Total Block Grants for Prevention and Treatment of Substance Abuse</u>			<u>2,847,033</u>	<u>2,415,871</u>

STARK COUNTY, OHIO

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2009

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Receipts	Expenditures
<u>Passed Through Ohio Department of Mental Health</u>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY2009	19,000	5,200
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY2009	5,977	5,978
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY2010	1,502	1,502
<u>Direct</u>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	1H79TI020516-01	206,519	169,728
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	1H79TI020516-01	51,040	82,473
<i>Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance</i>			<u>284,038</u>	<u>264,881</u>
<u>Passed Through Ohio Department of Alcohol and Drug Addiction Services</u>				
Substance Abuse and Mental Health Services - Access to Recovery (D)	93.275	FY2009	8,747	6,869
Substance Abuse and Mental Health Services - Access to Recovery (D)	93.275	FY2010	-	141
<i>Total Substance Abuse and Mental Health Services - Access to Recovery</i>			<u>8,747</u>	<u>7,010</u>
<u>Passed through Ohio Department of Alcohol and Drug Addiction Services</u>				
Temporary Assistance for Needy Families (A)	93.558	N/A	15,200	15,200
<u>Passed Through Ohio Department of Job and Family Services</u>				
Temporary Assistance for Needy Families (M)	93.558	G-89-20-1147 / G-1011-11-5114	8,491,358	11,424,714
Temporary Assistance for Needy Families (Title XX) (M)	93.558	G-89-20-1147 / G-1011-11-5114	932,000	1,283,931
Temporary Assistance for Needy Families (M)	93.558	G-1011-11-5114	6,531,978	2,792,441
Temporary Assistance for Needy Families (Title XX) (M)	93.558	G-1011-11-5114	688,645	2,009,684
Temporary Assistance for Needy Families (M)	93.558	G-89-20-1147 / G-1011-11-5114	50	6,934
<i>Total Temporary Assistance for Needy Families</i>			<u>16,659,231</u>	<u>17,532,904</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Care Development Block Grant (M)	93.575	G-89-20-G-1011-11-5114	100,899	90,294
Child Care Development Block Grant (M)	93.575	G-89-20-G-1011-11-5114	1,500	3,700,159
ARRA - Child Care Development Block Grant (M)	93.713	G-1011-11-5114	1,100,000	1,100,000
<i>Total Child Care Development Block Grant</i>			<u>1,202,399</u>	<u>4,890,453</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (M)	93.596	G-89-20-G-1011-11-5114	4,463,727	479,342
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (M)	93.596	G-89-20-G-1011-11-5114	1,868,837	3,134,304
<i>Total Child Care and Matching Funds of the Child Care and Development Fund</i>			<u>6,332,564</u>	<u>3,613,646</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Welfare Services (M)	93.645	G-89-20-1147	128,296	86,063
Child Welfare Services (M)	93.645	G-1011-11-5114	43,019	78,737
Child Welfare Services (M)	93.645	G-89-20-1147	72,164	19,048
<i>Total Child Welfare Services</i>			<u>243,479</u>	<u>183,848</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	311,097	253,739
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	122,410	242,118
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	3,370,129	3,370,129
ARRA - Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	434,518	434,518
Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	2,935,532	2,935,532
ARRA - Foster Care - Title IV-E (M)	93.658	G-1011-11-5114	334,356	334,356
Foster Care - Title IV-E (G)	93.658	G-1011-06-0432	506,592	119,566
<i>Total Foster Care - Title IV-E</i>			<u>8,014,634</u>	<u>7,689,958</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Chaffee Foster Care Independence Program (M)	93.674	G-89-20-1147	75,710	49,012
Chaffee Foster Care Independence Program (M)	93.674	G-1011-11-5114	27,792	60,484
Chaffee Foster Care Independence Program (M)	93.674	G-89-20-1147	42,472	32,911
Chaffee Foster Care Independence Program (M)	93.674	G-1011-11-5114	27,114	16,518
<i>Total Chaffee Foster Care Independent Program</i>			<u>173,088</u>	<u>158,925</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Support Enforcement (M)	93.563	G-1011-11-5114	1,300,523	904,626
ARRA - Child Support Enforcement (M)	93.563	G-1011-11-5114	-	257,620
Child Support Enforcement (M)	93.563	G-1011-11-5114	851,531	1,121,827
ARRA - Child Support Enforcement (M)	93.563	G-1011-11-5114	-	349,606
<i>Total Child Support Enforcement</i>			<u>2,152,054</u>	<u>2,633,679</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Adoption Assistance (M)	93.659	G-1011-11-5114	1,020,057	1,075,637
Adoption Assistance (M)	93.659	G-1011-11-5114	532,901	890,057
<i>Total Adoption Assistance</i>			<u>1,552,958</u>	<u>1,965,694</u>
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Abuse and Neglect State Grants (M)	93.669	FY2008	-	896
Child Abuse and Neglect State Grants (M)	93.669	FY2009	896	-
<i>Total Child Abuse and Neglect State Grants</i>			<u>896</u>	<u>896</u>
<u>Passed Through Ohio Secretary of State</u>				
Voting Access for Individuals with Disabilities - Grants to States (K)	93.617	06SOSHHS76	1,955	1,955
Voting Access for Individuals with Disabilities - Grants to States (K)	93.617		850	850
<i>Total Voting Access for Individuals with Disabilities - Grants to States</i>			<u>2,805</u>	<u>2,805</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>58,124,588</u>	<u>59,522,590</u>

STARK COUNTY, OHIO

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2009

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Receipts	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Direct</i>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B07UC390005	271,099	271,099
Community Development Block Grants/Entitlement Grants (C)	14.218	B08UC390005	1,359,930	1,359,930
ARRA - Community Development Block Grants/Entitlement Grants (C)	14.253	B09UY390005	8,075	8,075
Community Development Block Grant (NSP) (C)	14.218	B08UN390007	686,469	686,469
<i>Total Community Development Block Grant Program</i>			2,325,573	2,325,573
Community Development Block Grant Revolving Loan (C)	14.218	N/A	129,824	209,503
<i>Total Community Development Block Grant</i>			2,455,397	2,535,076
<i>Passed Through City of Canton</i>				
ARRA - Homelessness Prevention and Rapid Re-Housing Program (D)	14.257	FY2010	-	851
<i>Passed Through Stark County Regional Planning</i>				
ARRA - Homelessness Prevention and Rapid Re-Housing Program (D)	14.257	FY2010	-	425
ARRA - Homelessness Prevention and Rapid Re-Housing Program (D)	14.257	FY2010	-	243
<i>Total ARRA Homelessness Prevention and Rapid Re-Housing Program</i>			-	1,519
<i>Department of Housing and Urban Development</i>				
<i>Direct</i>				
Supportive Housing Program	14.235	FY2010	-	4,453
HOME Investment Partnerships Program (C)	14.239	M-06DC390204	156,349	156,349
HOME Investment Partnerships Program (C)	14.239	M-07DC390204	616,916	616,916
HOME Investment Partnerships Program (C)	14.239	M-08DC390204	290,691	290,691
HOME Investment Partnerships Program (C)	14.239	M-09DC390204	34,290	34,290
<i>Total HOME Investment Partnerships Program</i>			1,098,246	1,098,246
HOME Revolving Loan Program (C)	14.239	N/A	70,527	174,160
<i>Total HOME Investment Partnerships Program</i>			1,168,773	1,272,406
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			3,624,170	3,813,454
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2008	37,720	16,765
National School Lunch Program (A)	10.555	FY2009	28,585	13,756
<i>Total National School Lunch Program</i>			66,305	30,521
<i>Passed Through Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-89-20-1147 / G-1011-11-5114	741,237	1,333,071
ARRA - Supplemental Nutrition Assistance Program (M)	10.561	G-89-20-1147 / G-1011-11-5114	-	81,669
Supplemental Nutrition Assistance Program (M)	10.561	G-1011-11-5114	1,137,562	1,325,535
ARRA - Supplemental Nutrition Assistance Program (M)	10.561	G-1011-11-5114	163,986	82,317
			2,042,785	2,822,592
TOTAL U.S. DEPARTMENT OF AGRICULTURE			2,109,090	2,853,113
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Emergency Management Agency</i>				
Emergency Management Performance Grant (L)	97.042	2008-EM-E8-0002	48,768	48,768
Emergency Management Performance Grant (L)	97.042	2009	11,024	11,024
<i>Total Emergency Management Performance Grant</i>			59,792	59,792
Homeland Security Grant Program (L)	97.067	2007-GE-T7-0030	294,228	294,228
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			354,020	354,020
U.S. DEPARTMENT OF COMMERCE				
<i>Passed Through Ohio Department of Emergency Management Agency</i>				
Public Safety Interoperable Communications Grant (L)	11.555	2007-GS-H7-0053	2,433,600	2,433,600
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education</i>				
Innovative Education Program Strategies (A)	84.298	066324C2S12008	109	161
<i>Total Innovative Education Program Strategies</i>			109	161
<i>Special Education Cluster:</i>				
Special Education - Grants to States (A)	84.027	0663246BSF2008	105,232	94,293
Special Education - Grants to States (A)	84.027	0663246BSF2009	64,284	30,741
ARRA - Special Education - Grants to States (A)	84.391	0663246bsf2009	118,289	98,667
<i>Total Special Education - Grants to States</i>			287,805	223,701
Special Education - Preschool Grants (A)	84.173	066324PGS12008	22,700	19,298
Special Education - Preschool Grants (A)	84.173	066324PGS12009	13,113	8,278
ARRA - Special Education - Preschool Grants (A)	84.392	066324PGS12009	1,153	1,281
<i>Total Special Education - Preschool Grants</i>			36,966	28,857
<i>Total Special Education Cluster</i>			324,771	252,558
<i>Passed Through Ohio Rehabilitation Services Commission</i>				
Rehabilitation Services - Vocational Rehabilitation Grants (A)	84.126	CSA90-30	132,435	178,848

STARK COUNTY, OHIO

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2009

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Receipts	Expenditures
<i>Direct</i>				
Rehabilitation Services - Vocational Rehabilitation Grants (D)	84.126	FY2009	666,987	446,792
Rehabilitation Services - Vocational Rehabilitation Grants (D)	84.126	FY2010	79,863	485,058
Total Rehabilitation Services - Vocational Rehabilitation Grants			746,850	931,850
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>				
Block Grants for Safe and Drug-Free Schools (D)	84.186	FY2009	27,659	30,202
Block Grants for Safe and Drug-Free Schools (D)	84.186	FY2010	10,790	12,697
Total Block Grants for Safe and Drug-Free Schools			38,449	42,899
<i>Passed Through Ohio Department of Health</i>				
Special Education - Grants for Infants and Families with Disabilities (A)	84.181	FY2008	15,360	15,360
Special Education - Grants for Infants and Families with Disabilities (A)	84.181	FY2009	13,953	13,953
Total Special Education - Grants for Infants and Families with Disabilities			29,313	29,313
TOTAL U.S. DEPARTMENT OF EDUCATION			1,271,927	1,435,629
U.S. DEPARTMENT OF JUSTICE				
<i>Direct</i>				
Developing, Testing and Demonstrating Promising New Programs (G)	16.541	2005JLFX0190	28,469	9,937
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>				
Violence Against Women Formula Grants (H)	16.588	2007WFVA28217	11,140	-
Violence Against Women Formula Grants (H)	16.588	2006WFVA28217	10,266	10,266
Violence Against Women Formula Grants (H)	16.588	2008WFVA28217	37,835	49,058
Violence Against Women Formula Grants (E)	16.588	2008WVVA28212	41,093	41,093
Violence Against Women Formula Grants (E)	16.588	2008WFVA28212A	4,213	4,213
Violence Against Women Formula Grants (E)	16.588	2007WFVA28212	15,000	11,470
Total Violence Against Women Formula Grants			119,547	116,100
Anti-Gang Initiative (E)	16.744	2006PSAGI364	47,624	67,541
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2008JGB016454	29,321	29,321
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2007JGB016454	9,195	6,897
Byrne Memorial Justice Assistance Grant Program (J)	16.738	2007JGCO1V6373	16,576	16,576
Byrne Memorial Justice Assistance Grant Program (J)	16.738	2008JGCO16373	25,024	25,024
ARRA - Byrne Memorial Justice Assistance Grant Program (E)	16.803	2009RAD012152	53,474	53,474
ARRA - Byrne Memorial Justice Assistance Grant Program (H)	16.804	2008DJBX0701	708,752	287,006
Total Byrne Memorial Justice Assistance Grant Program			842,342	418,298
<i>Passed Through Ohio State Dept of Youth Services</i>				
Juvenile Accountability Incentive Block Grants (G)	16.523	2007-JB-003-A061	18,397	18,397
Juvenile Accountability Incentive Block Grants (G)	16.523	2008-JB-003-A061	4,799	18,404
Total Juvenile Accountability Incentive Block Grant			23,196	36,801
Juvenile Justice and Delinquency Prevention Allocation to States (G)	16.540	2008-JJ-DMC-0205	50,000	36,364
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>				
Crime Victim Assistance (E)	16.575	2009VAGENE148T	23,710	23,710
Crime Victim Assistance (E)	16.575	2008VAGENE148T	98,066	125,116
Total Crime Victim Assistance			121,776	148,826
TOTAL U.S. DEPARTMENT OF JUSTICE			1,232,954	833,867
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Office of the Governor's Highway Safety Representative</i>				
Highway Planning and Construction (I)	20.205	FY 2006	10,007	10,007
Highway Planning and Construction (I)	20.205	FY 2007	3,484,911	3,484,911
Highway Planning and Construction (I)	20.205	FY 2008	105,162	105,162
Highway Planning and Construction (I)	20.205	FY 2009	347,206	347,206
ARRA - Highway Planning and Construction (I)	20.205	FY 2009	193,137	193,137
Total Highway Planning and Construction			4,140,423	4,140,423
State and Community Highway Safety (H)	20.600	2008PTMNN1	42,246	35,161
State and Community Highway Safety (H)	20.600	2009PTMNN1	-	11,300
Total State and Community Highway Safety			42,246	46,461
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2008PTMNN1	53,259	46,991
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H)	20.601	2009PTMNN1	1,044	6,439
Total Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants			54,303	53,430
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			4,236,972	4,240,314
TOTAL FEDERAL ASSISTANCE			\$ 73,387,322	\$ 75,486,587

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

The following represent the recipient departments:

- (A) Board of Developmental Disabilities
- (B) Community Mental Health Board
- (C) County Commissioner
- (D) Mental Health and Recovery Services Board
- (E) Prosecuting Attorney

- (F) Not Used
- (G) Family Court
- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas

- (K) Board Of Elections
- (L) Emergency Preparedness Agency
- (M) Job and Family Services

STARK COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 2 - SUBRECIPIENTS

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

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

NOTE 3 - FOOD DISTRIBUTION

Nonmonetary assistance is reported at the fair market value of the commodities received and disbursed. Moneys are commingled with State grants. It is assumed that federal moneys are expended first. The Stark County Board of Developmental Disabilities received and disbursed \$9,241 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, 2009, the County had no significant food commodities in inventory so the amount is not reflected on the County's Schedule.

NOTE 4 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) AND HOME REVOLVING LOAN PROGRAMS

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

These loans are collateralized by mortgages on the property.

Activity in the CDBG and HOME revolving loan funds during 2009 is as follows:

	<u>CDBG</u>	<u>HOME</u>
Beginning loans receivable balance as of January 1, 2009	\$1,253,185	\$1,367,286
Loans made	198,779	174,160
Loan principal repaid	<u>114,906</u>	<u>66,710</u>
Ending loans receivable balance as of December 31, 2009	\$1,337,058	\$1,474,736
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$146,725	\$47,167
Administrative costs expended during 2009	\$10,724	-

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2009, the County estimates \$36,597 and \$37,876 are more than 60 days past due for the CDBG and HOME programs, respectively.

STARK COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2009
(Continued)**

NOTE 5 - MATCHING REQUIREMENTS

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

STARK COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Temporary Assistance to Needy Families: CFDA #93.558; Foster Care Title IV-E: CFDA #93.658; Medical Assistance Program: CFDA #93.778; Child Care Development Block Grant CFDA #93.713, 93.575; Child Care Mandatory and Matching Funds of the Child Care and Development Fund CFDA #93.596; Highway Construction and Planning CFDA #20.205; Supplemental Nutrition Assistance Program CFDA #10.561; Child Support Enforcement CFDA #93.563; Social Services Block Grant CFDA #93.667; Public Safety Inoperable Communications Grant CFDA #11.555; Block Grants for Prevention and Treatment of Substance Abuse CFDA #93.959; Community Development Block and Neighborhood Stabilization Program CFDA #s 14.218, 14.253
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$2,253,088 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

FINDING NUMBER 2009-001

Material Weakness

During testing of the County's cash reconciliation for the year ended December 31, 2008, a difference was identified between the bank confirmation and an investment line item of the Stark County Treasurer's office reconciliation. After initial investigation, the issue was turned over to the Auditor of State (AOS) Special Audit Division. The AOS has issued a special audit report covering the period January 1, 2005 through April 13, 2009, dated February 26, 2010 which includes a finding for recovery against the former chief deputy treasurer for \$2,964,560. The complete AOS special audit report can be obtained at www.auditor.state.oh.us.

As a result of the procedures performed in the special audit and annual financial audit the following conditions were noted:

- Month end reconciliations between the County Treasurer's office and the County Auditor's office were inaccurate and did not reflect complete and actual activity within the Treasurer's office.
- Certain year end bank statements provided by the County Treasurer's office to the County Auditor's office to support year end balances had been altered.
- Lack of segregation of duties in maintaining the County Treasurer's vault cash, depositing vault cash into a County Treasurer's bank account, processing ACH and wire transfers and preparing month-end Treasurer office reconciliations.
- Various wire transfers were not identified by the Treasurer's Office to specific departments for extended (> 30 days) periods of time and therefore could not be recorded by the County Auditor's office until a pay-in was received.
- The Treasurer's office did not always communicate, in a timely manner, interest income and service charges to the County Auditor's office for recording within the County's book balances, as well as inaccurately recording or not recording these items at all.
- Individuals within the Treasurer's office have the capability to access funds in bank accounts and investments through checks and wire transfer.

To improve the County's cash reconciliation process, we recommend the following:

- Completion, review and approval of monthly reconciliations of book to bank balances for each bank and investment account maintained by the Treasurer's office as well as an overall bank to book reconciliation. The reconciliation process must include proper segregation of responsibilities as well as communication/documentation with/to the Auditor's office to support adjustments and transactions which the Auditor's office needs to record to accurately reflect the County's funds.
- The County should implement procedures which would allow an independent department to periodically obtain or view (on-line, read-only access), bank statements, supporting month end bank balances which would assist in an independent reconciliation process.
- The County Treasurer's office reevaluate and modify its' policy regarding the amount allowed to be on hand in the vault. The County Treasurer's office should also implement procedures to ensure the segregation of maintaining vault cash, depositing vault cash into a County bank account on a daily basis, processing of ACH and wire transfers and preparing month-end County Treasurer reconciliations. Additionally, procedures should be placed into operation for cash count procedures of the vault, vault deposits and individual cashier drawers with a second party present to verify the results.
- Implement policy and procedures to minimize the timeframes departments will have to claim wire transfers. Subsequently, place the wire transfer into the Unclaimed Wires fund and notify the appropriate department and County Auditor's office of the activity.

FINDING NUMBER 2009-001 (Continued)

- Separate pay-ins and supporting documentation be provided by the County Treasurer's office to the County Auditor's office to record interest earned and fees incurred to the County's ledgers.
- Access rights and authority to bank and investment accounts should be periodically reevaluated and updated as necessary. This evaluation should also consider additional restrictions such as, but not limited to, dual signatures on checks and implementation of procedures to communicate transactions which impact the overall County balances to the County Auditor's office for recording.

Official's Response: Below are the responses to the conditions and recommendations noted above. The numbers correspond to the six bullet points.

1. Practices were adopted to provide for independent monthly reconciliations of book-to-bank balances for the investment account, implemented during the first half of 2009. Monthly reconciliations of other bank accounts were implemented late 2009. Outstanding items are being identified and authenticity verified in the Treasurer's reconciliation. Also, an individual – other than the person charged with originating or receiving transactions – verifies monthly reconciliations within the Treasurer's office. The monthly reconciliation records include a complete account transaction history.
2. The Stark County Auditor, Board of Commissioners, Prosecutor and Treasurer recognize the importance of the recommendation by the Auditor of State for an independent verification of month end bank statement balances.

The Stark County Auditor, Board of Commissioners, Prosecutor and Treasurer initiated a discussion with the Auditor of State's office for contracting with their office to perform a County wide risk assessment along with a recommended audit plan for defined high risk areas to test internal controls, audit processes and transactions.

This could serve across Stark County offices as a mechanism to provide an independent review function for evaluating operations, auditing for possible fraud, and accountability for use of tax dollars. The Auditor of State recommendation to improve the cash reconciliation process with independent verification of month end bank balances could then be incorporated into this audit plan.

The process/decision to proceed with this course of action will be the decision of the elected officials for the coming audit year.

3. The County Treasurer has implemented, by written memorandum, guidance for cash handling and cash drawer guidelines. This guidance addresses keeping currency and coin secured; handling of cash deposits; a procedure for handling excess drawer cash; and cash drawer audits during "any day and at any time."

ACH and wire transfers are receipted by the Treasurer's office and a pay-in is verified. All previous day's pay-ins must be approved by the County Auditor's office to be receipted into the County's financial system.

4. A wire clearing account has been created to record new wires if not claimed within two business days. This account is in the county's budget system and therefore is not a reconciling item for either the Treasurer's or Auditor's offices. Once wires are placed in the clearing account, the County Auditor's office needs to create a journal entry to move the funds.
5. Beginning in late 2009, the creation of separate pay-ins to record interest earned and to record service charges and fees were put into practice. This has been verified as an on-going practice as recently as October 5, 2010.

FINDING NUMBER 2009-001 (Continued)

6. All bank account (blank) checks have been destroyed by the County's Records Retention Officer. A receipt is on file acknowledging receipt and verifying destruction on October 5, 2010. Additionally, all bank account contracts require two authorized signors for transacting a negotiable instrument.

Wire transfers require two authorized Treasurer's office officials to complete. One who initiates the transfer and another who verifies the authenticity of each wire transaction.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None

STARK COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2008-001	The County had a Material Weakness relating to the cash reconciliation process and theft within the treasurer's office	No	Repeated as item 2009-001

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Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2009**



Kim R. Perez
Stark County Auditor

Prepared by The Stark County Auditor's Office

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

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Comprehensive Annual Financial Report

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October 15, 2010

To the Citizens of Stark County
and to the Board of County Commissioners:
the Honorable Todd Bosley,
the Honorable Dr. Ferguson, and
the Honorable Steven Meeks

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. It is required by State Law that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements and conforms to generally accepted accounting principles (GAAP).

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

The Auditor of State of Ohio's office has issued an unqualified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2009. The Independent Accountants' Report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

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

six years as well as a triennial update between appraisals. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

The County's economy has been in decline over the past several years as indicated through an increase in unemployment from 6.7 percent in 2008 to 11.2 percent in 2009. This is attributable to the economic recession the Country, as a whole, is experiencing.

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

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

Long-Term Financial Planning

The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers. This amounts to approximately 409 miles of roads, 333 bridges and 720 miles of storm sewer lines. In order to maintain the entire infrastructure it is responsible for, the Engineer's office outlines a five year plan. The Engineer has continued its plan, which is available on their website, showing that they continue to build approximately \$37 million in road, bridge and storm sewer projects for the years through 2010. There were six projects completed in 2009 and there will be twelve under construction in 2010. A majority of these will become assets to the County in the form of infrastructure. Funding through the American Recovery and Reinvestment Act (ARRA) has also helped expedite this process.

Major Initiatives

The Stark County Auditor, Kim R. Perez, is committed to continuing the advancement of technological capabilities within the Auditor's office. These upgrades will also aid the offices of the Stark County Sheriff and Emergency 911, as well as many municipalities, townships, villages, and school districts within the County. The Auditor and Treasurer are in a contract with ACS Government Systems, Inc. to implement an integrated tax appraisal and collection system. This new system will provide upgrades that will facilitate workflow management, reporting and querying, imaging, valuations, and GIS integration. This system will eliminate the inefficiency and rigidity of the current system and will provide accurate, detailed information along with the highest level of customer service. The project implementation began in February of 2007 and will "go live" for the 2010 tax year billable in 2011.

The new, Oracle-based, Banner payroll and human resource systems were converted from the existing mainframe system this year. The system was implemented in 2007 and went live in January of 2009.

A Kronos Time Management System has been integrated with the new payroll and human resources systems by a large group of County Departments, including the Commissioners, Auditor, Treasurer, Recorder, Emergency 911, Microfilm, Board of Elections, Data Processing, Dog and Kennel, County Garage, Building and Grounds, Telecommunications, Building Inspection, and Emergency Preparedness. The County Engineer's department and Job and Family Services will be joining in the near future. This continues to be an ongoing project as more departments become a part of the time-keeping system.

Also in 2009 was the purchase of a new Banner Finance System which will be fully integrated with the Kronos Time Management System and the Banner payroll and human resources systems. Ultimately, this integration would give the Auditor's fiscal department the ability to become paperless.

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, 2007.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a

report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

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

ACKNOWLEDGEMENTS

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

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

Sincerely,

A handwritten signature in black ink, appearing to read "Kim R. Perez". The signature is fluid and cursive, with a large initial "K" and "P".

Kim R. Perez
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2009

COUNTY COMMISSIONERS

Todd D. Bosley
Steven M. Meeks
Dr. Peter D. Ferguson

COUNTY AUDITOR

Kim R. Perez

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

Dixlene N. Park

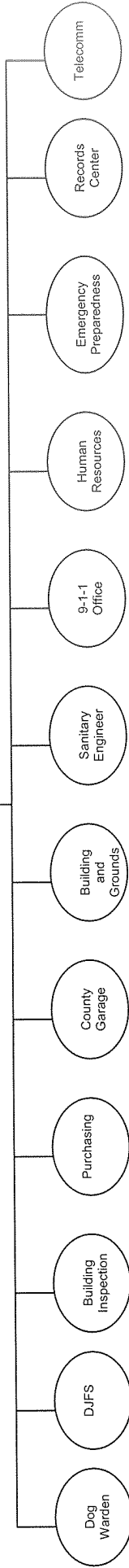
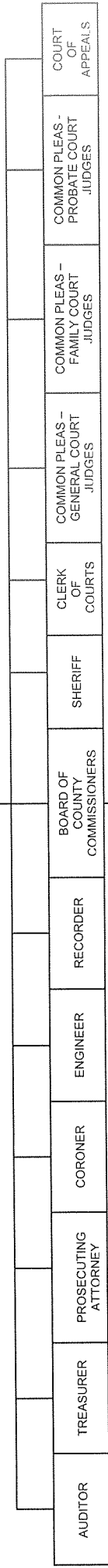
OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

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

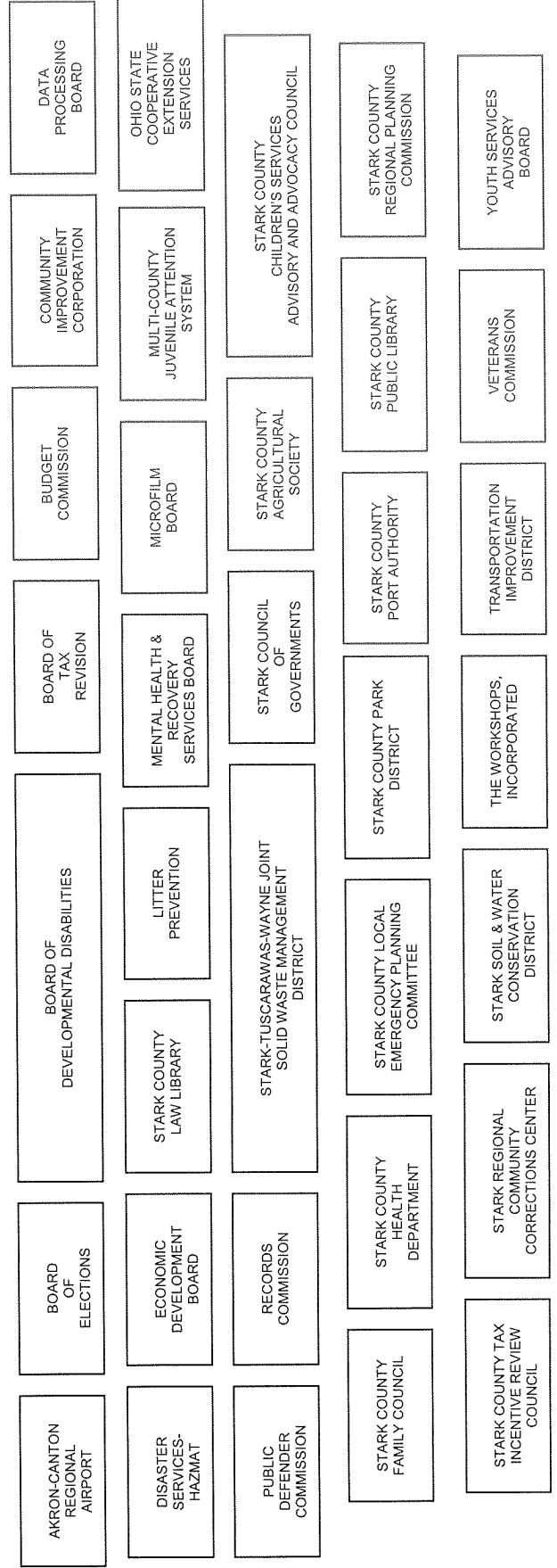
Note: Steven Meeks took office on January 4, 2010.

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:



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, 2007

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



President

Executive Director



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Financial Section

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represent .3 percent, 3 percent and 5 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Special Revenue Mental Retardation and Developmental Disabilities, Mental Health, Children's Services and Public Assistance Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, the County restated the budgetary fund balance of the General Fund to properly report the theft of County assets.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

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

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

Mary Taylor, CPA
Auditor of State

October 15, 2010

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2009*

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, 2009. 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 \$27.5 million as a result of this year's operations. Net assets of business-type activities increased by \$2.4 million, or 2.1 percent, and net assets of governmental activities increased by \$25.1 million, or 9.6 percent.
- All revenues related to governmental activities totaled \$272.2 million. General revenues accounted for \$95.6 million or 35.1 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$176.6 million or 64.9 percent of the total.
- The County had \$247.1 million in expenses related to governmental activities: only \$176.6 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$95.6 million, of which \$75.4 million was tax revenue with the remaining \$20.2 million from interest, grants, entitlements, gain on sale of capital assets and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Assets and the Statement of Activities

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

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2009*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2009

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 2009 compared to 2008:

Table 1
Net Assets
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	2009	2008	2009	2008	2009	2008
Assets						
<i>Current & Other Assets</i>	\$ 219.0	\$ 184.0	\$ 20.2	\$ 20.1	\$ 239.2	\$ 204.1
<i>Capital Assets, Net</i>	159.6	153.5	128.8	127.6	288.4	281.1
Total Assets	\$ 378.6	\$ 337.5	\$ 149.0	\$ 147.7	\$ 527.6	\$ 485.2
Liabilities						
<i>Current & Other Liabilities</i>	\$ 74.5	\$ 61.3	\$ 9.4	\$ 8.6	\$ 83.9	\$ 69.9
<i>Long Term Liabilities:</i>						
<i>Due Within One Year</i>	6.0	5.9	2.4	2.4	8.4	8.3
<i>Due Within More Than One</i>	12.8	10.1	22.1	24.0	34.9	34.1
Total Liabilities	93.3	77.3	33.9	35.0	127.2	112.3
Net Assets						
<i>Invested in Capital Assets, Net of Related Debt</i>	153.7	149.9	97.9	98.3	251.6	248.2
<i>Restricted for:</i>						
<i>Capital Projects</i>	0.2	0.2	-	-	0.2	0.2
<i>Debt Service</i>	2.9	3.2	-	-	2.9	3.2
<i>Special Programs</i>	102.2	92.0	-	-	102.2	92.0
<i>Unrestricted</i>	26.3	14.9	17.2	14.4	43.5	29.3
Total Net Assets	\$ 285.3	\$ 260.2	\$ 115.1	\$ 112.7	\$ 400.4	\$ 372.9

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2009*

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 \$400.4 million (\$285.3 million in governmental activities and \$115.1 million in business-type activities) at the close of the year. The County's *combined* net assets changed from a year ago, increasing from \$372.9 million to \$400.4 million. Governmental activities increase by 9.6 percent (\$285.3 million compared to \$260.2 million) and business-type activities increased by 2.1 percent (\$115.1 million compared to \$112.7 million). The County's net assets are reflected in three categories, Invested in Capital Assets, Net of Related Debt, Restricted, and Unrestricted.

The largest portion of the County's net assets (62.8 percent) reflects its investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress), net of related debt. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net assets (26.3 percent) represents resources that are subject to external restrictions on how they may be used.

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

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

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STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2009

Table 2 shows the changes in net assets for the year ended December 31, 2009 and 2008.

Table 2
Changes in Net Assets
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2009	2008	2009	2008	2009	2008
Program Revenues						
Charges for Services	\$ 27.0	\$ 29.0	\$ 22.4	\$ 21.5	\$ 49.4	\$ 50.5
Operating Grants and Contributions	140.2	120.5	0.3	-	140.5	120.5
Capital Grants and Contributions	9.4	4.5	0.7	0.9	10.1	5.4
Total Program Revenues	176.6	154.0	23.4	22.4	200.0	176.4
General Revenues						
Property Taxes	45.5	48.6	-	-	45.5	48.6
Sales Tax	29.9	15.1	-	-	29.9	15.1
Grants and Entitlements	5.9	8.6	-	-	5.9	8.6
Gain on Sale of Capital Asset	1.8	-	-	-	1.8	-
Investment Earnings	2.1	5.1	-	-	2.1	5.1
Miscellaneous	10.4	7.6	0.1	0.1	10.5	7.7
Total General Revenues	95.6	85.0	0.1	0.1	95.7	85.1
Total Revenues	272.2	239.0	23.5	22.5	295.7	261.5
Program Expenses						
General Government:						
Legislative and Executive	27.3	20.7	-	-	27.3	20.7
Judicial	16.6	16.5	-	-	16.6	16.5
Public Safety	29.0	29.0	-	-	29.0	29.0
Public Works	23.1	21.3	-	-	23.1	21.3
Health	84.9	81.5	-	-	84.9	81.5
Human Services	65.9	70.6	-	-	65.9	70.6
Other	-	1.0	-	-	-	1.0
Intergovernmental	0.1	6.9	-	-	0.1	6.9
Interest and Fiscal Charges	0.2	0.3	-	-	0.2	0.3
Sewer	-	-	20.1	20.1	20.1	20.1
Water	-	-	0.7	0.8	0.7	0.8
Auditor's License Bureau	-	-	0.3	0.1	0.3	0.1
Total Program Expenses	247.1	247.8	21.1	21.0	268.2	268.8
Excess (Deficiency) before Transfers and Extraordinary Item	25.1	(8.8)	2.4	1.5	27.5	(7.3)
Extraordinary Item	-	(1.1)	-	-	-	(1.1)
Transfers	-	0.1	-	(0.1)	-	-
Increase (Decrease) in Net Assets	25.1	(9.8)	2.4	1.4	27.5	(8.4)
Net Assets Beginning of Year	260.2	270.0	112.7	111.3	372.9	381.3
Net Assets End of Year	\$ 285.3	\$ 260.2	\$ 115.1	\$ 112.7	\$ 400.4	\$ 372.9

STARK COUNTY, OHIO

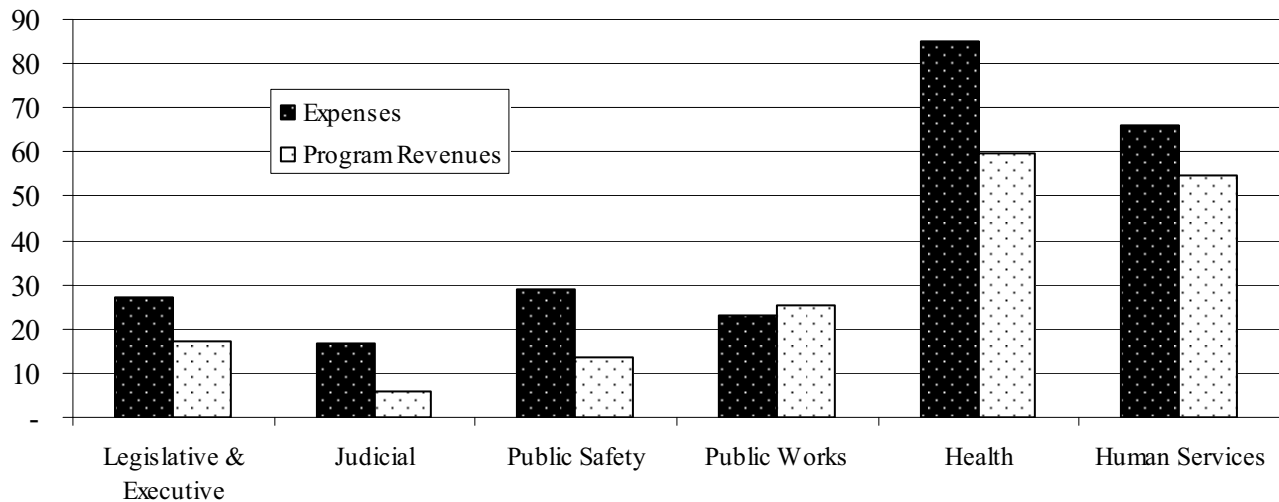
Management's Discussion and Analysis
For the Year Ended December 31, 2009

Governmental Activities

Governmental activities increased the County's net assets by \$25.1 million. Key elements of this change are as follows:

- Revenues increased significantly while expenses slightly decreased. Total revenues increased by \$33.2 million while the governmental expenses had a decrease of \$0.7 million.
- General revenues increased by \$10.6 million and program revenues increased by \$22.6 million. Property tax revenue continued to decrease due to the phase out of tangible personal property taxes. Sales tax revenue increased due to a .5 percent increase in the sales tax.
- The reduction in spending is directly related to the County cutting costs in anticipation of decreasing revenues in the subsequent years.

Graph 1
Expenses and Program Revenues 2009
Governmental Activities (Amounts in Millions)



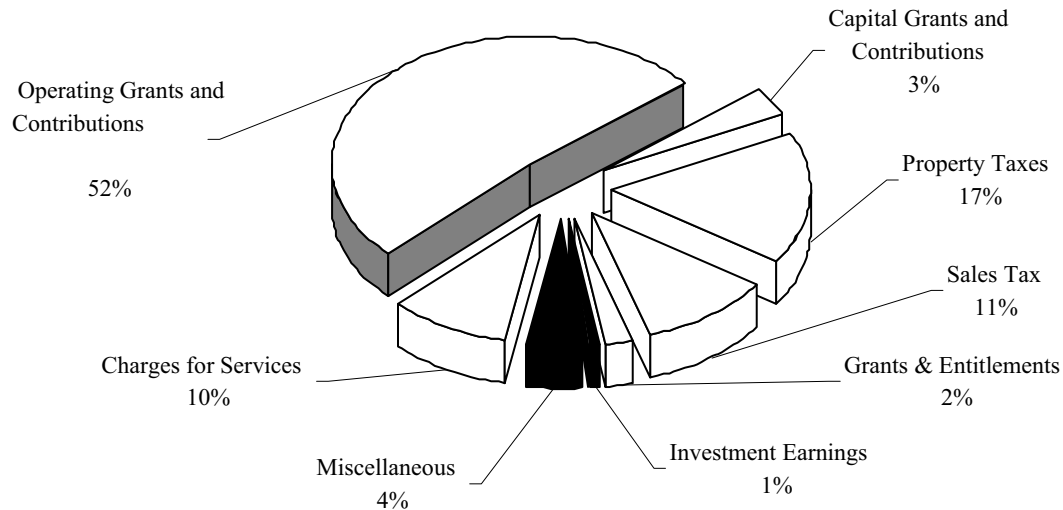
The health program accounted for \$84.92 million or 34.4 percent of total governmental expenses. The next largest program was human services, accounting for \$65.85 million or 26.7 percent of the total expenses for governmental activities.

Current year expenses were 90.8 percent of current year revenues. This percentage decreased from 103.6 percent in 2008 mainly because of the \$14.8 million increase in sales tax revenue.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2009

Graph 2
Revenues by Source 2009
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$140.2 million or 51.5 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$19.2 million, Public Assistance - \$38.5 million, the Children Services Board - \$14.4 million and the Mental Health Board - \$32.3 million. Direct charges to users of governmental services, another type of program revenue, made up \$27.0 million or 9.9 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$45.5 million or 16.7 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$18.8 million, the Children Services Board - \$8.1 million, the Mental Health Board - \$4.6 million and the General Fund - \$13.4 million.

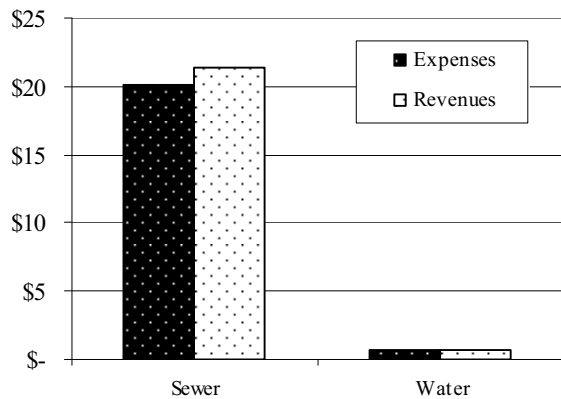
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2009

Business-type Activities

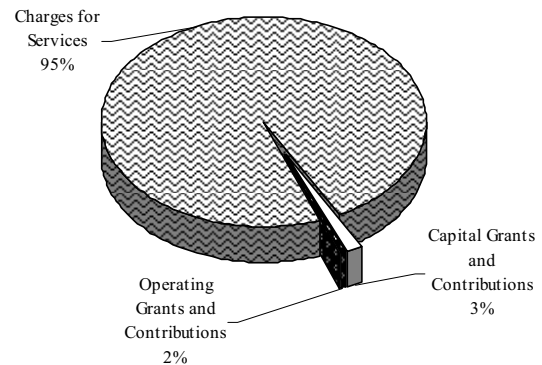
Graph 3

*Expenses and Program Revenues 2009
Business-type Activities (Amounts in Millions)*



Graph 4

*Revenues by Source 2009
Business-type Activities*



Capital grants and contributions for business-type activities decreased from \$0.9 million in 2008 to \$0.7 million in 2009. This represents approximately 3 percent of revenue for business-type activities. Charges for services remained the main source of revenue at 95 percent. Overall, business-type activities did have an increase in net assets due to holding expenses near the same level as those for 2008.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$83.6 million. \$62.0 million of this total represents unreserved fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose 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's Discussion and Analysis
For the Year Ended December 31, 2009*

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 \$13.6 million with a total fund balance of \$15.8 million. Unreserved fund balance represents 23.7 percent of expenditures. This is one measurement of the general fund's liquidity. During 2009, the fund balance of the general fund increased by \$8.4 million. The key factor for this increase was the \$12.4 million increase in sales tax revenue coupled with a 5.5 percent decrease in spending.

The Mental Retardation and Developmental Disabilities fund balance decreased by \$4.1 million from 2008. Although expenditures were reduced by 1.2 percent, it was not enough to offset a 9.2 percent decrease in charges for services and tax revenue.

The Mental Health and Recovery Services Board fund balance increased by \$0.1 million in 2009. This is attributed to an increase of intergovernmental Federal funding, some of which was contributed by the American Recovery and Reinvestment Act of 2009.

The Children's Services fund balance increased by \$4.5 million for 2009 as compared to \$2.2 million in 2008. Intergovernmental revenue continued to increase while expenditures decreased by \$1.4 million.

The Public Assistance fund balance increased by \$.9 million for 2009 compared to a \$.4 million decrease in 2008. Although there was a \$2.4 million decrease in revenue, expenditures were reduced by \$3.7 million.

Proprietary Funds

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

Unrestricted net assets of the sewer fund at the end of the year amounted to \$16.3 million. The total growth in net assets in this fund was \$2.4 million. This is due largely to the increase in revenue through charges for services.

GENERAL FUND BUDGETING HIGHLIGHTS

There was a difference of \$4.2 million between the original budget and the final amended budget revenues. The most significant change included \$4.5 million for the permissive sales tax. Reductions in intergovernmental revenue and interest revenue amounted to \$.6 million.

Actual revenues and other financing sources were \$.07 million higher than final budgeted revenues and other financing sources. Property and other local taxes along with the permissive sales tax were about \$.9 million less than anticipated. This shortfall was offset by gains in intergovernmental revenue, interest revenue, and other revenue.

Actual expenditures and other financing uses were \$6.6 million less than final budgeted expenditures and other financing uses. Along with the County's ability to cut costs during the year, a large portion of this decrease was created by earmarking \$2.75 million dollars toward public safety for the 911 Centralized Dispatch and \$1.7 million toward Legislative and Executive expenses to be used as budget stabilization. This also explains the increase from the original budget to final budget in Legislative and Executive and Public Safety classes.

STARK COUNTY, OHIO

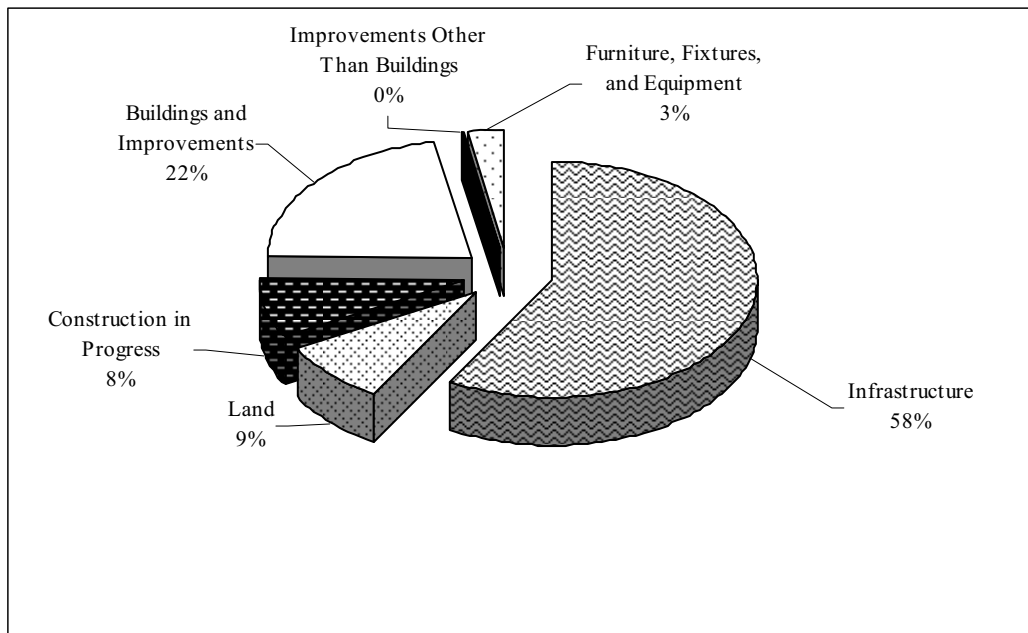
Management's Discussion and Analysis
For the Year Ended December 31, 2009

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, 2009 amounts to \$288.5 million (net of accumulated depreciation). This investment in capital assets includes, land, buildings, improvements, furniture, fixtures, and equipment, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 2.6 percent. Infrastructure accounted for 94.1 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 5
Capital Assets
Governmental Activities



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

- Roads that were resurfaced included Belden Village Street, 12th Street, Dressler Road and State Street.
- The Engineer's office completed multiple bridge improvement projects including the Sherman Church bridge, the Cleveland Avenue bridge and the Walnut Avenue bridge.
- DD completed the Whipple Dale Center's roofing project.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2009

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$13.2 million in the Governmental Activities and \$1.7 million in the Business-Type Activities.

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>
<i>Land</i>	\$ 13.8	\$ 13.6	\$ 0.6	\$ 0.6	\$ 14.4	\$ 14.2
<i>Construction in Progress</i>	13.2	8.2	1.7	7.2	14.9	15.4
<i>Buildings and Improvements</i>	34.5	35.5	3.0	3.2	37.5	38.7
<i>Improvements Other Than Buildings</i>	0.6	0.6	0.7	0.7	1.3	1.3
<i>Furniture, Fixtures, and Equipment</i>	4.3	5.8	1.6	1.2	5.9	7.0
<i>Infrastructure</i>	93.3	89.8	121.2	114.7	214.5	204.5
<i>Total Capital Assets</i>	\$ 159.7	\$ 153.5	\$ 128.8	\$ 127.6	\$ 288.5	\$ 281.1

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

Debt

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

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>
<i>General Obligation Bonds</i>	\$ -	\$ -	\$ 11.8	\$ 13.0	\$ 11.8	\$ 13.0
<i>Special Assessment Bonds</i>	4.0	4.4	-	-	4.0	4.4
<i>OWDA Loans</i>	-	-	11.5	12.5	11.5	12.5
<i>OPWC Loans</i>	2.3	-	0.4	0.5	2.7	0.5
<i>SIB Loan</i>	3.5	3.5	-	-	3.5	3.5
<i>Capital Leases</i>	0.1	0.1	-	-	0.1	0.1
<i>Compensated Absences</i>	9.0	8.0	0.8	0.4	9.8	8.4
<i>Total</i>	\$ 18.9	\$ 16.0	\$ 24.5	\$ 26.4	\$ 43.4	\$ 42.4

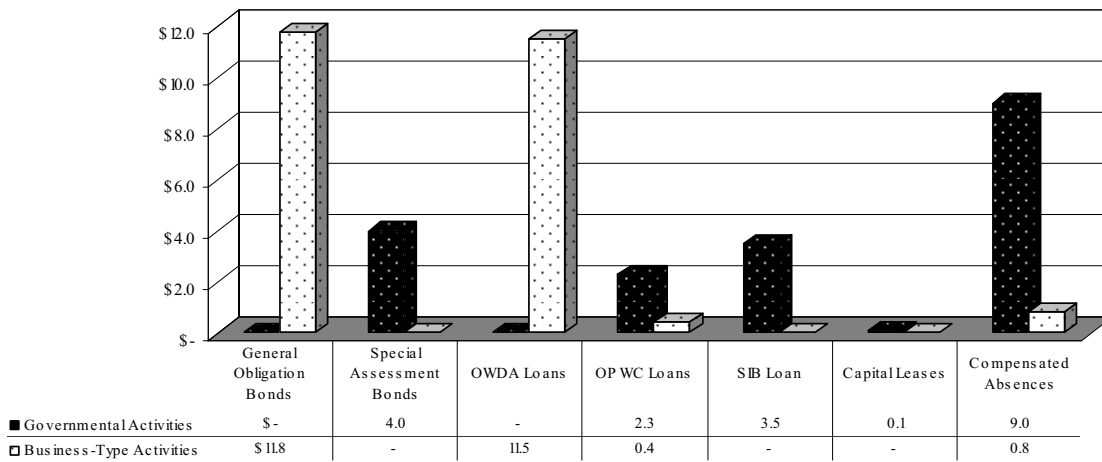
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2009

The County's overall legal debt margin was \$181.7 million at December 31, 2009. The County's un-voted legal debt margin was \$73.3 million at December 31, 2009.

At December 31, 2009, the County had outstanding long-term obligations in the amount of \$18.9 million for the governmental activities and \$24.5 million for the business-type activities. The breakout on debt is presented in the following graph.

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



The County's general obligation bond rating was upgraded to an A2 in 2009 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 17 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

STARK COUNTY, OHIO

Statement of Net Assets

December 31, 2009

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
Assets					
Cash and Investments	\$ 75,939,562	\$ 12,868,395	\$ 88,807,957	\$ -	\$ -
Cash and Investments in Segregated Accounts	2,121,587	-	2,121,587	399,828	806,928
Cash and Investments with Fiscal & Escrow Agents	1,303,858	148,238	1,452,096	-	-
Materials and Supplies Inventory	1,614,568	377,031	1,991,599	-	-
Accrued Interest Receivable	11,898	-	11,898	-	-
Accounts Receivable	1,317,416	3,511,062	4,828,478	-	-
Intergovernmental Receivable	58,040,321	-	58,040,321	-	-
Prepaid Items	873,354	65,727	939,081	-	-
Sales Taxes Receivable	8,442,619	-	8,442,619	-	-
Property Taxes Receivable	59,989,708	-	59,989,708	-	-
Special Assessments Receivable	6,492,048	3,244,143	9,736,191	-	-
Loans Receivable	2,811,794	-	2,811,794	-	-
Land and Construction in Progress	27,022,837	2,290,276	29,313,113	-	265,000
Depreciable Capital Assets, Net	132,657,080	126,508,053	259,165,133	-	3,144,739
Total Assets	\$ 378,638,650	\$ 149,012,925	\$ 527,651,575	\$ 399,828	\$ 4,216,667
Liabilities					
Accounts Payable	\$ 4,062,109	\$ 115,540	\$ 4,177,649	\$ 1,060	-
Accrued Wages	5,010,625	211,025	5,221,650	-	-
Contracts Payable	1,601,491	891,079	2,492,570	-	-
Intergovernmental Payable	2,761,743	625,793	3,387,536	-	-
Accrued Interest Payable	15,752	105,758	121,510	-	-
Retainage Payable	392,816	148,238	541,054	-	-
Claims Payable	3,854,378	-	3,854,378	-	-
Unearned Revenue	56,752,692	-	56,752,692	-	-
Notes Payable	-	7,310,000	7,310,000	-	-
Long-Term Liabilities:					
Due Within One Year	6,017,288	2,440,842	8,458,130	-	-
Due In More Than One Year	12,848,745	22,065,329	34,914,074	-	3,144,739
Total Liabilities	93,317,639	33,913,604	127,231,243	1,060	3,144,739
Net Assets					
Invested in Capital Assets, Net of Related Debt	153,723,551	97,890,013	251,613,564	-	265,000
Restricted for:					
Capital Projects	144,126	-	144,126	-	-
Debt Service	2,932,354	-	2,932,354	-	-
Special Programs	102,232,991	-	102,232,991	-	-
Unrestricted	26,287,989	17,209,308	43,497,297	398,768	806,928
Total Net Assets	\$ 285,321,011	\$ 115,099,321	\$ 400,420,332	\$ 398,768	\$ 1,071,928

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2009

Function/Program	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 27,297,677	\$ 13,364,708	\$ 3,938,487	\$ -
Judicial	16,619,845	5,742,269	212,179	-
Public Safety	28,967,133	4,414,237	8,994,901	-
Public Works	23,122,493	115,664	15,926,703	9,367,575
Health	84,924,805	2,093,756	57,616,964	-
Human Services	65,846,396	1,210,993	53,477,821	-
Intergovernmental	78,984	77,913	-	-
Interest and Fiscal Charges	219,165	-	-	-
Total Governmental Activities	247,076,498	27,019,540	140,167,055	9,367,575
Business-Type Activities:				
Sewer	20,085,452	21,335,953	384,897	693,087
Water	739,637	663,841	-	-
Molly	233	-	-	-
Sheriff's Webcheck	22,295	34,924	-	-
Auditor's License Bureau	269,662	323,954	-	-
Total Business-Type Activities	21,117,279	22,358,672	384,897	693,087
Total - Primary Government	\$ 268,193,777	\$ 49,378,212	\$ 140,551,952	\$ 10,060,662
Component Units				
Stark County TID	72,964	-	-	82,472
Stark County Port Authority	154,838	7,862	25,000	-
Totals - Component Units	\$ 227,802	\$ 7,862	\$ 25,000	\$ 82,472

General Revenues

Property Taxes Levied for:

General Purposes

MRDD

Emergency Services

Mental Health

Children's Services

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Asset

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County TID	Stark County Port Authority
\$ (9,994,482)	\$ -	\$ (9,994,482)	\$ -	\$ -
(10,665,397)	-	(10,665,397)	-	-
(15,557,995)	-	(15,557,995)	-	-
2,287,449	-	2,287,449	-	-
(25,214,085)	-	(25,214,085)	-	-
(11,157,582)	-	(11,157,582)	-	-
(1,071)	-	(1,071)	-	-
<u>(219,165)</u>	-	<u>(219,165)</u>	-	-
<u>(70,522,328)</u>	-	<u>(70,522,328)</u>	-	-
-	2,328,485	2,328,485	-	-
-	(75,796)	(75,796)	-	-
-	(233)	(233)	-	-
-	12,629	12,629	-	-
-	54,292	54,292	-	-
-	<u>2,319,377</u>	<u>2,319,377</u>	-	-
<u>(70,522,328)</u>	<u>2,319,377</u>	<u>(68,202,951)</u>	-	-
-	-	-	9,508	-
-	-	-	-	(121,976)
-	-	-	<u>9,508</u>	<u>(121,976)</u>
13,384,410	-	13,384,410	-	-
18,830,418	-	18,830,418	-	-
527,204	-	527,204	-	-
4,646,607	-	4,646,607	-	-
8,157,590	-	8,157,590	-	-
29,947,904	-	29,947,904	-	-
5,906,407	-	5,906,407	-	-
1,765,187	-	1,765,187	-	-
2,096,438	-	2,096,438	672	15,575
<u>10,352,524</u>	<u>63,653</u>	<u>10,416,177</u>	-	<u>94,389</u>
95,614,689	63,653	95,678,342	672	109,964
<u>25,092,361</u>	<u>2,383,030</u>	<u>27,475,391</u>	<u>10,180</u>	<u>(12,012)</u>
<u>260,228,650</u>	<u>112,716,291</u>	<u>372,944,941</u>	<u>388,588</u>	<u>1,083,940</u>
<u>\$ 285,321,011</u>	<u>\$ 115,099,321</u>	<u>\$ 400,420,332</u>	<u>\$ 398,768</u>	<u>\$ 1,071,928</u>

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2009

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Cash and Investments	\$ 9,874,546	\$ 15,161,993	\$ 7,450,618	\$ 12,187,324	\$ 2,203,590
Cash and Investments in Segregated Accounts	2,085,949	-	-	35,638	-
Cash and Investments with Fiscal & Escrow Agents	-	911,042	-	-	-
Property Taxes Receivable	14,703,209	29,255,179	6,538,729	8,916,922	-
Sales Taxes Receivable	8,442,619	-	-	-	-
Accounts Receivable	184,432	569,934	30,274	116,059	6,426
Special Assessments Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Due from Other Funds	-	-	-	-	1,188,623
Intergovernmental Receivable	4,022,316	5,924,128	11,242,100	6,069,916	14,022,897
Accrued Interest Receivable	11,898	-	-	-	-
Materials and Supplies Inventory	377,443	224,657	3,611	-	5,026
Loans Receivable	-	-	-	-	-
Prepaid Items	364,800	207,859	58,606	36,382	182,820
Total Assets	\$ 40,067,212	\$ 52,254,792	\$ 25,323,938	\$ 27,362,241	\$ 17,609,382
Liabilities					
Accounts Payable	\$ 436,752	\$ 243,831	\$ 785,446	\$ 582,706	\$ 1,334,624
Accrued Wages	1,638,015	1,324,691	76,026	177,162	973,080
Contracts Payable	7,154	-	-	-	-
Due to Other Funds	16,741	-	-	1,255,178	-
Intergovernmental Payable	531,551	310,529	133,711	218,624	269,224
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Deferred Revenue	21,596,845	35,321,527	13,644,489	13,872,614	9,872,198
Total Liabilities	24,227,058	37,200,578	14,639,672	16,106,284	12,449,126
Fund Balances					
Reserved for Encumbrances	1,635,434	1,581,873	3,117,021	2,755,457	2,289,521
Reserved for Loan Guarantee	-	-	-	-	-
Reserved for Unclaimed Monies	632,568	-	-	-	-
Unreserved:					
Undesignated, Reported in:					
General Fund	13,572,152	-	-	-	-
Special Revenue Funds	-	13,472,341	7,567,245	8,500,500	2,870,735
Debt Service Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Total Fund Balances	15,840,154	15,054,214	10,684,266	11,255,957	5,160,256
Total Liabilities and Fund Balances	\$ 40,067,212	\$ 52,254,792	\$ 25,323,938	\$ 27,362,241	\$ 17,609,382

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds
\$ 19,837,707	\$ 66,715,778
-	2,121,587
392,816	1,303,858
575,669	59,989,708
-	8,442,619
410,291	1,317,416
6,492,048	6,492,048
65,702	65,702
-	1,188,623
16,758,964	58,040,321
-	11,898
1,003,831	1,614,568
2,811,794	2,811,794
<u>22,887</u>	<u>873,354</u>
<u>\$ 48,371,709</u>	<u>\$ 210,989,274</u>
\$ 595,666	\$ 3,979,025
813,339	5,002,313
1,594,337	1,601,491
6,352	1,278,271
268,236	1,731,875
392,816	392,816
65,702	65,702
<u>19,035,542</u>	<u>113,343,215</u>
<u>22,771,990</u>	<u>127,394,708</u>
6,739,759	18,119,065
2,811,794	2,811,794
-	632,568
-	13,572,152
13,966,805	46,377,626
401,314	401,314
<u>1,680,047</u>	<u>1,680,047</u>
<u>25,599,719</u>	<u>83,594,566</u>
<u>\$ 48,371,709</u>	<u>\$ 210,989,274</u>

*Reconciliation of Total Governmental Fund Balances to Net Assets
of Governmental Activities December 31, 2009*

Total Governmental Fund Balances \$ 83,594,566

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

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

Special Assessments Receivable	6,492,048	
Sales Taxes Receivable	3,371,593	
Property Taxes Receivable	5,119,245	
Accounts Receivable	464,403	
Intergovernmental Receivable	<u>41,143,234</u>	
		56,590,523

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the funds.

Compensated Absences	(8,950,803)	
Special Assessment Bonds	(3,945,255)	
ODOT SIB Loan	(3,529,956)	
OPWC Loans	(2,339,501)	
Accrued Interest	(15,752)	
Capital Leases	<u>(86,910)</u>	
		(18,868,177)

Capital assets used in governmental activities are not financial resources
and therefore are not reported in the funds. 159,679,917

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. 4,324,182

Net Assets of Governmental Activities \$ 285,321,011

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2009

	General	Mental Retardation and Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Revenues					
Property and Other Local Taxes	\$ 13,435,602	\$ 19,240,048	\$ 4,646,607	\$ 8,230,591	\$ -
Permissive Sales Tax	24,059,402	-	-	-	-
Charges for Services	13,372,779	1,251,499	151,196	1,210,993	-
Licenses and Permits	38,977	-	-	-	-
Fines and Forfeitures	373,762	-	-	-	-
Intergovernmental	10,431,197	19,658,214	33,176,029	15,413,941	39,927,727
Special Assessments	-	-	-	-	-
Interest	2,088,292	-	44	-	-
Rent	327,005	90	-	-	-
Other	1,461,160	991,614	247,837	203,179	4,388,762
Total Revenues	<u>65,588,176</u>	<u>41,141,465</u>	<u>38,221,713</u>	<u>25,058,704</u>	<u>44,316,489</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	\$ 22,292,778	\$ -	\$ -	\$ -	\$ -
Judicial	12,768,551	-	-	-	-
Public Safety	20,376,778	-	-	-	-
Public Works	257,151	-	-	-	-
Health	-	45,273,025	38,101,646	-	-
Human Services	1,413,420	-	-	20,586,535	43,437,911
Capital Outlay	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	15,798	-	-	-	-
Interest and Fiscal Charges	210	-	-	-	-
Total Expenditures	<u>57,124,686</u>	<u>45,273,025</u>	<u>38,101,646</u>	<u>20,586,535</u>	<u>43,437,911</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,463,490</u>	<u>(4,131,560)</u>	<u>120,067</u>	<u>4,472,169</u>	<u>878,578</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Proceeds of Loans	-	-	-	-	-
Proceeds from Sale of Capital Assets	15,170	-	-	-	-
Inception of Capital Lease	-	-	-	-	-
Transfers Out	(32,264)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(17,094)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	8,446,396	(4,131,560)	120,067	4,472,169	878,578
Fund Balances Beginning of Year	<u>7,393,758</u>	<u>19,185,774</u>	<u>10,564,199</u>	<u>6,783,788</u>	<u>4,281,678</u>
Fund Balances End of Year	<u>\$ 15,840,154</u>	<u>\$ 15,054,214</u>	<u>\$ 10,684,266</u>	<u>\$ 11,255,957</u>	<u>\$ 5,160,256</u>

See accompanying notes to the basic financial statements.

Other Governmental Funds	Total Governmental Funds		
\$ 4,278,997	\$ 49,831,845		
-	24,059,402	Net change in fund balances - Total Governmental Funds	\$ 13,234,358
10,025,716	26,012,183		
91,763	130,740	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
189,232	562,994	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.	8,002,640
32,247,477	150,854,585		
639,461	639,461	Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in accrued interest payable and compensated absences.	(935,605)
8,102	2,096,438		
-	327,095		
<u>593,738</u>	<u>7,886,290</u>		
<u>48,074,486</u>	<u>262,401,033</u>		
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the period.	
\$ 4,181,182	\$ 26,473,960	Capital Asset Additions	17,131,883
3,608,260	16,376,811	Depreciation Expense	<u>(10,872,095)</u>
8,574,889	28,951,667		6,259,788
17,924,867	18,182,018		
745,456	84,120,127		
617,512	66,055,378		
12,546,755	12,546,755	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(79,547)
78,984	78,984		
		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.	450,026
434,228	450,026		
<u>220,652</u>	<u>220,862</u>		
<u>48,932,785</u>	<u>253,456,588</u>		
		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.	567,751
(858,299)	8,944,445		
		Proceeds from loans and inception of capital leases provide current financial resources to government funds, but increase long term liabilities on the statement of net assets.	<u>(2,407,050)</u>
34,397	34,397		
2,339,501	2,339,501		
1,867,693	1,882,863		
67,549	67,549		
<u>(2,133)</u>	<u>(34,397)</u>		
<u>4,307,007</u>	<u>4,289,913</u>		
3,448,708	13,234,358		
<u>22,151,011</u>	<u>70,360,208</u>	<i>Change in Net Assets of Governmental Activities</i>	<u>\$ 25,092,361</u>
<u>\$ 25,599,719</u>	<u>\$ 83,594,566</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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 14,182,362	\$ 14,124,228	\$ 13,435,602	\$ (688,626)
Permissive Sales Tax	16,500,000	21,000,000	20,818,070	(181,930)
Charges for Services	11,712,500	11,830,183	11,911,664	81,481
Licenses and Permits	41,000	38,000	39,027	1,027
Fines and Forfeitures	405,000	405,000	436,467	31,467
Intergovernmental	10,517,769	10,312,131	10,516,654	204,523
Interest	3,204,000	2,794,000	2,982,632	188,632
Rentals	335,000	318,000	331,689	13,689
Other	800,000	1,066,220	1,461,160	394,940
Total Revenues	<u>57,697,631</u>	<u>61,887,762</u>	<u>61,932,965</u>	<u>45,203</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	25,241,466	27,088,242	23,767,838	3,320,404
Judicial	13,409,506	13,006,996	12,862,289	144,707
Public Safety	20,962,838	23,887,270	20,945,794	2,941,476
Public Works	991,452	296,978	296,897	81
Human Services	1,541,480	1,589,423	1,437,696	151,727
Total Expenditures	<u>62,146,742</u>	<u>65,868,909</u>	<u>59,310,514</u>	<u>6,558,395</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(4,449,111)</u>	<u>(3,981,147)</u>	<u>2,622,451</u>	<u>6,603,598</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	14,869	15,170	301
Advances In	-	45,000	70,527	25,527
Transfers Out	-	(32,264)	(32,264)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>27,605</u>	<u>53,433</u>	<u>25,828</u>
Net Change in Fund Balance	(4,449,111)	(3,953,542)	2,675,884	6,629,426
Fund Balance at Beginning of Year - Restated (See Note 3)	791,414	791,414	791,414	-
Prior Year Encumbrances Appropriated	<u>2,345,173</u>	<u>2,345,173</u>	<u>2,345,173</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ (1,312,524)</u>	<u>\$ (816,955)</u>	<u>\$ 5,812,471</u>	<u>\$ 6,629,426</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 18,866,266	\$ 18,866,266	\$ 19,240,048	\$ 373,782
Charges for Services	-	-	1,848,624	1,848,624
Intergovernmental	20,388,417	20,678,194	19,493,086	(1,185,108)
Rentals	-	-	90	90
Other	2,549,696	2,549,696	902,419	(1,647,277)
Total Revenues	41,804,379	42,094,156	41,484,267	(609,889)
Expenditures				
Current:				
Health	43,817,534	48,374,074	45,645,603	2,728,471
Net Change in Fund Balance	(2,013,155)	(6,279,918)	(4,161,336)	2,118,582
Fund Balance Beginning of Year	15,574,913	15,574,913	15,574,913	-
Prior Year Encumbrances Appropriated	1,097,491	1,097,491	1,097,491	-
Fund Balance End of Year	\$ 14,659,249	\$ 10,392,486	\$ 12,511,068	\$ 2,118,582

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 3,514,628	\$ 6,527,167	\$ 4,646,607	\$ (1,880,560)
Charges for Services	-	9,300	146,720	137,420
Intergovernmental	19,796,808	36,868,558	32,581,873	(4,286,685)
Interest	-	-	62	62
Other	-	132,417	247,837	115,420
Total Revenues	<u>23,311,436</u>	<u>43,537,442</u>	<u>37,623,099</u>	<u>(5,914,343)</u>
Expenditures				
Current:				
Health	<u>26,826,056</u>	<u>45,697,723</u>	<u>41,451,137</u>	<u>4,246,586</u>
Net Change in Fund Balance	(3,514,620)	(2,160,281)	(3,828,038)	(1,667,757)
Fund Balance (Deficit) Beginning of Year	(141,591)	(141,591)	(141,591)	-
Prior Year Encumbrances Appropriated	<u>7,207,660</u>	<u>7,207,660</u>	<u>7,207,660</u>	-
Fund Balance End of Year	<u>\$ 3,551,449</u>	<u>\$ 4,905,788</u>	<u>\$ 3,238,031</u>	<u>\$ (1,667,757)</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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 9,296,164	\$ 9,296,164	\$ 8,230,591	\$ (1,065,573)
Charges for Services	700,000	700,000	1,219,023	519,023
Intergovernmental	15,200,000	16,808,954	15,554,142	(1,254,812)
Other	<u>247,911</u>	<u>247,911</u>	<u>215,682</u>	<u>(32,229)</u>
Total Revenues	<u>25,444,075</u>	<u>27,053,029</u>	<u>25,219,438</u>	<u>(1,833,591)</u>
Expenditures				
Current:				
Human Services	<u>27,717,068</u>	<u>28,631,543</u>	<u>24,627,667</u>	<u>4,003,876</u>
Net Change in Fund Balance	(2,272,993)	(1,578,514)	591,771	2,170,285
Fund Balance Beginning of Year	4,685,801	4,685,801	4,685,801	-
Prior Year Encumbrances Appropriated	<u>2,852,840</u>	<u>2,852,840</u>	<u>2,852,840</u>	-
Fund Balance End of Year	<u>\$ 5,265,648</u>	<u>\$ 5,960,127</u>	<u>\$ 8,130,412</u>	<u>\$ 2,170,285</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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Intergovernmental	\$ 47,000,000	\$ 48,263,986	\$ 39,966,408	\$ (8,297,578)
Other	<u>1,564,221</u>	<u>1,564,221</u>	<u>4,430,862</u>	<u>2,866,641</u>
Total Revenues	<u>48,564,221</u>	<u>49,828,207</u>	<u>44,397,270</u>	<u>(5,430,937)</u>
Expenditures				
Current:				
Human Services	<u>49,403,920</u>	<u>50,403,921</u>	<u>47,692,553</u>	<u>2,711,368</u>
Net Change in Fund Balance	(839,699)	(575,714)	(3,295,283)	(2,719,569)
Fund Balance (Deficit) Beginning of Year	(986,290)	(986,290)	(986,290)	-
Prior Year Encumbrances Appropriated	<u>2,853,920</u>	<u>2,853,920</u>	<u>2,853,920</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 1,027,931</u>	<u>\$ 1,291,916</u>	<u>\$ (1,427,653)</u>	<u>\$ (2,719,569)</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fund Net Assets

Proprietary Funds

December 31, 2009

	Business-Type Activities - Enterprise Funds			Governmental
	Other		Total	Internal
	Sewer	Enterprise Funds		Service Funds
Assets				
Current Assets				
Cash and Investments	\$ 11,994,278	\$ 874,117	\$ 12,868,395	\$ 9,223,784
Cash and Investments with Fiscal Agents	148,238	-	148,238	-
Accounts Receivable	3,454,189	56,873	3,511,062	-
Special Assessments Receivable	3,244,143	-	3,244,143	-
Due from Other Funds	-	-	-	89,648
Materials and Supplies Inventory	377,031	-	377,031	-
Prepaid Items	64,469	1,258	65,727	-
Total Current Assets	19,282,348	932,248	20,214,596	9,313,432
Noncurrent Assets				
Land and Construction in Progress	2,263,876	26,400	2,290,276	-
Depreciable Capital Assets, Net	119,249,163	7,258,890	126,508,053	-
Total Noncurrent Assets	121,513,039	7,285,290	128,798,329	-
Total Assets	140,795,387	8,217,538	149,012,925	9,313,432
Liabilities				
Current Liabilities				
Accounts Payable	86,125	29,415	115,540	83,084
Contracts Payable	891,079	-	891,079	-
Accrued Wages	198,275	12,750	211,025	8,312
Retainage Payable	148,238	-	148,238	-
Intergovernmental Payable	618,874	6,919	625,793	1,029,868
Accrued Interest Payable	105,758	-	105,758	-
Notes Payable	7,310,000	-	7,310,000	-
Claims Payable	-	-	-	3,854,378
Compensated Absences Payable	137,783	5,081	142,864	-
OPWC Loan Payable	66,252	-	66,252	-
OWDA Loan Payable	992,712	-	992,712	-
General Obligation Bonds Payable	1,179,014	60,000	1,239,014	-
Total Current Liabilities	11,734,110	114,165	11,848,275	4,975,642
Long-Term Liabilities				
Compensated Absences Payable (Net of Current Portion)	656,423	10,154	666,577	13,608
OPWC Loans Payable (Net of Current Portion)	352,617	-	352,617	-
OWDA Loans Payable (Net of Current Portion)	10,445,679	-	10,445,679	-
General Obligation Bonds Payable (Net of Current Portion)	10,155,456	445,000	10,600,456	-
Total Long-Term Liabilities	21,610,175	455,154	22,065,329	13,608
Total Liabilities	33,344,285	569,319	33,913,604	4,989,250
Net Assets				
Invested in Capital Assets, Net of Related Debt	91,109,723	6,780,290	97,890,013	-
Unrestricted	16,341,379	867,929	17,209,308	4,324,182
Total Net Assets	\$ 107,451,102	\$ 7,648,219	\$ 115,099,321	\$ 4,324,182

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, 2009

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Funds
Operating Revenues				
Charges for Services	\$ 21,335,953	\$ 1,022,719	\$ 22,358,672	\$ 16,982,396
Special Assessments	637,933	-	637,933	-
Other	54,615	9,038	63,653	70,467
Total Operating Revenues	<u>22,028,501</u>	<u>1,031,757</u>	<u>23,060,258</u>	<u>17,052,863</u>
Operating Expenses				
Salaries	5,428,449	335,735	5,764,184	24,032
Contractual Services	7,390,446	404,976	7,795,422	55,676
Materials and Supplies	960,982	25,416	986,398	1,592
Claims	-	-	-	16,372,617
Depreciation	4,098,148	192,346	4,290,494	-
Other	120,343	35,330	155,673	31,195
Total Operating Expenses	<u>17,998,368</u>	<u>993,803</u>	<u>18,992,171</u>	<u>16,485,112</u>
Operating Income	<u>4,030,133</u>	<u>37,954</u>	<u>4,068,087</u>	<u>567,751</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	384,897	-	384,897	-
Loss on Sale of Capital Assets	(340,561)	-	(340,561)	-
Interest and Fiscal Charges	(1,746,523)	(38,024)	(1,784,547)	-
Total Non-Operating Revenues (Expenses)	<u>(1,702,187)</u>	<u>(38,024)</u>	<u>(1,740,211)</u>	<u>-</u>
Income (Loss) before Capital Contributions	<u>2,327,946</u>	<u>(70)</u>	<u>2,327,876</u>	<u>567,751</u>
Capital Contributions	55,154	-	55,154	-
Change in Net Assets	2,383,100	(70)	2,383,030	567,751
Net Assets Beginning of Year	<u>105,068,002</u>	<u>7,648,289</u>	<u>112,716,291</u>	<u>3,756,431</u>
Net Assets End of Year	<u>\$ 107,451,102</u>	<u>\$ 7,648,219</u>	<u>\$ 115,099,321</u>	<u>\$ 4,324,182</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise		Service
		Funds		Funds
Cash Flows Provided by Operating Activities				
Cash Received from Customers	\$ 21,012,575	\$ 1,003,661	\$ 22,016,236	\$ -
Cash Received from Interfund Services Provided	-	-	-	16,977,222
Cash Received from Other Operating Revenues	56,006	9,038	65,044	70,467
Cash Received from Special Assessments	958,059	-	958,059	-
Cash Payments for Employee Services and Benefits	(5,053,815)	(329,461)	(5,383,276)	-
Cash Payments to Suppliers for Goods and Services	(7,981,330)	(453,924)	(8,435,254)	(52,129)
Cash Payments for Claims	-	-	-	(16,238,172)
Cash Payments for Other Operating Expenses	(119,716)	(35,330)	(155,046)	(31,195)
Net Cash Provided by Operating Activities	8,871,779	193,984	9,065,763	726,193
Cash Flows Used for Noncapital Financing Activities				
Advances Out	-	(110,297)	(110,297)	-
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(5,212,370)	-	(5,212,370)	-
Capital Grants	384,897	-	384,897	-
Proceeds from Capital Debt	7,310,000	-	7,310,000	-
Principal Paid on Capital Debt	(9,626,602)	(55,000)	(9,681,602)	-
Interest Paid on Capital Debt	(1,708,533)	(38,024)	(1,746,557)	-
Proceeds from Sale of Capital Assets	15,000	-	15,000	-
Net Cash Used for Capital and Related Financing Activities	(8,837,608)	(93,024)	(8,930,632)	-
Net Increase (Decrease) in Cash and Investments	34,171	(9,337)	24,834	726,193
Cash and Investments Beginning of Year	11,960,107	883,454	12,843,561	8,497,591
Cash and Investments End of Year	\$ 11,994,278	\$ 874,117	\$ 12,868,395	\$ 9,223,784

(continued)

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

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2009

	Business-Type Activities - Enterprise Funds			Governmental
	Sewer	Other	Total	Internal
		Enterprise		Service
		Funds		Funds
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	<u>\$ 4,030,133</u>	<u>\$ 37,954</u>	<u>\$ 4,068,087</u>	<u>\$ 567,751</u>
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation Expense	4,098,148	192,346	4,290,494	-
(Increase) Decrease in Assets				
Accounts Receivable	(321,987)	(19,058)	(341,045)	-
Due from Other Funds	-	-	-	(49,967)
Intergovernmental Receivable	-	-	-	44,793
Special Assessments Receivable	320,126	-	320,126	-
Materials and Supplies Inventory	(6,792)	-	(6,792)	-
Prepays	16,454	(664)	15,790	5,139
Increase (Decrease) in Liabilities				
Accounts Payable	(18,205)	(26,126)	(44,331)	(10,246)
Accrued Wages and Benefits	6,624	114	6,738	8,312
Compensated Absences Payable	365,666	6,027	371,693	13,608
Intergovernmental Payable	381,612	3,391	385,003	91,986
Claims Payable	-	-	-	54,817
Total Adjustments	<u>4,841,646</u>	<u>156,030</u>	<u>4,997,676</u>	<u>158,442</u>
Net Cash Provided by Operating Activities	<u>\$ 8,871,779</u>	<u>\$ 193,984</u>	<u>\$ 9,065,763</u>	<u>\$ 726,193</u>

Non-Cash Capital Financing Activities

Developers donated \$55,154 of sewer lines to the sewer fund.

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2009

	<u>Private Purpose Trusts</u>	<u>Agency Funds</u>
Assets		
Current Assets:		
Cash and Investments	\$ 164,606	\$ 19,667,370
Cash and Investments in Segregated Accounts	-	3,872,128
Taxes Receivable	-	309,752,134
Special Assessments Receivable	-	12,259,610
Intergovernmental Receivable	-	<u>15,649,064</u>
Total Assets	<u>\$ 164,606</u>	<u>\$ 361,200,306</u>
Liabilities		
Current Liabilities:		
Intergovernmental Payable	-	\$ 345,470,635
Deposits Held and Due to Others	-	7,661,927
Undistributed Monies	-	<u>8,067,744</u>
Total Liabilities	<u>-</u>	<u>361,200,306</u>
Net Assets		
Held in Trust for Private Purposes	<u>\$ 164,606</u>	

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Year Ended December 31, 2009

	<u>Private Purpose Trusts</u>
<i>Additions</i>	
Contributions	\$ 9,561
<i>Deductions</i>	
Other Operating Expenses	<u>15,207</u>
<i>Change in Net Assets</i>	(5,646)
<i>Net Assets Beginning of Year</i>	<u>170,252</u>
<i>Net Assets End of Year</i>	<u><u>\$ 164,606</u></u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Financial Position

The Workshops, Incorporated - Component Unit

December 31, 2009

Assets

Cash and Cash Equivalents	\$	32,742
Accounts Receivable		273,821
Inventories		107,996
Investments		664,663
Prepaid Expenses		20,777
Property and Equipment:		
Operational Equipment		561,051
Administrative Office Equipment		105,267
Administrative Software		85,756
Administrative Office Furniture		15,430
Building Improvements		<u>37,117</u>
		804,621
Accumulated Depreciation		<u>(705,567)</u>
		<u>99,054</u>

Total Assets \$ 1,199,053

Liabilities and Net Assets

Accounts Payable	\$	34,320
Deferred Revenue		4,235
Accrued Expenses:		
Wages		19,377
Payroll Taxes		2,089
Workers' Compensation		24,088
Capital Lease Payable		35,058
Sales Tax		<u>2,331</u>
		<u>82,943</u>

Total Liabilities 121,498

Unrestricted Net Assets 1,069,881

Temporarily Restricted Net Assets 7,674

Total Net Assets 1,077,555

Total Liabilities and Net Assets \$ 1,199,053

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, 2009

Changes in Unrestricted Net Assets

Revenues

Sales and Services	\$	1,883,292
Investment Income		26,191
Gain on Disposal of Assets		5,000
Gain on Investments Reported at Fair Value		117,133
Contributions		1,340
In-Kind Contributions		1,360,791
Other		3,586
Net Assets Released from Restrictions		<u>10,038</u>
Total Unrestricted Revenues		<u>3,407,371</u>

Expenses

Program Services:		
Rehabilitation and Training		3,036,613
Supporting Services:		
General and Administration		<u>396,780</u>
Total Expenses		<u>3,433,393</u>

Change in Unrestricted Net Assets (26,022)

Changes in Temporarily Restricted Net Assets

Net Assets Released from Restrictions (10,038)

Change in Net Assets (36,060)

Net Assets at Beginning of Year 1,113,615

Net Assets End of Year \$ 1,077,555

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

The Stark County Transportation Improvement District (District) - The District provides road and highway improvements within the County in conjunction with the Ohio Department of Transportation. Its board is appointed by the County Commissioners. 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 20, 21 and 22 to the basic financial statements. These organizations are:

Multi-County Juvenile Attention System
Stark Council of Governments
Stark County Regional Planning Commission
Stark-Tuscarawas-Wayne Joint Solid Waste
Management District
Community Improvement Corporation of Stark
County
Akron-Canton Regional Airport
Stark County 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, 2009*

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Basis of Presentation

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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.

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

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

B. Fund Accounting

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

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

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

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

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

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

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

The other enterprise funds of the County account for the water services provided to users within the County, along with liabilities still owed to the discontinued operations of the hospital.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as unearned/deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. Receivables that will not be collected within the available period are also reported as deferred revenue on governmental fund financial statements.

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

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

E. Budgetary Process

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

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

F. Cash and Investments

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

During 2009, investments were limited to federal agency securities, manuscript bonds, money market, repurchase agreements, and STAROhio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County invested funds in the State Treasury Asset Reserve of Ohio (STAROhio) during 2009. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investments could be sold for on December 31, 2009.

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 2009 amounted to \$2,088,292, which includes \$1,853,778 assigned from other County funds.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

G. Inventory

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

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

J. Interfund Balances

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

K. Compensated Absences

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. 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, loans (community development block grant monies loaned to local businesses and homeowners and U.S. Department of Housing and Urban Development monies loaned to the elderly and low-income residents) and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

N. Net Assets

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

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

O. Operating Revenues and Expenses

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

P. Contributions of Capital

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

Q. Interfund Activity

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

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

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2009.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

S. Estimates

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

T. Implementation of New Accounting Policies

For the year ended December 31, 2009, the County has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments," GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments," and GASB Statement No. 56, "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards."

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's (GASB) authoritative literature.

GASB Statement No. 56 incorporates into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards.

Implementation of these GASB Statements did not affect the presentation of the financial statements of the County.

NOTE 3. RESTATEMENT OF FUND BALANCE

The Auditor of State performed a special audit of the Stark County Treasurer's office for the period January 1, 2005 through April 13, 2009. The Auditor of State issued a finding for recovery against a Stark County Treasurer employee for theft of County funds. The County is pursuing full recovery for this theft. This amount was accounted for on a GAAP Basis for the December 31, 2008 audited financial statements. For December 31, 2009, the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual for the General Fund has been restated by \$1,107,130 as follows:

<i>Previously Reported Fund Balance at 12/31/08</i>	\$ 1,898,544
<i>Adjustment</i>	<u>(1,107,130)</u>
<i>Restated Fund Balance at 1/1/09</i>	<u><u>\$ 791,414</u></u>

This restatement and the prior year restatement caused a budget fund deficit for the original and final budgeted amounts for the General Fund. The County was not cited for legal noncompliance with O.R.C. since the amount of restatement, due to the theft, was not determined until after December 31, 2009.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 4. BUDGETARY BASIS OF ACCOUNTING

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

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

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

Adjustments necessary to convert the results of operations at the end of the year 2009 on the Budget basis to the GAAP basis are as follows:

	<i>General</i>	<i>Mental Retardation and Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>
<i>GAAP Basis</i>	\$ 8,446,396	\$ (4,131,560)	\$ 120,067	\$ 4,472,169	\$ 878,578
<i>Net Adjustment for Revenue Accruals</i>	(3,584,684)	342,802	(598,614)	160,734	80,781
<i>Net Adjustment for Expenditure Accruals</i>	(54,919)	1,445,798	667,788	(294,573)	(623,399)
<i>Encumbrances</i>	(2,130,909)	(1,818,376)	(4,017,279)	(3,746,559)	(3,631,243)
<i>Budget Basis</i>	<u>\$ 2,675,884</u>	<u>\$ (4,161,336)</u>	<u>\$ (3,828,038)</u>	<u>\$ 591,771</u>	<u>\$ (3,295,283)</u>

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

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

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

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

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

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At year-end, the carrying amount of the County's deposits was \$3,835,136 and the bank balance was \$9,014,419. Of the bank balance \$1,654,440 was covered by Federal depository insurance and \$7,359,979 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

B. Investments

As of December 31, 2009, the primary government had the following investments (based on quoted market prices) and maturities:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$ 26,845,781	\$ 7,605,156	\$ 11,241,250	\$ 7,999,375	23.92%
FFCB Notes	18,883,828	7,060,000	1,534,687	10,289,141	16.82%
FHLM Notes	26,210,327	3,546,449	8,115,726	14,548,152	23.35%
FNMA Notes	15,830,753	2,010,625	5,035,378	8,784,750	14.10%
STAROhio	3,440,850	3,440,850	-	-	3.07%
Money Markets	1,260,285	1,260,285	-	-	1.12%
Repurchase Agreements	19,230,000	19,230,000	-	-	17.13%
Certificate of Deposits	510,781	510,781	-	-	0.46%
Manuscript Bonds	38,000	-	38,000	-	0.03%
Total Investments	\$ 112,250,605	\$ 44,664,146	\$ 25,965,041	\$ 41,621,418	100.00%

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

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

Concentration of Credit Risk - The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Of the County's total investments at 12/31/2009, 23.92 percent were FHLB notes, 16.82 percent were FFCB notes, 23.35 percent were FHLM notes and 14.10 percent were FNMA notes; 3.07 percent was invested in STAROhio. All other investments not explicitly guaranteed by the U.S. government were less than 19 percent of the County's total investments.

Custodial Credit Risk - For an investment, the custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. To lessen custodial risk, it is the County's policy to purchase its investments only through an approved broker/dealer or institution. No more than 40% of the total portfolio can be invested in the securities of a single issuer. Further, payment for investments is made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee. The County's investments in repurchase agreements of \$19,230,000 were subject to custodial credit risk. This was due to the underlying securities being uninsured, not registered, and held by the counterparty, but not in the County's name.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 6. PROPERTY TAXES

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property Tax revenue received during 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) were for 2009 taxes.

2009 real property taxes are levied after October 1, 2009 on the assessed value as of January 1, 2009, the lien date. Assessed values are established by state law at thirty-five percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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. 2009 public utility property taxes that become a lien on December 31, 2008, are levied after October 1, 2009, and are collected in 2009 with real property taxes.

2009 tangible personal property taxes are levied after October 1, 2008, on the value as of December 31, 2008. Collections are made in 2009. Tangible personal property assessments were completely phased out.

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

The full tax rate for all County operations for the year ended December 31, 2009, was \$10.10 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

<i>Real Property</i>	<i>\$ 7,076,445,030</i>
<i>Public Utility Personal Property</i>	<i>236,131,280</i>
<i>Tangible Personal Property</i>	<i>14,966,780</i>
<i>Total Assessed Value</i>	<i><u>\$ 7,327,543,090</u></i>

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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, 2009, 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 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is unearned.

NOTE 7. PERMISSIVE SALES AND USE TAX

During 2009, the County received sales and use taxes at the rate of one quarter percent which were approved by County electors at the May 2003 primary election and were levied for a period of eight years that began July 1, 2003 and will end June 30, 2011. Beginning April 1, 2009, a half percent increase in the sales tax was imposed by the County which made the total sales tax rate at three quarters percent. Proceeds of the tax were credited to the General Fund. Permissive sales and use taxes collected in 2009 totaled \$27,805,808 including monies attributable to state motor vehicle licensing sales. \$24,059,402 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 2009. On the accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unearned.

NOTE 8. RECEIVABLES

Receivables at December 31, 2009 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, due from other funds, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$14,408,296 for the County as a whole. Incurred but unreported claims of \$604,473 as of December 31, 2009 were accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$3,249,635 have been accrued as a liability at December 31, 2009.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

The total claims liability of \$3,854,378 reported in the internal service funds at December 31, 2009, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and do not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2007, 2008 and 2009 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2007	\$ 3,762,596	\$ 15,181,854	\$ 14,639,531	\$ 4,304,919
2008	4,304,919	16,798,526	17,303,884	3,799,561
2009	3,799,561	16,292,989	16,238,172	3,854,378

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2009 was as follows:

	<i>Balance</i> <i>January 1, 2009</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2009</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 13,580,610	\$ 224,045	\$ -	\$ 13,804,655
<i>Construction in progress</i>	8,242,031	15,592,106	(10,615,955)	13,218,182
<i>Total capital assets not being depreciated</i>	<u>21,822,641</u>	<u>15,816,151</u>	<u>(10,615,955)</u>	<u>27,022,837</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	72,514,658	959,232	-	73,473,890
<i>Improvements other than buildings</i>	1,698,467	56,619	-	1,755,086
<i>Furniture, fixtures and equipment</i>	31,489,450	1,234,789	(225,858)	32,498,381
<i>Infrastructure</i>	137,373,098	9,681,047	(139,516)	146,914,629
<i>Total other capital assets</i>	<u>243,075,673</u>	<u>11,931,687</u>	<u>(365,374)</u>	<u>254,641,986</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(36,966,184)	(1,990,570)	-	(38,956,754)
<i>Improvements other than buildings</i>	(1,100,039)	(67,843)	-	(1,167,882)
<i>Furniture, fixtures and equipment</i>	(25,717,879)	(2,730,112)	205,605	(28,242,386)
<i>Infrastructure</i>	(47,614,536)	(6,083,570)	80,222	(53,617,884)
<i>Total accumulated depreciation</i>	<u>(111,398,638)</u>	<u>(10,872,095)</u>	<u>285,827</u>	<u>(121,984,906)</u>
<i>Other capital assets, net</i>	<u>131,677,035</u>	<u>1,059,592</u>	<u>(79,547)</u>	<u>132,657,080</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 153,499,676</u>	<u>\$ 16,875,743</u>	<u>\$ (10,695,502)</u>	<u>\$ 159,679,917</u>

<i>Governmental Activities:</i>		<i>Business-Type Activities</i>	
<i>Legislative and Executive</i>	\$ 752,934	<i>Sewer</i>	\$ 4,098,148
<i>Judicial</i>	107,588	<i>Water</i>	192,113
<i>Public Safety</i>	2,257,496	<i>Molly</i>	233
<i>Public Works</i>	6,773,930	<i>Total Depreciation Expense</i>	<u>\$ 4,290,494</u>
<i>Health</i>	844,421		
<i>Human Services</i>	<u>135,726</u>		
<i>Total Depreciation Expense</i>	<u>\$ 10,872,095</u>		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Capital Asset activity for the year ending December 31, 2009 continued:

	<i>Balance</i> <i>January 1, 2009</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>December 31, 2009</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 606,727	\$ -	\$ -	\$ 606,727
<i>Construction in progress</i>	7,240,756	4,928,441	(10,485,648)	1,683,549
<i>Total capital assets not being depreciated</i>	<u>7,847,483</u>	<u>4,928,441</u>	<u>(10,485,648)</u>	<u>2,290,276</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	7,867,463	-	-	7,867,463
<i>Improvements other than buildings</i>	1,142,293	92,100	-	1,234,393
<i>Furniture, fixtures and equipment</i>	4,593,059	839,101	(224,509)	5,207,651
<i>Infrastructure</i>	172,489,615	10,275,580	(185,012)	182,580,183
<i>Total other capital assets</i>	<u>186,092,430</u>	<u>11,206,781</u>	<u>(409,521)</u>	<u>196,889,690</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(4,666,885)	(149,973)	-	(4,816,858)
<i>Improvements other than buildings</i>	(479,108)	(80,479)	-	(559,587)
<i>Furniture, fixtures and equipment</i>	(3,360,926)	(443,202)	208,724	(3,595,404)
<i>Infrastructure</i>	(57,811,306)	(3,616,840)	18,358	(61,409,788)
<i>Total accumulated depreciation</i>	<u>(66,318,225)</u>	<u>(4,290,494)</u>	<u>227,082</u>	<u>(70,381,637)</u>
<i>Other capital assets, net</i>	<u>119,774,205</u>	<u>6,916,287</u>	<u>(182,439)</u>	<u>126,508,053</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 127,621,688</u>	<u>\$ 11,844,728</u>	<u>\$ (10,668,087)</u>	<u>\$ 128,798,329</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 11. DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in the state and local classification contributed 10 percent of covered payroll, public safety members and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, the portion of employer contributions allocated to health care was 7.00 percent from January 1 through March 31, 2009 and 5.5 percent from April 1 through December 31, 2009. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions to the traditional and combined plans for the years ended December 31, 2009, 2008 and 2007 were \$13,789,926, \$14,409,834 and \$14,037,875, respectively; 91 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$135,301 made by the County and \$96,644 made by the plan members.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

B. Ohio State Teachers Retirement System

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

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

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

Funding Policy – For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2008, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions to STRS for the years ended December 31, 2009, 2008, and 2007 were \$444,719, \$488,691 and \$549,042, respectively; 94 percent has been contributed for 2009 and 100 percent has been contributed for 2008 and 2007. The unpaid contribution for 2009 is recorded as a liability.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code. Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.0 percent of covered payroll (17.63 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The portion of the employer contributions which was allocated to fund post-employment healthcare was 7.0 percent from January 1 through March 31, 2009 and 5.5 percent from April 1 through December 31, 2009.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$5,775,081, \$7,175,401 and \$5,037,012, respectively; 91 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

On September, 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. Member and employer contribution rates increased as of January 1, for the years 2007, 2008 and 2009, which allowed additional funds to be allocated to the health care plan.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

B. Ohio State Teachers Retirement System

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

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2009, 2008 and 2007. The 14 percent contribution is the maximum rate allowed under Ohio law. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$31,766, \$34,907 and \$39,217, respectively; 94 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

NOTE 13. COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2009, the liability for unpaid compensated absences was \$9,773,851 for the entire County.

NOTE 14. LEASES

A. Capital Leases

The County has entered into several agreements to lease various types of office equipment and vehicles. These leases meet the criteria of a capital lease as they transfer benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures and changes in fund balance for governmental funds. The equipment acquired by lease has been capitalized in the amount of \$458,479 as furniture, fixtures, and equipment and \$10,049 as vehicles. Principal payments in fiscal year 2009 total \$15,798 in the General fund and \$19,971 in special revenue funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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, 2009:

<i>Year</i>	<i>Governmental Activities</i>
2010	\$ 82,959
2011	9,487
2012	2,334
<i>Total Minimum Lease Payments</i>	<u>94,780</u>
<i>Less: Amount Representing Interest</i>	<u>(7,870)</u>
<i>Present Value of Minimum Lease Payments</i>	<u><u>\$ 86,910</u></u>

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

B. Operating Leases

The County has entered into a multiple year non-cancelable operating lease for equipment. In addition, some of the operating leases have options to renew at the end of the lease period. Total costs for such leases were \$3,618 for the year ended December 31, 2009. The minimum rental commitments under all such non-cancelable leases are \$3,498 for 2009.

NOTE 15. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2009. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$3,561 for the general fund, \$1,516,999 for special revenue funds, \$4,890,228 for the capital projects funds and \$741,210 for the enterprise funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 16. INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, consisted of the following, as reported on the fund statements:

<u>Transfer To</u>	<u>Transfer From</u>		
	<u>General</u>	<u>Non-Major Governmental</u>	<u>Total</u>
<i>Nonmajor Governmental</i>	\$ 32,264	\$ 2,133	\$ 34,397

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

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

B. Interfund Balances

Interfund balances for the year ended December 31, 2009, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<i>Interfund Payable</i>	<i>Interfund Receivable</i>	
	<i>Other Governmental</i>	
<i>Nonmajor Governmental Funds</i>	\$ 65,702	

<i>Due to Other Funds</i>	<i>Due From Other Funds</i>	
	<i>Public Assistance</i>	<i>Internal Service Fund</i>
<i>General Fund</i>	\$ -	\$ 16,741
<i>Children's Services</i>	1,188,623	66,555
<i>Nonmajor Governmental Funds</i>	-	6,352
<i>Total</i>	\$ 1,188,623	\$ 89,648

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2009 were as follows:

	<i>Outstanding 1/1/2009</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2009</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>1990 - \$1,820,000 - 6.10-15.00%</i>					
<i>Various Sewer Projects</i>	\$ 100,000	\$ -	\$ (100,000)	\$ -	\$ -
<i>1993 - \$340,000 - 7.125%</i>					
<i>Sewer Project 409</i>	57,000	-	(19,000)	38,000	19,000
<i>1996 - \$2,155,242 - 4.000-6.250%</i>					
<i>Various Sewer Projects</i>	1,110,000	-	(125,000)	985,000	130,000
<i>1997 - \$179,880 - 5.25%</i>					
<i>Sewer Project 474-89</i>	44,971	-	(11,243)	33,728	11,242
<i>1997 - \$212,473 - 5.60%</i>					
<i>Sewer Project 500</i>	95,614	-	(10,624)	84,990	10,624
<i>1998 - \$28,903 - 5.25%</i>					
<i>Sewer Project 512</i>	14,452	-	(1,445)	13,007	1,446
<i>2004 - \$3,488,264 - 2.00-5.25%</i>					
<i>Various Sewer & Water Projects</i>	2,937,475	-	(146,945)	2,790,530	150,986
TOTAL SPECIAL ASSESSMENT BONDS	4,359,512	-	(414,257)	3,945,255	323,298
 <i>OPWC LOANS:</i>					
<i>2009 - \$733,800 - 0%</i>					
<i>Project #CS03K</i>	-	733,800	-	733,800	24,460
<i>2009 - \$881,249 - 0%</i>					
<i>Walnut Avenue Bridge</i>	-	881,249	-	881,249	14,687
<i>2009 - \$433,262 - 0%</i>					
<i>Third Street NW, Bridge</i>	-	433,262	-	433,262	7,221
<i>2009 - \$291,190 - 0%</i>					
<i>Various Road Resurfacing</i>	-	291,190	-	291,190	19,413
TOTAL OPWC LOANS	-	2,339,501	-	2,339,501	65,781
<i>SIB LOAN - \$3,638,234 - 3%</i>	3,529,956	-	-	3,529,956	-
<i>CAPITAL LEASES</i>	55,130	67,549	(35,769)	86,910	76,255
<i>COMPENSATED ABSENCES</i>	8,013,502	7,195,908	(6,244,999)	8,964,411	5,551,954
TOTAL GOVERNMENTAL ACTIVITIES	\$ 15,958,100	\$ 9,602,958	\$ (6,695,025)	\$ 18,866,033	\$ 6,017,288

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	<u>Outstanding</u> <u>1/1/2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2009</u>	<u>Due Within</u> <u>One Year</u>
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 1,352,525	\$ -	\$ (63,055)	\$ 1,289,470	\$ 64,014
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewerage System Refunding Bonds, Series 2003	9,260,000	-	(890,000)	8,370,000	915,000
1996 - \$3,428,316 - 4.618%					
Sewer District Improvements	1,865,000	-	(190,000)	1,675,000	200,000
1996 - \$1,164,442 - 4.618%					
Water Improvements	560,000	-	(55,000)	505,000	60,000
TOTAL GENERAL OBLIGATION BONDS	<u>13,037,525</u>	<u>-</u>	<u>(1,198,055)</u>	<u>11,839,470</u>	<u>1,239,014</u>
OPWC LOAN - \$1,318,586 - 0%	485,122	-	(66,252)	418,870	66,252
<i>OWDA LOANS:</i>					
1994 - \$551,650					
Waynesburg 4.52%	55,229	-	(55,229)	-	-
1995 - \$2,384,813					
Sewer Project #491 4.52%	1,131,604	-	(153,255)	978,349	160,324
1996 - \$2,924,222					
Sewer Project #475 4.52%	1,551,606	-	(166,023)	1,385,583	173,324
1997 - \$2,800,421					
Sewer Project #449 4.12%	1,639,823	-	(144,251)	1,495,572	150,255
1998 - \$5,461,604					
Sewer Project #493 3.50%	3,462,960	-	(263,085)	3,199,875	272,372
1998 - \$1,525,683					
Sewer Project #504 3.91%	961,729	-	(75,669)	886,060	78,657
2001 - \$4,691,450					
Nimishillen 5.27%	3,642,734	-	(149,782)	3,492,952	157,780
TOTAL OWDA LOANS	<u>12,445,685</u>	<u>-</u>	<u>(1,007,294)</u>	<u>11,438,391</u>	<u>992,712</u>
COMPENSATED ABSENCES	437,748	668,830	(297,138)	809,440	142,864
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 26,406,080</u>	<u>\$ 668,830</u>	<u>\$ (2,568,739)</u>	<u>\$ 24,506,171</u>	<u>\$ 2,440,842</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

The Ohio Department of Transportation State Infrastructure Bank (SIB) loan was used for a road construction project and will be paid by Stark County Area Transportation Study as part of an agreement entered into with the County. The County still remains obligated for this loan. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Capital leases will be paid from the fund which utilizes the assets. 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 \$181,688,577 with an unvoted debt margin of \$73,275,431 at December 31, 2009.

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

<i>Fiscal Year</i>	<i>Governmental Activities</i>				
	<i>Special Assessment Bonds</i>		<i>SIB Loan</i>		<i>OPWC Loans</i>
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2010	\$ 323,298	\$ 189,004	\$ -	\$ 193,681	\$ 65,781
2011	337,828	174,840	470,713	79,636	87,690
2012	334,271	159,134	484,939	65,408	87,689
2013	338,661	143,539	499,597	50,751	87,690
2014	349,492	127,758	514,697	35,650	87,690
2015-2019	1,268,680	400,939	1,560,010	24,160	438,448
2020-2024	993,025	133,382	-	-	438,449
2025-2029	-	-	-	-	341,385
2030-2034	-	-	-	-	341,385
2035-2039	-	-	-	-	341,386
2040	-	-	-	-	21,908
<i>Totals</i>	<u>\$ 3,945,255</u>	<u>\$ 1,328,596</u>	<u>\$ 3,529,956</u>	<u>\$ 449,286</u>	<u>\$ 2,339,501</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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.

Fiscal Year	Business-Type Activities				
	General Obligation Bonds		OWDA Loans		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2010	\$ 1,239,014	\$ 554,157	\$ 992,712	\$ 486,843	\$ 66,252
2011	1,289,484	509,313	1,035,132	444,425	66,252
2012	1,339,041	458,159	1,079,396	400,161	66,253
2013	1,393,408	403,533	1,125,590	353,965	51,777
2014	1,447,577	345,096	1,173,802	305,753	51,777
2015-2019	4,593,971	615,860	4,555,075	861,649	116,559
2020-2024	536,975	72,400	1,476,684	222,348	-
Totals	\$ 11,839,470	\$ 2,958,518	\$ 11,438,391	\$ 3,075,144	\$ 418,870

Industrial Development Revenue Bonds In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2009, \$0.84 million of bonds outstanding are considered to be defeased. As of December 31, 2009 there were twenty-three series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

NOTE 18. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$8.2 million in bonds issued during the years 1990 through 2004 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100% of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2009, principal and interest paid totaled \$603,643. At December 31, 2009, the outstanding balance for the special assessment bonds was \$3,945,255 and payments were scheduled to be made through the year 2024.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

NOTE 19. SHORT-TERM DEBT

The County issued bond anticipation notes to finance sewer projects during the year. These notes are due during 2010. The following is a schedule of the activity for the year.

	<i>Outstanding 1/1/2009</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2009</i>
<i>Project 550 2.4%</i>	\$ 1,285,000	\$ -	\$ (1,285,000)	\$ -
<i>Project 521 2.65%</i>	4,903,000	-	(4,903,000)	-
<i>Project 554 2.65%</i>	320,000	-	(320,000)	-
<i>Projects 542, 544, 545 & 547 2.65%</i>	902,000	-	(902,000)	-
<i>Sewer District Improvements Notes, Series 2009</i>	-	7,310,000	-	7,310,000
<i>Total</i>	<u>\$ 7,410,000</u>	<u>\$ 7,310,000</u>	<u>\$ (7,410,000)</u>	<u>\$ 7,310,000</u>

NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. In 2009, the County contributed \$4,385,032 to the System, which represents approximately 54 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$610,370 to the Council in 2009. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. In 2009, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2009, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2009, no monies were received from the County.

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

Stark County 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, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

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

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

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

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

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. At December 31, 2009 the Network was holding \$911,042 of on-behalf monies for the County which is reflected as "Cash and Cash Equivalents with Fiscal & Escrow Agents" in the Mental Retardation and Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

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

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

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2009.

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 2009.

NOTE 23. RELATED PARTY TRANSACTIONS

During 2009, 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 \$1,340 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$1,360,791.

NOTE 24. CONTINGENT LIABILITIES

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

NOTE 25. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately 0 percent of total Enterprise Fund operating revenue and expenses for 2009. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2009. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

NOTE 26. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

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

B. Basis of Accounting

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

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, 2009.

D. Cash Equivalents and Investments

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

E. Concentration of Credit Risk

At December 31, 2009, the Workshops cash and cash equivalents balances per the banks were not in excess of the insured limits.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

F. Investments

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

G. Property and Equipment

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

H. Contributions

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

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

I. Risk Management

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

J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (DD) 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 DD. 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 DD. These in-kind contributions have been computed by DD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,360,791 for 2009.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director and sales manager are paid for by DD. The Workshops incurred expenses to DD amounting to \$103,015 during 2009.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

An agreement between the Workshops and DD specifies the Workshops will pay \$30,000 or 25% of the unrestricted net operating income, whichever is greater, to either DD or Citizens Who Care for DD. The determination of which organization to be paid is at the discretion of the Workshops. For 2009, the Workshops determined \$30,000 would be paid to Citizens Who Care. For the year ended December 31, 2009, the Workshops paid Citizens Who Care \$35,000, which included \$30,000 for the 2009 contribution and an additional \$5,000. At December 31, 2009, DD owed the Workshops \$22,718 for services rendered.

The unaudited insured value of DD equipment and property used by the Workshops was \$15,396,862 at December 31, 2009.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2009:

<i>Cash and cash equivalents</i>	\$	124,159
<i>Mutual Funds</i>		79,135
<i>Fixed Income</i>		210,748
<i>Equities</i>		250,621
	\$	<u>664,663</u>

L. Inventories

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

<i>Supplies</i>	\$	9,940
<i>Work in Progress</i>		34,791
<i>Finished Goods</i>		<u>63,265</u>
	\$	<u>107,996</u>

M. Use of Estimates

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

N. Compensated Absences

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

O. Obligations Under Capital Lease

The Workshops has leased equipment under a non-cancelable lease agreement accounted for as a capital lease. The present value of the future minimum lease payments has been capitalized and included with office equipment and is being amortized over the estimated useful life of the equipment. Amortization of \$2,191 is included with depreciation expense. The remaining balance is shown as obligations under capital lease on the balance sheet and represents the present value of the remaining payments.

Capitalized equipment under capital lease is as follows at December 31, 2009:

<i>Cost</i>	\$ 43,823
<i>Less Accumulated Amortization</i>	<u>2,191</u>
	<u><u>\$ 41,632</u></u>

The obligations under capital lease at December 31, 2009 consist of the following:

<i>Total Future Minimum Payments</i>	\$ 35,058
<i>Interest Deferred Therein</i>	<u>2,510</u>
<i>Net Present Value of Future Minimum Payments</i>	<u><u>\$ 32,548</u></u>

At December 31, 2009 the future minimum payments on the capital lease from 2010 through 2012 are \$8,765. The future minimum payment on the capital lease in 2013 is \$8,763.

NOTE 27. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT

A. Organization

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

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

B. Operations

The District has not obtained a dedicated local funding source. In 2009, 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2009*

C. Reporting Entity

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

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

D. Basis of Accounting

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

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

E. Cash and Cash Equivalents

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

F. Deposits and Investments

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

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

Investments The District had investments with a fair value of \$399,828 in STAROhio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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

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

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

NOTE 28. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Basis of Accounting

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

C. Fund Accounting

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

D. Budgetary Process

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

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

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

E. Property, Plant and Equipment

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

F. Deposits and Investments

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

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

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

Deposits Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2009

not be returned. For 2009, of bank balances totaling \$806,928, \$556,928 was exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

G. Risk Management

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

H. Related Party Transactions

During 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2009, the Port Authority paid the SDB \$250 for servicing the loans.

I. Capital Assets

As of December 31, 2009, the Port Authority owned land valued at \$265,000. They also had building and equipment amounting to \$3,144,739 for a building to be leased to Superior Dairy.

J. Debt

At December 31, 2009, debt outstanding totaled \$3,144,739. This is a loan from the Ohio Water Development Authority which the Port Authority used for the construction of a building.

NOTE 29. SUBSEQUENT EVENTS

As stated in Note 7, a half percent increase in the sales tax was imposed by the County which made the total sales tax rate at three quarters percent beginning on April 1, 2009. The imposed half percent increase was repealed in the November 2009 election. The sales tax rate went back to one quarter percent on April 1, 2010.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2009*

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2009*

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.

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

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

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

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

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

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, 2009*

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.

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and Investments	\$ 17,008,942	\$ 401,314	\$ 2,427,451	\$ 19,837,707
Cash and Investments in Fiscal and Escrow Agents	392,816	-	-	392,816
Property Taxes Receivable	575,669	-	-	575,669
Accounts Receivable	410,291	-	-	410,291
Special Assessments Receivable	-	6,492,048	-	6,492,048
Interfund Receivable	65,702	-	-	65,702
Intergovernmental Receivable	15,350,056	-	1,408,908	16,758,964
Materials and Supplies Inventory	1,003,831	-	-	1,003,831
Loans Receivable	2,811,794	-	-	2,811,794
Prepaid Items	22,887	-	-	22,887
	<u>37,641,988</u>	<u>6,893,362</u>	<u>3,836,359</u>	<u>48,371,709</u>
Total Assets	\$ 37,641,988	\$ 6,893,362	\$ 3,836,359	\$ 48,371,709
Liabilities				
Accounts Payable	\$ 595,666	\$ -	\$ -	\$ 595,666
Accrued Wages	813,339	-	-	813,339
Contracts Payable	98,759	-	1,495,578	1,594,337
Due to Other Funds	6,352	-	-	6,352
Intergovernmental Payable	268,236	-	-	268,236
Retainage Payable	392,816	-	-	392,816
Interfund Payable	65,702	-	-	65,702
Deferred Revenue	12,478,462	6,492,048	65,032	19,035,542
	<u>14,719,332</u>	<u>6,492,048</u>	<u>1,560,610</u>	<u>22,771,990</u>
Total Liabilities	14,719,332	6,492,048	1,560,610	22,771,990
Fund Balances				
Reserved for Encumbrances	6,144,057	-	595,702	6,739,759
Reserved for Loan Guarantee	2,811,794	-	-	2,811,794
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	13,966,805	-	-	13,966,805
Debt Service Funds	-	401,314	-	401,314
Capital Projects Funds	-	-	1,680,047	1,680,047
Permanent Funds	-	-	-	-
	<u>22,922,656</u>	<u>401,314</u>	<u>2,275,749</u>	<u>25,599,719</u>
Total Fund Balances	22,922,656	401,314	2,275,749	25,599,719
Total Liabilities and Fund Balances	\$ 37,641,988	\$ 6,893,362	\$ 3,836,359	\$ 48,371,709



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2009

	Victim Assistance	Youth Services	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment	HOME Program
Assets						
Cash and Investments	\$ 56,852	\$ 1,106,382	\$ 43,126	\$ 5,693	\$ 5,004	\$ 47,303
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	4,613	-	-	-
Interfund Receivable	-	14,397	-	-	-	-
Intergovernmental Receivable	23,782	1,353,636	-	-	-	1,473,786
Materials and Supplies Inventory	-	919	-	-	-	-
Loans Receivable	-	-	-	-	-	1,474,736
Prepaid Items	-	-	-	-	-	-
Total Assets	\$ 80,634	\$ 2,475,334	\$ 47,739	\$ 5,693	\$ 5,004	\$ 2,995,825
Liabilities						
Accounts Payable	\$ -	\$ 42,129	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	45,599	-	-	-	-
Contracts Payable	-	-	-	5,693	-	-
Due to Other Funds	-	-	-	-	-	-
Intergovernmental Payable	-	19,409	-	-	-	12,417
Retainage Payable	-	-	-	-	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	11,121	947,678	-	-	-	1,301,926
Total Liabilities	11,121	1,054,815	-	5,693	-	1,314,343
Fund Balances						
Reserved for Encumbrances	-	312,176	-	1,379	5,510	746,961
Reserved for Loan Guarantee	-	-	-	-	-	1,474,736
Undesignated, Reported in: Special Revenue Funds	69,513	1,108,343	47,739	(1,379)	(506)	(540,215)
Total Fund Balances	69,513	1,420,519	47,739	-	5,004	1,681,482
Total Liabilities and Fund Balances	\$ 80,634	\$ 2,475,334	\$ 47,739	\$ 5,693	\$ 5,004	\$ 2,995,825

(continued)

<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>
\$ 3,505,355	\$ 313,389	\$ 126,258	\$ 180,173	\$ 164,544	\$ 4,291,604	\$ 511,079
-	-	-	27,799	-	-	-
575,669	-	-	-	-	-	-
-	155,291	-	-	-	209,223	-
-	-	-	-	-	51,305	-
126,601	-	-	1,495,554	15,375	3,400	3,854
1,347	4,529	-	-	-	842	-
-	-	-	1,337,058	-	-	-
<u>8,918</u>	<u>183</u>	<u>-</u>	<u>126</u>	<u>-</u>	<u>6,912</u>	<u>-</u>
<u>\$ 4,217,890</u>	<u>\$ 473,392</u>	<u>\$ 126,258</u>	<u>\$ 3,040,710</u>	<u>\$ 179,919</u>	<u>\$ 4,563,286</u>	<u>\$ 514,933</u>
\$ 8,112	\$ 1,275	\$ -	\$ 319,191	\$ 134	\$ 54,373	\$ 1,459
-	54,699	-	-	-	48,638	10,610
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,497	15,651	-	44,316	-	15,711	2,893
-	-	-	27,799	-	-	-
-	-	-	-	-	-	-
<u>646,571</u>	<u>-</u>	<u>-</u>	<u>1,109,030</u>	<u>15,375</u>	<u>-</u>	<u>-</u>
<u>663,180</u>	<u>71,625</u>	<u>-</u>	<u>1,500,336</u>	<u>15,509</u>	<u>118,722</u>	<u>14,962</u>
292,394	2,119	-	3,195,584	20,853	52,754	111,276
-	-	-	1,337,058	-	-	-
<u>3,262,316</u>	<u>399,648</u>	<u>126,258</u>	<u>(2,992,268)</u>	<u>143,557</u>	<u>4,391,810</u>	<u>388,695</u>
<u>3,554,710</u>	<u>401,767</u>	<u>126,258</u>	<u>1,540,374</u>	<u>164,410</u>	<u>4,444,564</u>	<u>499,971</u>
<u>\$ 4,217,890</u>	<u>\$ 473,392</u>	<u>\$ 126,258</u>	<u>\$ 3,040,710</u>	<u>\$ 179,919</u>	<u>\$ 4,563,286</u>	<u>\$ 514,933</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2009

	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	\$ 165,613	\$ 36,291	\$ 428	\$ 2,588,614	\$ 45,544	\$ 1,677
Cash and Cash Equivalents with Fiscal & Escrow Agents	-	-	-	365,017	-	-
Property Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	10,620	-	-	1,171	3,936	-
Interfund Receivable	-	-	-	-	-	-
Intergovernmental Receivable	-	-	-	6,981,442	-	-
Materials and Supplies Inventory	585	-	-	938,087	12,318	-
Loans Receivable	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Total Assets	\$ 176,818	\$ 36,291	\$ 428	\$ 10,874,331	\$ 61,798	\$ 1,677
Liabilities						
Accounts Payable	\$ 10,455	\$ -	\$ -	\$ 143,447	\$ 6,937	\$ -
Accrued Wages	18,215	-	-	436,166	-	-
Contracts Payable	-	-	-	93,066	-	-
Due to Other Funds	6,352	-	-	-	-	-
Intergovernmental Payable	5,061	-	-	85,048	869	-
Retainage Payable	-	-	-	365,017	-	-
Interfund Payable	-	-	-	-	-	-
Deferred Revenue	-	-	-	4,908,522	-	-
Total Liabilities	40,083	-	-	6,031,266	7,806	-
Fund Balances						
Reserved for Encumbrances	122,739	-	-	789,730	3,736	267
Reserved for Loan Guarantee	-	-	-	-	-	-
Undesignated, Reported in: Special Revenue Funds	13,996	36,291	428	4,053,335	50,256	1,410
Total Fund Balances	136,735	36,291	428	4,843,065	53,992	1,677
Total Liabilities and Fund Balances	\$ 176,818	\$ 36,291	\$ 428	\$ 10,874,331	\$ 61,798	\$ 1,677

<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ 1,926,436	\$ 3,960	\$ 1,691,696	\$ 191,921	\$ 17,008,942
-	-	-	-	392,816
-	-	-	-	575,669
-	-	9,178	16,259	410,291
-	-	-	-	65,702
-	28,837	3,797,155	46,634	15,350,056
1,894	-	43,310	-	1,003,831
-	-	-	-	2,811,794
<u>6,610</u>	<u>-</u>	<u>138</u>	<u>-</u>	<u>22,887</u>
<u>\$ 1,934,940</u>	<u>\$ 32,797</u>	<u>\$ 5,541,477</u>	<u>\$ 254,814</u>	<u>\$ 37,641,988</u>

\$ 6,112	\$ -	\$ 1,846	\$ 196	\$ 595,666
118,612	-	48,980	31,820	813,339
-	-	-	-	98,759
-	-	-	-	6,352
33,291	-	24,437	636	268,236
-	-	-	-	392,816
-	-	61,397	4,305	65,702
<u>-</u>	<u>-</u>	<u>3,514,635</u>	<u>23,604</u>	<u>12,478,462</u>
<u>158,015</u>	<u>-</u>	<u>3,651,295</u>	<u>60,561</u>	<u>14,719,332</u>
188,273	-	291,801	6,505	6,144,057
-	-	-	-	2,811,794
<u>1,588,652</u>	<u>32,797</u>	<u>1,598,381</u>	<u>187,748</u>	<u>13,966,805</u>
<u>1,776,925</u>	<u>32,797</u>	<u>1,890,182</u>	<u>194,253</u>	<u>22,922,656</u>
<u>\$ 1,934,940</u>	<u>\$ 32,797</u>	<u>\$ 5,541,477</u>	<u>\$ 254,814</u>	<u>\$ 37,641,988</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2009

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Cash and Investments	\$ 200,374	\$ 200,940	\$ 401,314
Special Assessments Receivable	<u>6,492,048</u>	<u>-</u>	<u>6,492,048</u>
Total Assets	<u><u>\$ 6,692,422</u></u>	<u><u>\$ 200,940</u></u>	<u><u>\$ 6,893,362</u></u>
Liabilities			
Deferred Revenue	<u>\$ 6,492,048</u>	<u>\$ -</u>	<u>\$ 6,492,048</u>
Total Liabilities	<u>6,492,048</u>	<u>-</u>	<u>6,492,048</u>
Fund Balances			
Unreserved:			
Designated for:			
Debt Service	<u>200,374</u>	<u>200,940</u>	<u>401,314</u>
Total Fund Balances	<u>200,374</u>	<u>200,940</u>	<u>401,314</u>
Total Liabilities and Fund Balances	<u><u>\$ 6,692,422</u></u>	<u><u>\$ 200,940</u></u>	<u><u>\$ 6,893,362</u></u>

STARK COUNTY, OHIO

Combining Balance Sheet
 Nonmajor Capital Projects Funds
 December 31, 2009

	Mental Retardation and Developmental						
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement	Total
Assets							
Cash and Investments	\$ 6,775	\$ 108,751	\$ 35,375	\$ 5,413	\$ -	\$ 2,271,137	\$ 2,427,451
Intergovernmental Receivable	-	-	-	-	1,408,908	-	1,408,908
Total Assets	<u>\$ 6,775</u>	<u>\$ 108,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,408,908</u>	<u>\$ 2,271,137</u>	<u>\$ 3,836,359</u>
Liabilities							
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,492,147	\$ 3,431	\$ 1,495,578
Deferred Revenue	-	-	-	-	65,032	-	65,032
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,557,179</u>	<u>3,431</u>	<u>1,560,610</u>
Fund Balances							
Reserved for Encumbrances	-	-	-	-	-	595,702	595,702
Undesignated, Reported in: Capital Projects Funds	6,775	108,751	35,375	5,413	(148,271)	1,672,004	1,680,047
Total Fund Balances (Deficits)	<u>6,775</u>	<u>108,751</u>	<u>35,375</u>	<u>5,413</u>	<u>(148,271)</u>	<u>2,267,706</u>	<u>2,275,749</u>
Total Liabilities and Fund Balances	<u>\$ 6,775</u>	<u>\$ 108,751</u>	<u>\$ 35,375</u>	<u>\$ 5,413</u>	<u>\$ 1,408,908</u>	<u>\$ 2,271,137</u>	<u>\$ 3,836,359</u>



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property and Other Local Taxes	\$ 4,278,997	\$ -	\$ -	\$ 4,278,997
Charges for Services	10,025,716	-	-	10,025,716
Licenses and Permits	91,763	-	-	91,763
Fines and Forfeitures	189,232	-	-	189,232
Intergovernmental	22,944,935	-	9,302,542	32,247,477
Special Assessments	-	639,461	-	639,461
Interest	8,102	-	-	8,102
Other	401,355	-	192,383	593,738
Total Revenues	<u>37,940,100</u>	<u>639,461</u>	<u>9,494,925</u>	<u>48,074,486</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	\$ 4,181,182	\$ -	\$ -	\$ 4,181,182
Judicial	3,608,260	-	-	3,608,260
Public Safety	8,574,889	-	-	8,574,889
Public Works	17,924,867	-	-	17,924,867
Health	745,456	-	-	745,456
Human Services	617,512	-	-	617,512
Capital Outlay	-	-	12,546,755	12,546,755
Intergovernmental	78,984	-	-	78,984
Debt Service:				
Principal Retirement	19,971	414,257	-	434,228
Interest and Fiscal Charges	1,688	218,964	-	220,652
Total Expenditures	<u>35,752,809</u>	<u>633,221</u>	<u>12,546,755</u>	<u>48,932,785</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,187,291</u>	<u>6,240</u>	<u>(3,051,830)</u>	<u>(858,299)</u>
Other Financing Sources (Uses)				
Transfers In	34,397	-	-	34,397
Sale of Capital Assets	3,400	-	1,864,293	1,867,693
Inception of Capital Lease	67,549	-	-	67,549
Issuance of Loans	-	-	2,339,501	2,339,501
Transfers - Out	(2,133)	-	-	(2,133)
Total Other Financing Sources (Uses)	<u>103,213</u>	<u>-</u>	<u>4,203,794</u>	<u>4,307,007</u>
Net Change in Fund Balances	2,290,504	6,240	1,151,964	3,448,708
Fund Balances Beginning of Year	<u>20,632,152</u>	<u>395,074</u>	<u>1,123,785</u>	<u>22,151,011</u>
Fund Balances End of Year	<u>\$ 22,922,656</u>	<u>\$ 401,314</u>	<u>\$ 2,275,749</u>	<u>\$ 25,599,719</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2009

	Victim Assistance	Youth Services	Pass Through Grants	Justice System Sales Tax	Real Estate Tax Prepayment	HOME Program
Revenues						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	77,913	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	195,620	1,506,104	-	-	-	1,143,795
Interest	-	-	-	-	6,800	96
Other	-	-	-	-	-	-
Total Revenues	<u>195,620</u>	<u>1,506,104</u>	<u>77,913</u>	<u>-</u>	<u>6,800</u>	<u>1,143,891</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ 30,360	\$ -
Judicial	-	-	-	37,643	-	-
Public Safety	-	1,957,633	-	-	-	-
Public Works	-	-	-	-	-	1,123,679
Health	-	-	-	-	-	-
Human Services	200,009	-	-	-	-	-
Intergovernmental	-	-	78,984	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	<u>200,009</u>	<u>1,957,633</u>	<u>78,984</u>	<u>37,643</u>	<u>30,360</u>	<u>1,123,679</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,389)</u>	<u>(451,529)</u>	<u>(1,071)</u>	<u>(37,643)</u>	<u>(23,560)</u>	<u>20,212</u>
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	-	-	-
Transfers - Out	-	(2,133)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,133)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,389)	(453,662)	(1,071)	(37,643)	(23,560)	20,212
Fund Balances Beginning of Year	<u>73,902</u>	<u>1,874,181</u>	<u>48,810</u>	<u>37,643</u>	<u>28,564</u>	<u>1,661,270</u>
Fund Balances End of Year	<u>\$ 69,513</u>	<u>\$ 1,420,519</u>	<u>\$ 47,739</u>	<u>\$ -</u>	<u>\$ 5,004</u>	<u>\$ 1,681,482</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>
\$ 532,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,697,515	-	-	54,147	2,774,113	741,509
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,006,361	-	407,474	2,801,768	-	-	-
-	-	-	377	-	-	-
-	6,481	-	-	73	151,960	88,101
<u>1,538,952</u>	<u>1,703,996</u>	<u>407,474</u>	<u>2,802,145</u>	<u>54,220</u>	<u>2,926,073</u>	<u>829,610</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 267,782	\$ 849,022
-	1,580,558	-	-	-	1,856,292	-
958,841	-	-	-	6,386	-	-
-	-	-	2,684,217	-	-	-
-	-	-	-	-	-	-
-	-	417,503	-	-	-	-
-	-	-	-	-	-	-
-	1,236	-	-	2,759	7,261	5,703
-	1,098	-	-	104	124	225
<u>958,841</u>	<u>1,582,892</u>	<u>417,503</u>	<u>2,684,217</u>	<u>9,249</u>	<u>2,131,459</u>	<u>854,950</u>
<u>580,111</u>	<u>121,104</u>	<u>(10,029)</u>	<u>117,928</u>	<u>44,971</u>	<u>794,614</u>	<u>(25,340)</u>
-	-	-	-	-	-	-
-	-	-	-	-	3,400	-
-	10,049	-	-	-	-	-
-	-	-	-	-	-	-
-	10,049	-	-	-	3,400	-
580,111	131,153	(10,029)	117,928	44,971	798,014	(25,340)
<u>2,974,599</u>	<u>270,614</u>	<u>136,287</u>	<u>1,422,446</u>	<u>119,439</u>	<u>3,646,550</u>	<u>525,311</u>
<u>\$ 3,554,710</u>	<u>\$ 401,767</u>	<u>\$ 126,258</u>	<u>\$ 1,540,374</u>	<u>\$ 164,410</u>	<u>\$ 4,444,564</u>	<u>\$ 499,971</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, 2008

	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ 3,746,406	\$ -	\$ -
Charges for Services	682,054	2,535	-	12,442	264,852	5,790
Licenses and Permits	-	-	-	3,460	-	-
Fines and Forfeitures	4,958	-	-	99,762	-	-
Intergovernmental	-	-	-	10,930,240	-	-
Interest	-	-	-	629	-	-
Other	36,503	-	-	33,452	7,345	-
Total Revenues	<u>723,515</u>	<u>2,535</u>	<u>-</u>	<u>14,826,391</u>	<u>272,197</u>	<u>5,790</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	-	-	-	5,976
Public Safety	-	-	-	-	251,108	-
Public Works	-	-	-	14,116,971	-	-
Health	745,456	-	-	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	3,012	-
Interest and Fiscal Charges	-	-	-	-	137	-
Total Expenditures	<u>745,456</u>	<u>-</u>	<u>-</u>	<u>14,116,971</u>	<u>254,257</u>	<u>5,976</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(21,941)</u>	<u>2,535</u>	<u>-</u>	<u>709,420</u>	<u>17,940</u>	<u>(186)</u>
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Inception of Capital Lease	-	-	-	57,500	-	-
Transfers - Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,500</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(21,941)	2,535	-	766,920	17,940	(186)
Fund Balances Beginning of Year	<u>158,676</u>	<u>33,756</u>	<u>428</u>	<u>4,076,145</u>	<u>36,052</u>	<u>1,863</u>
Fund Balances End of Year	<u>\$ 136,735</u>	<u>\$ 36,291</u>	<u>\$ 428</u>	<u>\$ 4,843,065</u>	<u>\$ 53,992</u>	<u>\$ 1,677</u>

<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -		\$ -	\$ 4,278,997
3,278,750	3,960	341,915	88,221	10,025,716
-	-	88,303	-	91,763
-	28,837	41,056	14,619	189,232
-	-	4,865,735	87,838	22,944,935
-	-	200	-	8,102
<u>49,148</u>	<u>-</u>	<u>18,664</u>	<u>9,628</u>	<u>401,355</u>
<u>3,327,898</u>	<u>32,797</u>	<u>5,355,873</u>	<u>200,306</u>	<u>37,940,100</u>
\$ 3,021,138	\$ -	\$ -	\$ 12,880	\$ 4,181,182
-	-	-	127,791	3,608,260
-	-	5,371,302	29,619	8,574,889
-	-	-	-	17,924,867
-	-	-	-	745,456
-	-	-	-	617,512
-	-	-	-	78,984
-	-	-	-	19,971
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,688</u>
<u>3,021,138</u>	<u>-</u>	<u>5,371,302</u>	<u>170,290</u>	<u>35,752,809</u>
<u>306,760</u>	<u>32,797</u>	<u>(15,429)</u>	<u>30,016</u>	<u>2,187,291</u>
-	-	34,397	-	34,397
-	-	-	-	3,400
-	-	-	-	67,549
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,133)</u>
<u>-</u>	<u>-</u>	<u>34,397</u>	<u>-</u>	<u>103,213</u>
306,760	32,797	18,968	30,016	2,290,504
<u>1,470,165</u>	<u>-</u>	<u>1,871,214</u>	<u>164,237</u>	<u>20,632,152</u>
<u>\$ 1,776,925</u>	<u>\$ 32,797</u>	<u>\$ 1,890,182</u>	<u>\$ 194,253</u>	<u>\$ 22,922,656</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2009

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 639,461	\$ -	\$ 639,461
<i>Total Revenues</i>	<u>639,461</u>	<u>-</u>	<u>639,461</u>
Expenditures			
Debt Service:			
Principal Retirement	\$ 414,257	\$ -	\$ 414,257
Interest and Fiscal Charges	<u>218,964</u>	<u>-</u>	<u>218,964</u>
<i>Total Expenditures</i>	<u>633,221</u>	<u>-</u>	<u>633,221</u>
<i>Net Change in Fund Balances</i>	6,240	-	6,240
<i>Fund Balances Beginning of Year</i>	<u>194,134</u>	<u>200,940</u>	<u>395,074</u>
<i>Fund Balances End of Year</i>	<u>\$ 200,374</u>	<u>\$ 200,940</u>	<u>\$ 401,314</u>



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2009

	Mental Retardation and Developmental					
	Jail Capital Improvements	Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 9,277,292	\$ 25,250
Other	-	-	-	-	-	192,383
Total Revenues	-	-	-	-	9,277,292	217,633
Expenditures						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 11,765,064	\$ 781,691
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(2,487,772)	(564,058)
Other Financing Sources						
Proceeds from Sale of Fixed Assets	-	-	-	-	-	1,864,293
Proceeds of Loans	-	-	-	-	2,339,501	-
Total Other Financing Sources (Uses)	-	-	-	-	2,339,501	1,864,293
Net Change in Fund Balances	-	-	-	-	(148,271)	1,300,235
Fund Balances Beginning of Year	6,775	108,751	35,375	5,413	-	967,471
Fund Balances (Deficits) End of Year	\$ 6,775	\$ 108,751	\$ 35,375	\$ 5,413	\$ (148,271)	\$ 2,267,706

Total

\$ 9,302,542

192,383

9,494,925

\$ 12,546,755

(3,051,830)

1,864,293

2,339,501

4,203,794

1,151,964

1,123,785

\$ 2,275,749

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2009*

Nonmajor Enterprise Funds

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

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2009

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Assets					
Current Assets					
Cash and Investments	\$ 794,195	\$ 10	\$ 40,868	\$ 39,044	\$ 874,117
Accounts Receivable	56,873	-	-	-	56,873
Prepaid Items	810	-	-	448	1,258
Total Current Assets	851,878	10	40,868	39,492	932,248
Noncurrent Assets					
Land and Construction in Progress	-	26,400	-	-	26,400
Depreciable Capital Assets, Net	7,256,789	2,101	-	-	7,258,890
Total Noncurrent Assets	7,256,789	28,501	-	-	7,285,290
Total Assets	\$ 8,108,667	\$ 28,511	\$ 40,868	\$ 39,492	\$ 8,217,538
Liabilities					
Current Liabilities					
Accounts Payable	\$ 24,272	\$ -	\$ -	\$ 5,143	\$ 29,415
Accrued Wages	4,346	-	-	8,404	12,750
Compensated Absences Payable	1,209	-	-	3,872	5,081
Intergovernmental Payable	1,242	-	2,214	3,463	6,919
General Obligation Bonds Payable	60,000	-	-	-	60,000
Total Current Liabilities	91,069	-	2,214	20,882	114,165
Long-Term Liabilities					
Compensated Absences Payable (Net of Current Portion)	7,736	-	-	2,418	10,154
General Obligation Bonds Payable (Net of Current Portion)	445,000	-	-	-	445,000
Total Long-Term Liabilities	452,736	-	-	2,418	455,154
Total Liabilities	543,805	-	2,214	23,300	569,319
Net Assets					
Invested in Capital Assets, Net of Related Debt	6,751,789	28,501	-	-	6,780,290
Unrestricted	813,073	10	38,654	16,192	867,929
Total Net Assets	\$ 7,564,862	\$ 28,511	\$ 38,654	\$ 16,192	\$ 7,648,219

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2009

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Operating Revenues					
Charges for Services	\$ 663,841	\$ -	\$ 34,924	\$ 323,954	\$ 1,022,719
Other	<u>7,469</u>	<u>-</u>	<u>30</u>	<u>1,539</u>	<u>9,038</u>
Total Operating Revenues	<u>671,310</u>	<u>-</u>	<u>34,954</u>	<u>325,493</u>	<u>1,031,757</u>
Operating Expenses					
Salaries	\$ 154,032	\$ -	\$ -	\$ 181,703	\$ 335,735
Contractual Services	338,254	-	2,614	64,108	404,976
Materials and Supplies	13,377	-	-	12,039	25,416
Depreciation	192,113	233	-	-	192,346
Other	<u>3,837</u>	<u>-</u>	<u>19,681</u>	<u>11,812</u>	<u>35,330</u>
Total Operating Expenses	<u>701,613</u>	<u>233</u>	<u>22,295</u>	<u>269,662</u>	<u>993,803</u>
Operating Income (Loss)	(30,303)	(233)	12,659	55,831	37,954
Non-Operating Expenses					
Interest and Fiscal Charges	<u>(38,024)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,024)</u>
Change in Net Assets	(68,327)	(233)	12,659	55,831	(70)
Net Assets Beginning of Year	<u>7,633,189</u>	<u>28,744</u>	<u>25,995</u>	<u>(39,639)</u>	<u>7,648,289</u>
Net Assets End of Year	<u>\$ 7,564,862</u>	<u>\$ 28,511</u>	<u>\$ 38,654</u>	<u>\$ 16,192</u>	<u>\$ 7,648,219</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2009

	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<i>Cash Flows from Operating Activities</i>					
Cash Received from Customers	\$ 644,783	\$ -	\$ 34,924	\$ 323,954	\$ 1,003,661
Cash Received from Other Operating Revenues	7,469	-	30	1,539	9,038
Cash Payments for Employee Services and Benefits	(153,518)	-	-	(175,943)	(329,461)
Cash Payments to Suppliers for Goods and Services	(383,116)	-	(400)	(70,408)	(453,924)
Cash Payments for Other Operating Expenses	<u>(3,837)</u>	<u>-</u>	<u>(19,681)</u>	<u>(11,812)</u>	<u>(35,330)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>111,781</u>	<u>-</u>	<u>14,873</u>	<u>67,330</u>	<u>193,984</u>
<i>Cash Flows from Noncapital Financing Activities</i>					
Advances Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,297)</u>	<u>(110,297)</u>
<i>Net Cash Used for Noncapital Financing Activities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(110,297)</u>	<u>(110,297)</u>
<i>Cash Flows from Capital and Related Financing Activities</i>					
Principal Paid on Capital Debt	(55,000)	-	-	-	(55,000)
Interest Paid on Capital Debt	<u>(38,024)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,024)</u>
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(93,024)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(93,024)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	18,757	-	14,873	(42,967)	(9,337)
<i>Cash and Investments Beginning of Year</i>	<u>775,438</u>	<u>10</u>	<u>25,995</u>	<u>82,011</u>	<u>883,454</u>
<i>Cash and Investments End of Year</i>	<u>\$ 794,195</u>	<u>\$ 10</u>	<u>\$ 40,868</u>	<u>\$ 39,044</u>	<u>\$ 874,117</u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</i>					
<i>Operating Income (Loss)</i>	<u>\$ (30,303)</u>	<u>\$ (233)</u>	<u>\$ 12,659</u>	<u>\$ 55,831</u>	<u>\$ 37,954</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</i>					
Depreciation Expense	192,113	233	-	-	192,346
(Increase) Decrease in Assets					
Accounts Receivable	(19,058)	-	-	-	(19,058)
Prepays	(216)	-	-	(448)	(664)
Increase (Decrease) in Liabilities					
Accounts Payable	(31,269)	-	-	5,143	(26,126)
Accrued Wages and Benefits	(2,111)	-	-	2,225	114
Compensated Absences Payable	3,137	-	-	2,890	6,027
Intergovernmental Payable	<u>(512)</u>	<u>-</u>	<u>2,214</u>	<u>1,689</u>	<u>3,391</u>
<i>Total Adjustments</i>	<u>142,084</u>	<u>233</u>	<u>2,214</u>	<u>11,499</u>	<u>156,030</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 111,781</u>	<u>\$ -</u>	<u>\$ 14,873</u>	<u>\$ 67,330</u>	<u>\$ 193,984</u>

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2009

Internal Service Funds

Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees, any balance on hand is held until used.

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

All Internal Service Funds

December 31, 2009

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Cash and Investments	\$ 5,617,405	\$ 3,606,379	\$ 9,223,784
Due from Other Funds	<u>89,648</u>	<u>-</u>	<u>89,648</u>
Total Assets	<u><u>5,707,053</u></u>	<u><u>3,606,379</u></u>	<u><u>9,313,432</u></u>
Liabilities			
Current Liabilities			
Accounts Payable	\$ 83,084	\$ -	\$ 83,084
Accrued Wages	5,002	3,310	8,312
Intergovernmental Payable	1,255	1,028,613	1,029,868
Claims Payable	<u>604,743</u>	<u>3,249,635</u>	<u>3,854,378</u>
Total Current Liabilities	<u>694,084</u>	<u>4,281,558</u>	<u>4,975,642</u>
Long-Term Liabilities:			
Compensated Absences (Net of Current Portion)	<u>8,624</u>	<u>4,984</u>	<u>13,608</u>
Total Long-Term Liabilities	8,624	4,984	13,608
Total Liabilities	<u>702,708</u>	<u>4,286,542</u>	<u>4,989,250</u>
Net Assets			
Unrestricted	<u>5,004,345</u>	<u>(680,163)</u>	<u>4,324,182</u>
Total Net Assets	<u><u>\$ 5,004,345</u></u>	<u><u>\$ (680,163)</u></u>	<u><u>\$ 4,324,182</u></u>

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2009

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 15,739,236	\$ 1,243,160	\$ 16,982,396
Other	43,016	27,451	70,467
Total Operating Revenues	<u>15,782,252</u>	<u>1,270,611</u>	<u>17,052,863</u>
Operating Expenses			
Salaries	\$ 14,881	\$ 9,151	\$ 24,032
Contractual Services	19,121	36,555	55,676
Materials and Supplies	1,054	538	1,592
Claims and Judgments	14,543,734	1,828,883	16,372,617
Other	31,195	-	31,195
Total Operating Expenses	<u>14,609,985</u>	<u>1,875,127</u>	<u>16,485,112</u>
Change in Net Assets	1,172,267	(604,516)	567,751
Net Assets Beginning of Year	<u>3,832,078</u>	<u>(75,647)</u>	<u>3,756,431</u>
Net Assets End of Year	<u>\$ 5,004,345</u>	<u>\$ (680,163)</u>	<u>\$ 4,324,182</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2009

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 15,734,062	\$ 1,243,160	\$ 16,977,222
Cash Received from Other Operating Revenues	43,016	27,451	70,467
Cash Payments for Goods and Services	(15,036)	(37,093)	(52,129)
Cash Payments for Claims	(14,544,255)	(1,693,917)	(16,238,172)
Cash Payments for Other Operating Expenses	(31,195)	-	(31,195)
Net Cash Provided by (Used for) Operating Activities	<u>1,186,592</u>	<u>(460,399)</u>	<u>726,193</u>
Cash and Investments Beginning of Year	<u>4,430,813</u>	<u>4,066,778</u>	<u>8,497,591</u>
Cash and Investments End of Year	<u>\$ 5,617,405</u>	<u>\$ 3,606,379</u>	<u>\$ 9,223,784</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 1,172,267</u>	<u>\$ (604,516)</u>	<u>\$ 567,751</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets			
Due from Other Funds	(49,967)	-	(49,967)
Intergovernmental Receivable	44,793	-	44,793
Prepays	5,139	-	5,139
Increase (Decrease) in Liabilities			
Accounts Payable	(10,246)	-	(10,246)
Accrued Wages and Benefits	5,002	3,310	8,312
Compensated Absences Payable	8,624	4,984	13,608
Intergovernmental Payable	1,255	90,731	91,986
Claims Payable	9,725	45,092	54,817
Total Adjustments	<u>14,325</u>	<u>144,117</u>	<u>158,442</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ 1,186,592</u>	<u>\$ (460,399)</u>	<u>\$ 726,193</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2009*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Assets

Private Purpose Trust Funds

December 31, 2009

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Assets</i>				
Cash and Cash Equivalents	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 1,391</u>	<u>\$ 164,606</u>
<i>Net Assets</i>				
Held in Trust for Private Purposes	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 1,391</u>	<u>\$ 164,606</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Assets

Private Purpose Trust Funds

For the Year Ended December 31, 2009

	<u>George C. Brissel</u>	<u>MRDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>				
Contributions	\$ -	\$ -	\$ 9,561	\$ 9,561
<i>Deductions</i>				
Other Operating Expense	-	-	15,207	15,207
<i>Change in Net Assets</i>	-	-	(5,646)	(5,646)
<i>Net Assets Beginning of Year</i>	<u>2,190</u>	<u>161,025</u>	<u>7,037</u>	<u>170,252</u>
<i>Net Assets End of Year</i>	<u>\$ 2,190</u>	<u>\$ 161,025</u>	<u>\$ 1,391</u>	<u>\$ 164,606</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Undivided General Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 7,037,304	\$ 333,177,597	\$ 333,888,721	\$ 6,326,180
Taxes Receivable	290,578,762	321,589,628	308,468,833	303,699,557
Special Assessments	10,868,173	1,391,437	-	12,259,610
Total Assets	<u>\$ 308,484,239</u>	<u>\$ 656,158,662</u>	<u>\$ 642,357,554</u>	<u>\$ 322,285,347</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 308,484,239</u>	<u>\$ 321,013,895</u>	<u>\$ 307,212,787</u>	<u>\$ 322,285,347</u>
Undivided Personal Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 641,865	\$ 8,803,515	\$ 9,278,771	\$ 166,609
Taxes Receivable	9,026,321	2,324,220	9,026,321	2,324,220
Total Assets	<u>\$ 9,668,186</u>	<u>\$ 11,127,735</u>	<u>\$ 18,305,092</u>	<u>\$ 2,490,829</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 9,668,186</u>	<u>\$ 2,299,129</u>	<u>\$ 9,476,486</u>	<u>\$ 2,490,829</u>
Undivided Estate Tax				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 3,734,836</u>	<u>\$ 6,041,762</u>	<u>\$ 7,348,562</u>	<u>\$ 2,428,036</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 3,734,836</u>	<u>\$ -</u>	<u>\$ 1,306,800</u>	<u>\$ 2,428,036</u>
Local Government				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,726,117	\$ 15,726,117	\$ -
Intergovernmental Receivable	5,882,048	8,062,887	5,882,048	8,062,887
Total Assets	<u>\$ 5,882,048</u>	<u>\$ 23,789,004</u>	<u>\$ 21,608,165</u>	<u>\$ 8,062,887</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 5,882,048</u>	<u>\$ 8,062,887</u>	<u>\$ 5,882,048</u>	<u>\$ 8,062,887</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2009

	Balance 1/1/09	Additions	Reductions	Balance 12/31/09
Library and Local Government Support				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 12,073,952	\$ 12,073,952	\$ -
Intergovernmental Receivable	<u>7,317,192</u>	<u>5,847,683</u>	<u>7,317,192</u>	<u>5,847,683</u>
Total Assets	<u>\$ 7,317,192</u>	<u>\$ 17,921,635</u>	<u>\$ 19,391,144</u>	<u>\$ 5,847,683</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 7,317,192</u>	<u>\$ 5,847,683</u>	<u>\$ 7,317,192</u>	<u>\$ 5,847,683</u>
Court Agency				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	<u>\$ 3,864,130</u>	<u>\$ 56,898,432</u>	<u>\$ 56,902,899</u>	<u>\$ 3,859,663</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 3,864,130</u>	<u>\$ 56,898,432</u>	<u>\$ 56,902,899</u>	<u>\$ 3,859,663</u>
Other Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 11,651,154	\$ 83,411,894	\$ 84,316,503	\$ 10,746,545
Cash and Cash Equivalents in Segregated Accounts	15,939	-	3,474	12,465
Taxes Receivable	3,802,132	3,728,357	3,802,132	3,728,357
Intergovernmental Receivable	<u>1,663,375</u>	<u>1,738,494</u>	<u>1,663,375</u>	<u>1,738,494</u>
Total Assets	<u>\$ 17,132,600</u>	<u>\$ 88,878,745</u>	<u>\$ 89,785,484</u>	<u>\$ 16,225,861</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 4,430,342	\$ 2,221,971	\$ 2,296,460	\$ 4,355,853
Undistributed Monies	8,730,851	3,841,173	4,504,280	8,067,744
Deposits Held and Due to Others	<u>3,971,407</u>	<u>110,257</u>	<u>279,400</u>	<u>3,802,264</u>
Total Liabilities	<u>\$ 17,132,600</u>	<u>\$ 6,173,401</u>	<u>\$ 7,080,140</u>	<u>\$ 16,225,861</u>
All Agency Funds				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 23,065,159	\$ 459,234,837	\$ 462,632,626	\$ 19,667,370
Cash and Cash Equivalents in Segregated Accounts	3,880,069	56,898,432	56,906,373	3,872,128
Taxes Receivable	303,407,215	327,642,205	321,297,286	309,752,134
Special Assessments	10,868,173	1,391,437	-	12,259,610
Intergovernmental Receivable	<u>14,862,615</u>	<u>15,649,064</u>	<u>14,862,615</u>	<u>15,649,064</u>
Total Assets	<u>\$ 356,083,231</u>	<u>\$ 860,815,975</u>	<u>\$ 855,698,900</u>	<u>\$ 361,200,306</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 339,516,843	\$ 339,445,565	\$ 333,491,773	\$ 345,470,635
Undistributed Monies	8,730,851	3,841,173	4,504,280	8,067,744
Deposits Held and Due to Others	<u>7,835,537</u>	<u>57,008,689</u>	<u>57,182,299</u>	<u>7,661,927</u>
Total Liabilities	<u>\$ 356,083,231</u>	<u>\$ 400,295,427</u>	<u>\$ 395,178,352</u>	<u>\$ 361,200,306</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
Revenues				
Property and Other Local Taxes	\$ 14,182,362	\$ 14,124,228	\$ 13,435,602	\$ (688,626)
Permissive Sales Tax	16,500,000	21,000,000	20,818,070	(181,930)
Charges for Services	11,712,500	11,830,183	11,911,664	81,481
Licenses and Permits	41,000	38,000	39,027	1,027
Fines and Forfeitures	405,000	405,000	436,467	31,467
Intergovernmental	10,517,769	10,312,131	10,516,654	204,523
Interest	3,204,000	2,794,000	2,982,632	188,632
Rentals	335,000	318,000	331,689	13,689
Other	800,000	1,066,220	1,461,160	394,940
Total Revenues	57,697,631	61,887,762	61,932,965	45,203
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,552,736	1,641,754	1,502,912	138,842
Materials and Supplies	51,062	39,902	38,675	1,227
Contractual Services	9,170,444	7,995,337	7,537,076	458,261
Capital Outlay	-	283,562	32,395	251,167
Other	1,817,331	4,182,930	2,565,004	1,617,926
Total Commissioners' Office	12,591,573	14,143,485	11,676,062	2,467,423
County Auditor				
Personal Services	1,156,289	1,111,914	1,111,914	-
Materials and Supplies	13,509	5,794	5,686	108
Contractual Services	175,580	230,557	230,557	-
Capital Outlay	-	46	46	-
Other	4,001	1,068	1,068	-
Total County Auditor	1,349,379	1,349,379	1,349,271	108
County Treasurer				
Personal Services	539,545	555,945	555,729	216
Materials and Supplies	2,850	2,850	1,493	1,357
Contractual Services	90,688	245,288	243,144	2,144
Capital Outlay	-	4,000	3,987	13
Total County Treasurer	633,083	808,083	804,353	3,730
Prosecuting Attorney				
Personal Services	3,028,979	3,068,019	3,022,916	45,103
Materials and Supplies	50,000	8,199	8,199	-
Contractual Services	25,000	22,477	22,477	-
Capital Outlay	-	5,077	3,604	1,473
Other	57,964	57,964	57,964	-
Total Prosecuting Attorney	\$ 3,161,943	\$ 3,161,736	\$ 3,115,160	\$ 46,576

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 532,359	\$ 626,087	\$ 625,319	\$ 768
Materials and Supplies	6,252	6,238	6,186	52
Contractual Services	22,781	58,327	58,172	155
Capital Outlay	-	14	14	-
Other	1,800	2,100	1,634	466
Total Recorder	<u>563,192</u>	<u>692,766</u>	<u>691,325</u>	<u>1,441</u>
Citizen's Building Operating				
Personal Services	342,794	351,395	318,152	33,243
Materials and Supplies	464,859	536,247	502,693	33,554
Contractual Services	210,539	160,539	134,558	25,981
Capital Outlay	-	10	9	1
Other	50,000	20,000	131	19,869
Total Citizen's Building Operating	<u>1,068,192</u>	<u>1,068,191</u>	<u>955,543</u>	<u>112,648</u>
Board of Elections				
Personal Services	1,509,169	1,597,173	1,552,869	44,304
Materials and Supplies	91,150	68,650	38,002	30,648
Contractual Services	425,332	354,332	337,153	17,179
Capital Outlay	36,480	28,975	28,468	507
Other	12,352	25,351	14,936	10,415
Total Board of Elections	<u>2,074,483</u>	<u>2,074,481</u>	<u>1,971,428</u>	<u>103,053</u>
Data Processing				
Personal Services	1,467,606	1,502,856	1,501,574	1,282
Materials and Supplies	30,101	30,101	17,701	12,400
Contractual Services	688,654	511,404	509,854	1,550
Capital Outlay	12,894	154,894	151,219	3,675
Other	13,071	13,071	10,080	2,991
Total Data Processing	<u>2,212,326</u>	<u>2,212,326</u>	<u>2,190,428</u>	<u>21,898</u>
Buildings and Grounds Maintenance				
Personal Services	152,818	180,761	173,585	7,176
Materials and Supplies	383,940	490,697	411,919	78,778
Contractual Services	492,586	337,982	304,945	33,037
Capital Outlay	-	10,404	3,000	7,404
Total Buildings and Grounds Maintenance	<u>1,029,344</u>	<u>1,019,844</u>	<u>893,449</u>	<u>126,395</u>
Unclaimed Monies				
Other	557,951	557,951	120,819	437,132
Total Unclaimed Monies	<u>557,951</u>	<u>557,951</u>	<u>120,819</u>	<u>437,132</u>
Total General Government - Legislative and Executive	<u>\$ 25,241,466</u>	<u>\$ 27,088,242</u>	<u>\$ 23,767,838</u>	<u>\$ 3,320,404</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
General Government - Judicial				
Court of Appeals				
Materials and Supplies	\$ 70,000	\$ 64,995	\$ 55,821	\$ 9,174
Contractual Services	126,918	116,761	108,690	8,071
Capital Outlay	14,161	26,323	15,158	11,165
Other	17,175	20,175	14,833	5,342
Total Court of Appeals	<u>228,254</u>	<u>228,254</u>	<u>194,502</u>	<u>33,752</u>
Common Pleas Court				
Personal Services	2,943,977	3,117,298	3,105,978	11,320
Materials and Supplies	148,384	98,596	98,325	271
Contractual Services	512,137	323,128	319,944	3,184
Capital Outlay	-	27,408	27,408	-
Other	70,146	131,469	131,469	-
Total Common Pleas Court	<u>3,674,644</u>	<u>3,697,899</u>	<u>3,683,124</u>	<u>14,775</u>
Common Pleas Jury Commission				
Personal Services	146,409	123,154	123,142	12
Total Common Pleas Jury Commission	<u>146,409</u>	<u>123,154</u>	<u>123,142</u>	<u>12</u>
Juvenile Court				
Personal Services	2,996,909	3,136,653	3,136,008	645
Materials and Supplies	78,690	41,699	41,454	245
Contractual Services	212,686	142,166	142,080	86
Capital Outlay	16,000	1,767	1,767	-
Total Juvenile Court	<u>3,330,443</u>	<u>3,330,443</u>	<u>3,328,675</u>	<u>1,768</u>
Probate Court				
Personal Services	630,972	695,093	695,062	31
Materials and Supplies	12,197	7,841	7,841	-
Contractual Services	69,580	72,814	67,248	5,566
Other	1,000	-	-	-
Total Probate Court	<u>713,749</u>	<u>775,748</u>	<u>770,151</u>	<u>5,597</u>
Clerk of Courts				
Personal Services	1,491,690	1,491,690	1,468,140	23,550
Materials and Supplies	18,888	20,888	19,738	1,150
Contractual Services	342,100	338,100	322,841	15,259
Capital Outlay	-	2,000	-	2,000
Other	1,000	1,000	217	783
Total Clerk of Courts	<u>1,853,678</u>	<u>1,853,678</u>	<u>1,810,936</u>	<u>42,742</u>
Public Defender				
Personal Services	1,511,357	1,517,864	1,517,830	34
Materials and Supplies	7,000	8,378	8,338	40
Capital Outlay	-	22	22	-
Other	12,500	969	967	2
Total Public Defender	<u>\$ 2,715,948</u>	<u>\$ 2,330,948</u>	<u>\$ 2,295,255</u>	<u>\$ 35,693</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Municipal Court				
Personal Services	\$ 709,323	\$ 640,613	\$ 630,245	\$ 10,368
Contractual Services	37,058	26,259	26,259	-
Total Municipal Court	746,381	666,872	656,504	10,368
Total General Government - Judicial	13,409,506	13,006,996	12,862,289	144,707
Public Safety				
Sheriff				
Personal Services	12,817,348	12,662,821	12,579,723	83,098
Materials and Supplies	1,228,678	1,228,679	1,213,735	14,944
Contractual Services	2,917,663	2,930,022	2,918,739	11,283
Capital Outlay	-	33,171	32,922	249
Other	58,016	167,012	166,612	400
Total Sheriff	17,021,705	17,021,705	16,911,731	109,974
Sheriff's Rotary				
Personal Services	2,190,000	2,331,312	2,326,117	5,195
Materials and Supplies	52,708	26,708	26,690	18
Contractual Service	21,310	21,610	21,514	96
Capital Outlay	-	2,388	1,538	850
Other	5,000	1,431	951	480
Total Sheriff's Rotary	2,269,018	2,383,449	2,376,810	6,639
Coroner				
Personal Services	585,789	555,790	541,495	14,295
Materials and Supplies	25,153	35,153	27,262	7,891
Contractual Services	175,456	195,455	194,087	1,368
Capital Outlay	1,700	1,700	1,689	11
Other	3,000	3,000	2,567	433
Total Coroner	791,098	791,098	767,100	23,998
Building Inspection				
Personal Services	664,099	645,199	623,656	21,543
Materials and Supplies	15,963	11,663	11,648	15
Contractual Services	28,047	104,548	104,423	125
Capital Outlay	23,122	29,022	28,781	241
Other	339	1,139	631	508
Total Building Inspection	731,570	791,571	769,139	22,432
Emergency Preparedness/HAZMAT				
Personal Services	121,902	121,902	105,888	16,014
Materials and Supplies	12,936	12,936	7,143	5,793
Contractual Services	13,609	13,609	7,758	5,851
Capital Outlay	123	123	5	118
Other	877	877	220	657
Total Emergency Preparedness/HAZMAT	\$ 149,447	\$ 149,447	\$ 121,014	\$ 28,433

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - General Fund
 For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Over/(Under)
911 Central Dispatch				
Other	\$ -	\$ 2,750,000	\$ -	\$ 2,750,000
Total 911 Central Dispatch	-	2,750,000	-	2,750,000
Total Public Safety	<u>20,962,838</u>	<u>23,887,270</u>	<u>20,945,794</u>	<u>2,941,476</u>
Public Works				
Buildings and Grounds Capital				
Materials and Supplies	2,124	2,124	2,124	-
Contractual Service	-	507	507	-
Capital Outlay	989,328	294,347	294,266	81
Total Buildings and Grounds Capital	<u>991,452</u>	<u>296,978</u>	<u>296,897</u>	<u>81</u>
Total Public Works	<u>991,452</u>	<u>296,978</u>	<u>296,897</u>	<u>81</u>
Human Services				
Veteran's Service Commission				
Personal Services	947,383	995,326	881,916	113,410
Materials and Supplies	24,819	29,819	21,947	7,872
Contractual Services	41,314	82,314	79,049	3,265
Capital Outlay	57,800	74,800	54,470	20,330
Other	470,164	407,164	400,314	6,850
Total Veteran's Service Commission	<u>1,541,480</u>	<u>1,589,423</u>	<u>1,437,696</u>	<u>151,727</u>
Total Human Services	<u>1,541,480</u>	<u>1,589,423</u>	<u>1,437,696</u>	<u>151,727</u>
Total Expenditures	<u>62,146,742</u>	<u>65,868,909</u>	<u>59,310,514</u>	<u>6,558,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,449,111)</u>	<u>(3,981,147)</u>	<u>2,622,451</u>	<u>6,603,598</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	14,869	15,170	301
Advances In	-	45,000	70,527	25,527
Transfers Out	-	(32,264)	(32,264)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>27,605</u>	<u>53,433</u>	<u>25,828</u>
Net Change in Fund Balance	(4,449,111)	(3,953,542)	2,675,884	6,629,426
Fund Balance at Beginning of Year	791,414	791,414	791,414	-
Prior Year Encumbrances Appropriated	<u>2,345,173</u>	<u>2,345,173</u>	<u>2,345,173</u>	<u>-</u>
Fund Balance (Deficit) at End of Year	<u>\$ (1,312,524)</u>	<u>\$ (816,955)</u>	<u>\$ 5,812,471</u>	<u>\$ 6,629,426</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, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 18,866,266	\$ 18,866,266	\$ 19,240,048	\$ 373,782
Charges for Services	-	-	1,848,624	1,848,624
Intergovernmental	20,388,417	20,678,194	19,493,086	(1,185,108)
Rentals	-	-	90	90
Other	2,549,696	2,549,696	902,419	(1,647,277)
Total Revenues	41,804,379	42,094,156	41,484,267	(609,889)
Expenditures				
Current:				
Health				
Personal Services	35,395,556	34,969,876	33,731,434	1,238,442
Materials and Supplies	2,219,521	2,115,276	1,782,423	332,853
Contractual Services	5,352,669	5,456,883	4,510,974	945,909
Capital Outlay	797,932	526,354	356,013	170,341
Other	51,856	5,305,685	5,264,759	40,926
Total Expenditures	43,817,534	48,374,074	45,645,603	2,728,471
Net Change in Fund Balance	(2,013,155)	(6,279,918)	(4,161,336)	2,118,582
Fund Balance Beginning of Year	15,574,913	15,574,913	15,574,913	-
Prior Year Encumbrances Appropriated	1,097,491	1,097,491	1,097,491	-
Fund Balance End of Year	\$ 14,659,249	\$ 10,392,486	\$ 12,511,068	\$ 2,118,582

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, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 3,514,628	\$ 6,527,167	\$ 4,646,607	\$ (1,880,560)
Charges for Services	-	9,300	146,720	137,420
Intergovernmental	19,796,808	36,868,558	32,581,873	(4,286,685)
Interest	-	-	62	62
Other	-	132,417	247,837	115,420
Total Revenues	23,311,436	43,537,442	37,623,099	(5,914,343)
Expenditures				
Current:				
Health				
Personal Services	938,269	1,958,723	1,853,198	105,525
Materials and Supplies	30,120	77,889	65,293	12,596
Contractual Services	25,664,976	42,984,680	39,283,796	3,700,884
Capital Outlay	34,994	67,663	49,405	18,258
Other	157,697	608,768	199,445	409,323
Total Expenditures	26,826,056	45,697,723	41,451,137	4,246,586
Net Change in Fund Balance	(3,514,620)	(2,160,281)	(3,828,038)	(1,667,757)
Fund Deficit Beginning of Year	(141,591)	(141,591)	(141,591)	-
Prior Year Encumbrances Appropriated	7,207,660	7,207,660	7,207,660	-
Fund Balance End of Year	\$ 3,551,449	\$ 4,905,788	\$ 3,238,031	\$ (1,667,757)

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, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Property and Other Local Taxes	\$ 9,296,164	\$ 9,296,164	\$ 8,230,591	\$ (1,065,573)
Charges for Services	700,000	700,000	1,219,023	519,023
Intergovernmental	15,200,000	16,808,954	15,554,142	(1,254,812)
Other	<u>247,911</u>	<u>247,911</u>	<u>215,682</u>	<u>(32,229)</u>
Total Revenues	<u>25,444,075</u>	<u>27,053,029</u>	<u>25,219,438</u>	<u>(1,833,591)</u>
Expenditures				
Current:				
Human Services				
Personal Services	4,540,778	4,285,778	4,065,601	220,177
Materials and Supplies	700	10,700	9,666	1,034
Contractual Services	18,545,619	16,527,901	13,865,108	2,662,793
Capital Outlay	9,953	24,953	17,952	7,001
Other	<u>4,620,018</u>	<u>7,782,211</u>	<u>6,669,340</u>	<u>1,112,871</u>
Total Expenditures	<u>27,717,068</u>	<u>28,631,543</u>	<u>24,627,667</u>	<u>4,003,876</u>
Net Change in Fund Balance	(2,272,993)	(1,578,514)	591,771	2,170,285
Fund Balance Beginning of Year	4,685,801	4,685,801	4,685,801	-
Prior Year Encumbrances Appropriated	<u>2,852,840</u>	<u>2,852,840</u>	<u>2,852,840</u>	-
Fund Balance End of Year	<u>\$ 5,265,648</u>	<u>\$ 5,960,127</u>	<u>\$ 8,130,412</u>	<u>\$ 2,170,285</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, 2009

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Budget	Actual	
Revenues				
Intergovernmental	\$ 47,000,000	\$ 48,263,986	\$ 39,966,408	\$ (8,297,578)
Other	<u>1,564,221</u>	<u>1,564,221</u>	<u>4,430,862</u>	<u>2,866,641</u>
Total Revenues	<u>48,564,221</u>	<u>49,828,207</u>	<u>44,397,270</u>	<u>(5,430,937)</u>
Expenditures				
Current:				
Human Services				
Personal Services	26,150,000	25,000,000	24,037,313	962,687
Materials and Supplies	552,215	552,215	416,474	135,741
Contractual Services	20,410,881	22,310,881	21,174,552	1,136,329
Capital Outlay	107,528	57,528	38,510	19,018
Other	<u>2,183,296</u>	<u>2,483,297</u>	<u>2,025,704</u>	<u>457,593</u>
Total Expenditures	<u>49,403,920</u>	<u>50,403,921</u>	<u>47,692,553</u>	<u>2,711,368</u>
Net Change in Fund Balance	(839,699)	(575,714)	(3,295,283)	(2,719,569)
Fund Balance (Deficit) Beginning of Year	(986,290)	(986,290)	(986,290)	-
Prior Year Encumbrances Appropriated	<u>2,853,920</u>	<u>2,853,920</u>	<u>2,853,920</u>	-
Fund Balance (Deficit) End of Year	<u>\$ 1,027,931</u>	<u>\$ 1,291,916</u>	<u>\$ (1,427,653)</u>	<u>\$ (2,719,569)</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, 2009

	<u>Victim Assistance</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 207,191	\$ 182,959	\$ (24,232)
Expenditures			
Current:			
Human Services			
Personal Services	233,150	200,009	33,141
Net Change in Fund Balance	(25,959)	(17,050)	8,909
Fund Balance Beginning of Year	73,902	73,902	-
Fund Balance End of Year	<u>\$ 47,943</u>	<u>\$ 56,852</u>	<u>\$ 8,909</u>

	<u>Youth Services</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 1,886,370	\$ 1,540,646	\$ (345,724)
Expenditures			
Current:			
Public Safety			
Personal Services	1,050,891	1,014,070	36,821
Materials and Supplies	23,647	20,072	3,575
Contractual Services	1,210,462	1,150,880	59,582
Capital Outlay	33,652	32,824	828
Other	60,760	54,313	6,447
Total Expenditures	2,379,412	2,272,159	107,253
Deficiency of Revenues Over Under Expenditures	(493,042)	(731,513)	(238,471)
Other Financing Sources (Uses)			
Advances Out	(14,397)	(14,397)	-
Transfers Out	(12,133)	(2,133)	10,000
Total Other Financing Sources (Uses)	(26,530)	(16,530)	10,000
Net Change in Fund Balance	(519,572)	(748,043)	(228,471)
Fund Balance Beginning of Year	1,159,864	1,159,864	-
Prior Year Encumbrances Appropriated	333,802	333,802	-
Fund Balance End of Year	<u>\$ 974,094</u>	<u>\$ 745,623</u>	<u>\$ (228,471)</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, 2009

	<u>Pass Through Grants</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 35,000	\$ 78,126	\$ 43,126
Expenditures			
Intergovernmental	78,984	78,984	-
Net Change in Fund Balance	(43,984)	(858)	43,126
Fund Balance Beginning of Year	43,984	43,984	-
Fund Balance End of Year	-	\$ 43,126	\$ 43,126

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

	<u>Justice System Sales Tax</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	\$ 10,561	\$ 10,561	\$ -
Contractual Services	1,700	1,700	-
Capital Outlay	<u>25,382</u>	<u>21,068</u>	<u>4,314</u>
Total Expenditures	<u>37,643</u>	<u>33,329</u>	<u>2,157</u>
Net Change in Fund Balance	(37,643)	(33,329)	2,157
Fund Balance Beginning of Year	<u>37,643</u>	<u>37,643</u>	-
Fund Balance End of Year	<u><u>-</u></u>	<u><u>\$ 4,314</u></u>	<u><u>\$ 2,157</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, 2009

	Real Estate Tax Prepayment		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Interest	\$ 50,000	\$ 9,534	\$ (40,466)
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	48,500	22,459	26,041
Materials and Supplies	4,000	-	4,000
Contractual Services	22,078	12,296	9,782
Capital Outlay	4,810	4,810	-
Total Expenditures	79,388	39,565	39,823
Net Change in Fund Balance	(29,388)	(30,031)	(643)
Fund Balance Beginning of Year	21,723	21,723	-
Prior Year Encumbrances Appropriated	7,665	7,665	-
Fund Deficit End of Year	\$ -	\$ (643)	\$ (643)

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 4,032,473	\$ 1,100,810	\$ (2,931,663)
Interest	-	134	134
Other	-	70,527	70,527
Total Revenues	4,032,473	1,171,471	(2,861,002)
Expenditures			
Current:			
Public Works			
Contractual Services	4,178,066	2,049,142	2,128,924
Other	20,000	-	20,000
Total Expenditures	4,198,066	2,049,142	2,148,924
Net Change in Fund Balance	(165,593)	(877,671)	(712,078)
Fund Deficit Beginning of Year	(1,144,530)	(1,144,530)	-
Prior Year Encumbrances Appropriated	1,310,123	1,310,123	-
Fund Balance (Deficit) End of Year	\$ -	\$ (712,078)	\$ (712,078)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

	<i>911 System</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Property and Other Local Taxes	\$ 599,332	\$ 532,591	\$ (66,741)
Intergovernmental	950,000	1,002,225	52,225
Total Revenues	<u>1,549,332</u>	<u>1,534,816</u>	<u>(14,516)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	789,226	762,453	26,773
Materials and Supplies	15,634	6,657	8,977
Contractual Services	441,356	435,888	5,468
Capital Outlay	74,945	73,440	1,505
Other	<u>7,786</u>	<u>7,786</u>	<u>-</u>
Total Expenditures	<u>1,328,947</u>	<u>1,286,224</u>	<u>42,723</u>
Net Change in Fund Balance	<u>220,385</u>	<u>248,592</u>	<u>28,207</u>
Fund Balance Beginning of Year	2,888,146	2,888,146	-
Prior Year Encumbrances Appropriated	<u>48,033</u>	<u>48,033</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,156,564</u>	<u>\$ 3,184,771</u>	<u>\$ 28,207</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, 2009

Certificate of Title Administration

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 1,550,000	\$ 1,633,047	\$ 83,047
Other	-	6,481	6,481
Total Revenues	<u>1,550,000</u>	<u>1,639,528</u>	<u>89,528</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,416,000	1,391,838	24,162
Materials and Supplies	25,466	24,062	1,404
Contractual Services	167,723	157,502	10,221
Capital Outlay	100	48	52
Other	<u>500</u>	<u>200</u>	<u>300</u>
Total Expenditures	<u>1,609,789</u>	<u>1,573,650</u>	<u>36,139</u>
Net Change in Fund Balance	(59,789)	65,878	125,667
Fund Balance Beginning of Year	239,171	239,171	-
Prior Year Encumbrances Appropriated	<u>4,789</u>	<u>4,789</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 184,171</u>	<u>\$ 309,838</u>	<u>\$ 125,667</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, 2009

Child Assault Prosecution

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 364,000	\$ 407,474	\$ 43,474
Expenditures			
Current:			
Human Services			
Personal Services	430,455	357,491	72,964
Contractual Services	63,565	61,100	2,465
Total Expenditures	<u>494,020</u>	<u>418,591</u>	<u>75,429</u>
Net Change in Fund Balance	(130,020)	(11,117)	118,903
Fund Balance Beginning of Year	<u>137,375</u>	<u>137,375</u>	-
Fund Balance End of Year	<u>\$ 7,355</u>	<u>\$ 126,258</u>	<u>\$ 118,903</u>

Community Development

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 10,015,477	\$ 2,415,244	\$ (7,600,233)
Interest	-	528	528
Other	-	142,885	142,885
Total Revenues	<u>10,015,477</u>	<u>2,558,657</u>	<u>(7,456,820)</u>
Expenditures			
Current:			
Public Works			
Materials and Supplies	20,000	1,593	18,407
Contractual Services	9,596,857	5,795,271	3,801,586
Capital Outlay	30,000	1,326	28,674
Other	410,724	275,326	135,398
Total Expenditures	<u>10,057,581</u>	<u>6,073,516</u>	<u>3,984,065</u>
Net Change in Fund Balance	(42,104)	(3,514,859)	(3,472,755)
Fund Deficit Beginning of Year	(434,833)	(434,833)	-
Prior Year Encumbrances Appropriated	<u>570,941</u>	<u>570,941</u>	-
Fund Balance (Deficit) End of Year	<u>\$ 94,004</u>	<u>\$ (3,378,751)</u>	<u>\$ (3,472,755)</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, 2009

	Coroner Laboratory		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 65,000	\$ 68,422	\$ 3,422
Other	-	73	73
Total Revenues	<u>65,000</u>	<u>68,495</u>	<u>3,495</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	6,254	1,437	4,817
Contractual Services	55,232	29,654	25,578
Capital Outlay	10,000	-	10,000
Other	<u>5,000</u>	<u>555</u>	<u>4,445</u>
Total Expenditures	<u>76,486</u>	<u>31,646</u>	<u>44,840</u>
Net Change in Fund Balance	(11,486)	36,849	48,335
Fund Balance Beginning of Year	95,228	95,228	-
Prior Year Encumbrances Appropriated	<u>11,486</u>	<u>11,486</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 95,228</u>	<u>\$ 143,563</u>	<u>\$ 48,335</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, 2009

	Computer Technology		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 1,935,000	\$ 2,754,132	\$ 819,132
Other	<u>95,000</u>	<u>148,560</u>	<u>53,560</u>
Total Revenues	<u>2,030,000</u>	<u>2,902,692</u>	<u>872,692</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	58,580	52,662	5,918
Materials and Supplies	25,000	11,308	13,692
Contractual Services	246,424	147,402	99,022
Capital Outlay	<u>80,189</u>	<u>64,929</u>	<u>15,260</u>
Total General Government - Legislative and Executive	<u>410,193</u>	<u>276,301</u>	<u>133,892</u>
General Government - Judicial			
Personal Services	1,562,728	1,173,413	389,315
Materials and Supplies	268,812	57,265	211,547
Contractual Services	803,700	550,299	253,401
Capital Outlay	137,302	34,411	102,891
Other	<u>215,988</u>	<u>101,536</u>	<u>114,452</u>
Total General Government - Judicial	<u>2,988,530</u>	<u>1,916,924</u>	<u>1,071,606</u>
Total Expenditures	<u>3,398,723</u>	<u>2,193,225</u>	<u>1,205,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,368,723)	709,467	2,078,190
Other Financing Sources (Uses)			
Sale of Capital Assets	-	3,400	3,400
Advances In	-	49,887	49,887
Advances Out	<u>(51,305)</u>	<u>(51,305)</u>	<u>-</u>
Total Other Financing Sources (Uses)	(51,305)	1,982	53,287
Net Change in Fund Balance	(1,420,028)	711,449	2,131,477
Fund Balance Beginning of Year	3,355,904	3,355,904	-
Prior Year Encumbrances Appropriated	<u>115,923</u>	<u>115,923</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,051,799</u>	<u>\$ 4,183,276</u>	<u>\$ 2,131,477</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, 2009

Delinquent Tax Assessment and Collection

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 792,040	\$ 739,582	\$ (52,458)
Other	<u>100,000</u>	<u>86,174</u>	<u>(13,826)</u>
Total Revenues	<u>892,040</u>	<u>825,756</u>	<u>(66,284)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	851,565	747,960	103,605
Materials and Supplies	32,622	15,021	17,601
Contractual Services	112,460	102,550	9,910
Capital Outlay	108,592	108,592	-
Other	<u>19,201</u>	<u>5,098</u>	<u>14,103</u>
Total Expenditures	<u>1,124,440</u>	<u>979,221</u>	<u>145,219</u>
Net Change in Fund Balance	(232,400)	(153,465)	78,935
Fund Balance Beginning of Year	429,740	429,740	-
Prior Year Encumbrances Appropriated	<u>122,246</u>	<u>122,246</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 319,586</u>	<u>\$ 398,521</u>	<u>\$ 78,935</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, 2009

Dog and Kennel

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 667,500	\$ 671,434	\$ 3,934
Fines and Forfeitures	5,000	4,958	(42)
Other	<u>30,000</u>	<u>36,503</u>	<u>6,503</u>
Total Revenues	<u>702,500</u>	<u>712,895</u>	<u>10,395</u>
Expenditures			
Current:			
Health			
Personal Services	534,666	534,064	602
Materials and Supplies	102,254	98,529	3,725
Contractual Services	204,298	188,842	15,456
Capital Outlay	47,072	46,687	385
Other	<u>14,129</u>	<u>12,274</u>	<u>1,855</u>
Total Expenditures	<u>902,419</u>	<u>880,396</u>	<u>22,023</u>
Net Change in Fund Balance	(199,919)	(167,501)	32,418
Fund Balance Beginning of Year	114,388	114,388	-
Prior Year Encumbrances Appropriated	<u>85,531</u>	<u>85,531</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 32,418</u>	<u>\$ 32,418</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, 2009

Immobilization and Impoundment

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 3,635	\$ 3,635
Expenditures			
Current:			
Public Safety			
Other	32,656	-	32,656
Net Change in Fund Balance	(32,656)	3,635	36,291
Fund Balance Beginning of Year	32,656	32,656	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 36,291</u>	<u>\$ 36,291</u>

In - Home Detention

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

Motor Vehicle and Gas Tax

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Permissive Sales Tax	\$ 4,305,100	\$ 3,746,406	\$ (558,694)
Charges for Services	5,000	12,442	7,442
Licenses and Permits	5,000	3,460	(1,540)
Fines and Forfeitures	100,000	101,002	1,002
Intergovernmental	11,000,000	10,925,966	(74,034)
Special Assessments	6,000	-	(6,000)
Interest	8,000	884	(7,116)
Other	<u>50,000</u>	<u>33,452</u>	<u>(16,548)</u>
Total Revenues	<u>15,479,100</u>	<u>14,823,612</u>	<u>(655,488)</u>
Expenditures			
Current:			
Public Works			
Personal Services	7,745,816	7,745,816	-
Materials and Supplies	2,040,962	1,986,923	54,039
Contractual Services	1,276,028	1,146,395	129,633
Capital Outlay	6,033,149	4,029,177	2,003,972
Other	<u>25,065</u>	<u>15,924</u>	<u>9,141</u>
Total Expenditures	<u>17,121,020</u>	<u>14,924,235</u>	<u>2,196,785</u>
Net Change in Fund Balance	(1,641,920)	(100,623)	1,541,297
Fund Balance Beginning of Year	825,575	825,575	-
Prior Year Encumbrances Appropriated	<u>816,345</u>	<u>816,345</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,541,297</u>	<u>\$ 1,541,297</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, 2009

Jail Commissary

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 275,000	\$ 262,830	\$ (12,170)
Other	-	7,345	7,345
Total Revenues	<u>275,000</u>	<u>270,175</u>	<u>(4,825)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	260,002	227,134	32,868
Contractual Services	32,000	26,057	5,943
Capital Outlay	1,525	1,525	-
Other	9,980	9,980	-
Total Expenditures	<u>303,507</u>	<u>264,696</u>	<u>38,811</u>
Net Change in Fund Balance	(28,507)	5,479	33,986
Fund Balance Beginning of Year	19,828	19,828	-
Prior Year Encumbrances Appropriated	<u>8,679</u>	<u>8,679</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 33,986</u>	<u>\$ 33,986</u>

Probate Court Conduct Business

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 7,000	\$ 5,790	\$ (1,210)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	2,278	2,167	111
Contractual Services	2,920	2,568	352
Other	1,880	1,846	34
Total Expenditures	<u>7,078</u>	<u>6,581</u>	<u>497</u>
Net Change in Fund Balance	(78)	(791)	(713)
Fund Balance Beginning of Year	2,072	2,072	-
Prior Year Encumbrances Appropriated	<u>78</u>	<u>78</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,072</u>	<u>\$ 1,359</u>	<u>\$ (713)</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, 2009

Real Estate Assessment

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 3,416,500	\$ 3,278,750	\$ (137,750)
Fines and Forfeitures	100	-	(100)
Other	<u>35,010</u>	<u>49,148</u>	<u>14,138</u>
Total Revenues	<u>3,451,610</u>	<u>3,327,898</u>	<u>(123,712)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,883,655	2,666,909	216,746
Materials and Supplies	47,013	16,251	30,762
Contractual Services	309,226	202,792	106,434
Capital Outlay	365,259	255,132	110,127
Other	<u>86,225</u>	<u>40,037</u>	<u>46,188</u>
Total Expenditures	<u>3,691,378</u>	<u>3,181,121</u>	<u>510,257</u>
Net Change in Fund Balance	(239,768)	146,777	386,545
Fund Balance Beginning of Year	1,344,914	1,344,914	-
Prior Year Encumbrances Appropriated	<u>240,222</u>	<u>240,222</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,345,368</u>	<u>\$ 1,731,913</u>	<u>\$ 386,545</u>

Sheriff's Litter Patrol

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 234,000	\$ 233,000	\$ (1,000)
Expenditures			
Current:			
Public Safety			
Personal Services	228,276	220,550	7,726
Materials and Supplies	12,829	10,593	2,236
Contractual Services	11,781	2,519	9,262
Other	<u>426</u>	<u>426</u>	<u>-</u>
Total Expenditures	<u>253,312</u>	<u>234,088</u>	<u>19,224</u>
Net Change in Fund Balance	(19,312)	(1,088)	18,224
Fund Balance Beginning of Year	14,702	14,702	-
Prior Year Encumbrances Appropriated	<u>4,610</u>	<u>4,610</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 18,224</u>	<u>\$ 18,224</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, 2009

Adult Probation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 20,000	\$ 41,260	\$ 21,260
Intergovernmental	<u>599,090</u>	<u>561,970</u>	<u>(37,120)</u>
Total Revenues	<u>619,090</u>	<u>603,230</u>	<u>(15,860)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	544,124	481,915	62,209
Materials and Supplies	12,963	7,370	5,593
Contractual Services	41,236	16,156	25,080
Capital Outlay	13,239	12,201	1,038
Other	<u>8,734</u>	<u>5,114</u>	<u>3,620</u>
Total Expenditures	<u>620,296</u>	<u>522,756</u>	<u>97,540</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,206)	80,474	81,680
Other Financing Sources (Uses)			
Advances In	81,504	47,000	(34,504)
Advances Out	<u>(81,504)</u>	<u>(34,504)</u>	<u>47,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>12,496</u>	<u>12,496</u>
Net Change in Fund Balance	(1,206)	92,970	94,176
Fund Balance Beginning of Year	71,483	71,483	-
Prior Year Encumbrances Appropriated	<u>1,850</u>	<u>1,850</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 72,127</u>	<u>\$ 166,303</u>	<u>\$ 94,176</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, 2009

	Day Reporting		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 76,590	\$ 76,590	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	68,043	67,893	150
Materials and Supplies	9,765	9,764	1
Contractual Services	4,653	4,436	217
Other	1,100	1,008	92
Total Expenditures	<u>83,561</u>	<u>83,101</u>	<u>460</u>
Deficiency of Revenues Under Expenditures	(6,971)	(6,511)	460
Other Financing Sources (Uses)			
Advances In	11,078	-	(11,078)
Advances Out	(11,078)	(11,078)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,078)</u>	<u>(11,078)</u>
Net Change in Fund Balance	(6,971)	(17,589)	(10,618)
Fund Balance Beginning of Year	17,811	17,811	-
Prior Year Encumbrances Appropriated	<u>688</u>	<u>688</u>	-
Fund Balance End of Year	<u>\$ 11,528</u>	<u>\$ 910</u>	<u>\$ (10,618)</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, 2009

	Bureau of Justice Assistance Block Grant		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 55,000	\$ 54,000	\$ (1,000)
Intergovernmental	734,259	732,259	(2,000)
Interest	-	170	170
Total Revenues	<u>789,259</u>	<u>786,429</u>	<u>(2,830)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	55,000	40,608	14,392
Materials and Supplies	6,000	2,500	3,500
Capital Outlay	385,506	319,395	66,111
Other	<u>458,586</u>	<u>357,891</u>	<u>100,695</u>
Total Expenditures	<u>905,092</u>	<u>720,394</u>	<u>184,698</u>
Net Change in Fund Balance	(115,833)	66,035	181,868
Fund Balance Beginning of Year	115,709	115,709	-
Prior Year Encumbrances Appropriated	<u>138</u>	<u>138</u>	-
Fund Balance End of Year	<u>\$ 14</u>	<u>\$ 181,882</u>	<u>\$ 181,868</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, 2009

Disaster Services - HAZMAT

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 4,889	\$ 4,889
Intergovernmental	135,000	20,324	(114,676)
Other	-	18,664	18,664
Total Revenues	<u>135,000</u>	<u>43,877</u>	<u>(91,123)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	12,587	11,892	695
Contractual Services	43,240	36,553	6,687
Capital Outlay	6,000	5,001	999
Other	<u>38,049</u>	<u>38,049</u>	-
Total Expenditures	<u>99,876</u>	<u>91,495</u>	<u>8,381</u>
Net Change in Fund Balance	35,124	(47,618)	(82,742)
Fund Balance Beginning of Year	96,182	96,182	-
Prior Year Encumbrances Appropriated	<u>11,876</u>	<u>11,876</u>	-
Fund Balance End of Year	<u>\$ 143,182</u>	<u>\$ 60,440</u>	<u>\$ (82,742)</u>

House Arrest

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 34,399	\$ 34,399
Expenditures			
Current:			
Public Safety			
Contractual Services	<u>81,065</u>	<u>52,778</u>	<u>28,287</u>
Net Change in Fund Balance	(81,065)	(18,379)	62,686
Fund Balance Beginning of Year	285,041	285,041	-
Prior Year Encumbrances Appropriated	<u>32,065</u>	<u>32,065</u>	-
Fund Balance End of Year	<u>\$ 236,041</u>	<u>\$ 298,727</u>	<u>\$ 62,686</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, 2009

State Probation Supervision Fees

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 11,000	\$ 26,502	\$ 15,502
Expenditures			
Current:			
Public Safety			
Materials and Supplies	11,000	1,662	9,338
Net Change in Fund Balance	-	24,840	24,840
Fund Balance Beginning of Year	43,264	43,264	-
Fund Balance End of Year	\$ 43,264	\$ 68,104	\$ 24,840

Indigent Drivers

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 2,909	\$ 2,909	\$ -
Total Expenditures			
	-	-	-
Net Change in Fund Balance	2,909	2,909	-
Fund Balance Beginning of Year	791	791	-
Fund Balance End of Year	\$ 3,700	\$ 3,700	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

Enforcement and Education

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ -	\$ 3,226	\$ 3,226
Expenditures			
Current:			
Public Safety			
Materials and Supplies	5,815	5,673	142
Net Change in Fund Balance	(5,815)	(2,447)	3,368
Fund Balance Beginning of Year	5,815	5,815	-
Fund Balance End of Year	\$ -	\$ 3,368	\$ 3,368

Violence Prevention

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 240,587	\$ 205,687	\$ (34,900)
Expenditures			
Current:			
Public Safety			
Personal Services	257,199	214,428	42,771
Contractual Services	35,862	35,862	-
Total Expenditures	293,061	250,290	42,771
Deficiency of Revenues Under Expenditures	(52,474)	(44,603)	7,871
Other Financing Source			
Transfers In	32,264	32,264	-
Net Change in Fund Balance	(20,210)	(12,339)	7,871
Fund Balance Beginning of Year	20,210	20,210	-
Fund Balance End of Year	\$ -	\$ 7,871	\$ 7,871

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

	<u>Program for Addiction Rehabilitation</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 200,000	\$ 205,584	\$ 5,584
Expenditures			
Current:			
Public Safety			
Personal Services	310,000	249,508	60,492
Materials and Supplies	10,377	5,840	4,537
Contractual Services	25,541	19,520	6,021
Other	64,362	1,225	63,137
Total Expenditures	<u>410,280</u>	<u>276,093</u>	<u>134,187</u>
Net Change in Fund Balance	(210,280)	(70,509)	139,771
Fund Balance Beginning of Year	257,867	257,867	-
Prior Year Encumbrances Appropriated	<u>918</u>	<u>918</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 48,505</u>	<u>\$ 188,276</u>	<u>\$ 139,771</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, 2009

	<u>Emergency Preparedness Grant</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Intergovernmental	\$ 5,766,978	\$ 2,855,773	\$ (2,911,205)
Expenditures			
Current:			
Public Safety			
Contractual Services	31,859	27,396	4,463
Capital Outlay	5,434,655	2,947,353	2,487,302
Total Expenditures	<u>5,466,514</u>	<u>2,974,749</u>	<u>2,491,765</u>
Net Change in Fund Balance	300,464	(118,976)	(419,440)
Fund Deficit Beginning of Year	(3,675,961)	(3,675,961)	-
Prior Year Encumbrances Appropriated	<u>3,680,423</u>	<u>3,680,423</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 304,926</u>	<u>\$ (114,514)</u>	<u>\$ (419,440)</u>

	<u>Juvenile Justice</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Intergovernmental	\$ 951,311	\$ 742,310	\$ (209,001)
Expenditures			
Current:			
Public Safety			
Personal Services	50,963	21,007	29,956
Materials and Supplies	3,129	2,025	1,104
Contractual Services	486,679	344,202	142,477
Capital Outlay	17,500	16,476	1,024
Other	17,646	6,019	11,627
Total Expenditures	<u>575,917</u>	<u>389,729</u>	<u>186,188</u>
Excess of Revenues Over Expenditures	375,394	352,581	(22,813)
Other Financing Sources			
Advances In	-	14,397	(14,397)
Transfers In	2,133	2,133	-
Total Other Financing Sources	<u>2,133</u>	<u>16,530</u>	<u>-</u>
Net Change In Fund Balance	377,527	369,111	(22,813)
Fund Balance Beginning of Year	20,256	20,256	-
Prior Year Encumbrances Appropriated	<u>35,934</u>	<u>35,934</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 433,717</u>	<u>\$ 425,301</u>	<u>\$ (22,813)</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, 2009

Child Victim Support

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Intergovernmental	\$ 10,065	\$ -	\$ (10,065)
Other	-	9,618	9,618
Total Revenues	<u>10,065</u>	<u>9,618</u>	<u>(447)</u>
Expenditures			
Current:			
General Government -			
Legislative and Executive			
Materials and Supplies	805	805	-
Capital Outlay	5,086	5,086	-
Other	4,174	4,174	-
Total Expenditures	<u>10,065</u>	<u>10,065</u>	<u>-</u>
Net Change in Fund Balance	-	(447)	(447)
Fund Balance Beginning of Year	<u>9,896</u>	<u>9,896</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 9,896</u>	<u>\$ 9,449</u>	<u>\$ (447)</u>

Law Library

	Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Charges for Services	\$ -	\$ 3,960	\$ 3,960
Net Change in Fund Balance	<u>-</u>	<u>3,960</u>	<u>3,960</u>
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 3,960</u>	<u>\$ 3,960</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, 2009

Childrens' Trust State Grant

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

Drug Court Planning Grant

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 9,000	\$ 10,570	\$ 1,570
Intergovernmental	<u>100,562</u>	<u>85,597</u>	<u>(14,965)</u>
Total Revenues	<u>109,562</u>	<u>96,167</u>	<u>(13,395)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	70,808	62,112	8,696
Materials and Supplies	10,952	4,387	6,565
Contractual Services	20,007	12,198	7,809
Capital Outlay	-	-	-
Other	<u>11,098</u>	<u>10,037</u>	<u>1,061</u>
Total Expenditures	<u>112,865</u>	<u>88,734</u>	<u>24,131</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,303)</u>	<u>7,433</u>	<u>10,736</u>
Other Financing Sources (Uses)			
Advances In	8,610	4,305	(4,305)
Advances Out	<u>(8,610)</u>	<u>(4,305)</u>	<u>4,305</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(3,303)	7,433	10,736
Fund Balance Beginning of Year	43,649	43,649	-
Prior Year Encumbrances Appropriated	<u>1,229</u>	<u>1,229</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 41,575</u>	<u>\$ 52,311</u>	<u>\$ 10,736</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, 2009

	<u>Indigent Guardianship</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 50,000	\$ 47,988	\$ (2,012)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	2,765	949	1,816
Materials and Supplies	1,000	545	455
Contractual Services	44,385	27,663	16,722
Capital Outlay	1,000	-	1,000
Other	1,000	733	267
Total Expenditures	<u>50,150</u>	<u>29,890</u>	<u>20,260</u>
Net Change in Fund Balance	(150)	18,098	18,248
Fund Balance Beginning of Year	18	18	-
Prior Year Encumbrances Appropriated	<u>150</u>	<u>150</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 18</u>	<u>\$ 18,266</u>	<u>\$ 18,248</u>

	<u>Computer Justice Information System</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Fines and Forfeitures	\$ 15,000	\$ 14,619	\$ (381)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	12,990	11,200	1,790
Capital Outlay	8,162	1,678	6,484
Total Expenditures	<u>21,152</u>	<u>12,878</u>	<u>8,274</u>
Net Change in Fund Balance	(6,152)	1,741	7,893
Fund Balance Beginning of Year	<u>6,152</u>	<u>6,152</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 7,893</u>	<u>\$ 7,893</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, 2009

	Probate Court Security Grant		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Charges for Services	\$ 16,000	\$ 20,040	\$ 4,040
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	20,405	10,200	10,205
Capital Outlay	82	-	82
Total Expenditures	<u>20,487</u>	<u>10,200</u>	<u>10,287</u>
Net Change in Fund Balance	(4,487)	9,840	14,327
Fund Balance Beginning of Year	75,792	75,792	-
Prior Year Encumbrances Appropriated	<u>4,487</u>	<u>4,487</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 75,792</u>	<u>\$ 90,119</u>	<u>\$ 14,327</u>

	Sheriff Law Enforcement		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Licenses and Permits	\$ 50,000	\$ 90,826	\$ 40,826
Intergovernmental	300,000	-	(300,000)
Total Revenues	<u>350,000</u>	<u>90,826</u>	<u>(259,174)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	69,505	32,936	36,569
Materials and Supplies	5,000	4,591	409
Contractual Services	495	495	-
Other	<u>37,720</u>	<u>36,942</u>	<u>778</u>
Total Expenditures	<u>112,720</u>	<u>74,964</u>	<u>37,756</u>
Net Change in Fund Balance	237,280	15,862	(221,418)
Fund Balance Beginning of Year	60,783	60,783	-
Prior Year Encumbrances Appropriated	<u>1,937</u>	<u>1,937</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 300,000</u>	<u>\$ 78,582</u>	<u>\$ (221,418)</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, 2009

Geographical Information Systems

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

Board of Elections

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 2,805	\$ 2,805	\$ -
Other	<u>10</u>	<u>10</u>	<u>-</u>
Total Revenues	<u>2,815</u>	<u>2,815</u>	<u>-</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Materials and Supplies	1,194	1,194	-
Capital Outlay	1,611	1,611	-
Other	<u>10</u>	<u>10</u>	<u>-</u>
Total Expenditures	<u>2,815</u>	<u>2,815</u>	<u>-</u>
Net Change in Fund Balance	-	-	-
Fund Deficit Beginning of Year	(293)	(293)	-
Prior Year Encumbrances Appropriated	<u>293</u>	<u>293</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

Special Assessment Bond Retirement

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Special Assessments	\$ 625,000	\$ 616,149	\$ (8,851)
Expenditures			
Debt Service			
Principal Retirement	600,170	390,945	209,225
Interest and Fiscal Charges	<u>218,964</u>	<u>218,964</u>	<u>-</u>
Total Expenditures	<u>819,134</u>	<u>609,909</u>	<u>209,225</u>
Net Change in Fund Balance	(194,134)	6,240	200,374
Fund Balance Beginning of Year	<u>194,134</u>	<u>194,134</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 200,374</u>	<u>\$ 200,374</u>

General Obligation Bond Retirement

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Expenditures			
Debt Service			
Principal Retirement	\$ 200,940	\$ -	\$ 200,940
Net Change in Fund Balance	(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, 2009

Jail Capital Improvements

	Final Budget	Actual	Variance with Final Budget Over/(Under)
<i>Fund Balance Beginning of Year</i>	\$ 6,775	6,775	-
<i>Fund Balance End of Year</i>	<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)
<i>Total Revenues</i>			
Intergovernmental	\$ 239,120	\$ -	\$ (239,120)
<i>Expenditures</i>			
Capital Outlay	\$ 589,120	\$ -	\$ 589,120
<i>Deficiency of Revenues under Expenditures</i>	(350,000)	-	350,000
<i>Other Financing Source</i>			
Transfers In	350,000	-	(350,000)
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance Beginning of Year</i>	108,751	108,751	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 108,751</u>	<u>\$ 108,751</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, 2009

Courthouse Restoration

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

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 11,313,462	\$ 7,933,416	\$ (3,380,046)
Expenditures			
Capital Outlay	13,302,963	10,272,917	3,030,046
<i>Deficiency of Revenues Under Expenditures</i>	(1,989,501)	(2,339,501)	(350,000)
Other Financing Source			
Proceeds of Loans	2,339,501	2,339,501	-
<i>Net Change in Fund Balance</i>	350,000	-	(350,000)
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ (350,000)</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, 2009

	<u>Permanent Improvement</u>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Intergovernmental	\$ 28,632	\$ 25,250	\$ (3,382)
Other	<u>10,000</u>	<u>202,383</u>	<u>192,383</u>
Total Revenues	<u>38,632</u>	<u>227,633</u>	<u>189,001</u>
Expenditures			
Capital Outlay	<u>1,381,618</u>	<u>1,373,962</u>	<u>7,656</u>
Deficiency of Revenues Under Expenditures	(1,342,986)	(1,146,329)	196,657
Other Financing Sources			
Sale of Capital Assets	1,864,293	1,864,293	-
Advances In	<u>-</u>	<u>39,770</u>	<u>39,770</u>
Total Other Financing Sources	<u>1,864,293</u>	<u>1,904,063</u>	<u>39,770</u>
Net Change in Fund Balance	521,307	757,734	236,427
Fund Balance Beginning of Year	713,834	713,834	-
Prior Year Encumbrances Appropriated	<u>203,867</u>	<u>203,867</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,439,008</u>	<u>\$ 1,675,435</u>	<u>\$ 236,427</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, 2009

	Sewer		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 23,600,000	\$ 21,012,576	\$ (2,587,424)
Intergovernmental	259,681	384,897	125,216
Special Assessments	429,203	958,059	528,856
Other Operating Revenues	<u>400,000</u>	<u>56,006</u>	<u>(343,994)</u>
Total Revenues	<u>24,688,884</u>	<u>22,411,538</u>	<u>(2,277,346)</u>
Expenses			
Current:			
Personal Services	5,311,550	5,053,815	257,735
Contractual Services	10,729,276	9,915,896	813,380
Materials and Supplies	1,285,248	1,115,787	169,461
Other Operating Expenses	158,509	145,994	12,515
Capital Outlay	8,040,760	5,957,349	2,083,411
Debt Service			
Principal Retirement	9,920,672	9,626,602	294,070
Interest and Fiscal Charges	<u>1,710,533</u>	<u>1,710,533</u>	<u>-</u>
Total Expenses	<u>37,156,548</u>	<u>33,525,976</u>	<u>3,630,572</u>
Operating Income (Loss)	(12,467,664)	(11,114,438)	1,353,226
Non-Operating Revenues			
Proceeds of Notes	7,310,000	7,310,000	-
Proceeds from Sale of Capital Assets	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Total Other Financing Sources	<u>7,310,000</u>	<u>7,325,000</u>	<u>15,000</u>
Change in Fund Equity	(5,157,664)	(3,789,438)	1,368,226
Fund Equity Beginning of Year	7,358,273	7,358,273	-
Prior Year Encumbrances Appropriated	<u>4,601,832</u>	<u>4,601,832</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 6,802,441</u>	<u>\$ 8,170,667</u>	<u>\$ 1,368,226</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, 2009

	<i>Water</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 740,000	\$ 644,783	\$ (95,217)
Other Operating Revenues	<u>10,000</u>	<u>7,469</u>	<u>(2,531)</u>
Total Revenues	<u>750,000</u>	<u>652,252</u>	<u>(97,748)</u>
Expenses			
Current:			
Personal Services	208,700	153,518	55,182
Contractual Services	548,323	468,899	79,424
Materials and Supplies	75,220	14,002	61,218
Other Operating Expenses	11,940	4,735	7,205
Capital Outlay	150,000	-	150,000
Debt Service			
Principal Retirement	62,762	55,000	7,762
Interest and Fiscal Charges	<u>38,024</u>	<u>38,024</u>	<u>-</u>
Total Expenses	<u>1,094,969</u>	<u>734,178</u>	<u>360,791</u>
Change in Fund Equity	(344,969)	(81,926)	263,043
Fund Equity Beginning of Year	649,169	649,169	-
Prior Year Encumbrances Appropriated	<u>126,269</u>	<u>126,269</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 430,469</u>	<u>\$ 693,512</u>	<u>\$ 263,043</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, 2009

Molly Stark Hospital

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2009

Sheriff's Webcheck Service

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 30,000	\$ 34,924	\$ 4,924
Other Operating Revenues	<u>-</u>	<u>30</u>	<u>30</u>
Total Revenues	<u>30,000</u>	<u>34,954</u>	<u>4,954</u>
Expenses			
Current:			
Personal Services	27,100	-	27,100
Contractual Services	400	400	-
Other Operating Expenses	<u>27,695</u>	<u>25,932</u>	<u>1,763</u>
Total Expenses	<u>55,195</u>	<u>26,332</u>	<u>28,863</u>
Change in Fund Equity	(25,195)	8,622	33,817
Fund Equity Beginning of Year	22,640	22,640	-
Prior Year Encumbrances Appropriated	<u>3,355</u>	<u>3,355</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 800</u>	<u>\$ 34,617</u>	<u>\$ 33,817</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, 2009

	<i>Auditor's License Bureau</i>		
	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 283,000	\$ 325,493	\$ 42,493
Other Operating Revenues	<u>12,000</u>	<u>-</u>	<u>(12,000)</u>
Total Revenues	<u>295,000</u>	<u>325,493</u>	<u>30,493</u>
Expenses			
Current:			
Personal Services	176,146	175,943	203
Contractual Services	58,675	58,578	97
Materials and Supplies	13,082	12,650	432
Other Operating Expenses	15,841	12,529	3,312
Capital Outlay	<u>2,970</u>	<u>2,970</u>	<u>-</u>
Total Expenses	<u>266,714</u>	<u>262,670</u>	<u>4,044</u>
Operating Income (Loss)	28,286	62,823	34,537
Non-Operating Revenue			
Advances Out	<u>(110,297)</u>	<u>(110,297)</u>	<u>-</u>
Change in Fund Equity	(82,011)	(47,474)	34,537
Fund Equity Beginning of Year	75,491	75,491	-
Prior Year Encumbrances Appropriated	<u>6,520</u>	<u>6,520</u>	<u>-</u>
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 34,537</u>	<u>\$ 34,537</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, 2009

Self Insurance

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ 18,000,000	\$ 15,734,062	\$ (2,265,938)
Other Operating Revenues	350,000	43,016	(306,984)
Total Revenues	<u>18,350,000</u>	<u>15,777,078</u>	<u>(2,572,922)</u>
Expenses			
Current			
Contractual Services	160,632	15,469	145,163
Claims	17,748,289	15,433,141	2,315,148
Materials and Supplies	1,100	1,054	46
Other Operating Expenses	<u>43,072</u>	<u>31,326</u>	<u>11,746</u>
Total Expenses	<u>17,953,093</u>	<u>15,480,990</u>	<u>2,472,103</u>
Net Change in Fund Equity	396,907	296,088	(100,819)
Fund Equity Beginning of Year	4,141,007	4,141,007	-
Prior Year Encumbrances Appropriated	<u>289,804</u>	<u>289,804</u>	-
Fund Equity End of Year	<u>\$ 4,827,718</u>	<u>\$ 4,726,899</u>	<u>\$ (100,819)</u>

Workers' Compensation

	Final Budget	Actual	Variance with Final Budget Over/(Under)
Revenues			
Charges for Services	\$ -	\$ 1,243,160	\$ 1,243,160
Other Operating Revenues	-	27,451	27,451
Total Revenues	<u>-</u>	<u>1,270,611</u>	<u>1,270,611</u>
Expenses			
Current			
Contractual Services	51,000	41,055	9,945
Claims	4,004,778	1,695,889	2,308,889
Materials and Supplies	6,000	538	5,462
Capital Outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenses	<u>4,066,778</u>	<u>1,737,482</u>	<u>2,329,296</u>
Net Change in Fund Equity	(4,066,778)	(466,871)	3,599,907
Fund Equity Beginning of Year	4,064,712	4,064,712	-
Prior Year Encumbrances Appropriated	<u>2,066</u>	<u>2,066</u>	-
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 3,599,907</u>	<u>\$ 3,599,907</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, 2009

George C. Brissel

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Fund Balance Beginning of Year	\$ 2,190	\$ 2,190	\$ -
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			
Other	\$ 5,000	\$ -	\$ (5,000)
Expenditures			
Current:			
Other	5,000	-	5,000
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	161,025	161,025	-
Fund Balance End of Year	<u>\$ 161,025</u>	<u>\$ 161,025</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, 2009

	<u>Juvenile Court Gifts & Donations</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Over/(Under)</u>
Revenues			
Other	\$ 9,211	\$ 9,561	\$ 350
Expenditures			
Current:			
General Government - Judicial			
Personal Services	13,757	13,757	-
Other	2,491	1,450	1,041
Total Expenditures	<u>16,248</u>	<u>15,207</u>	<u>1,041</u>
Net Change in Fund Balance	(7,037)	(5,646)	1,391
Fund Balance Beginning of Year	<u>7,037</u>	<u>7,037</u>	<u>-</u>
Fund Balance End of Year	<u>-</u>	<u>\$ 1,391</u>	<u>\$ 1,391</u>



Statistical Section

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

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III. STATISTICAL SECTION

Financial Trends

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

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Changes in Net Assets – Primary Government- Last Eight Years.....	S2
Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S6

Revenue Capacity

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

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
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Debt Capacity

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

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
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Ratios of General Bonded Debt Outstanding - General bonded debt refers to debt that is supported by taxes. It excludes debt reported in proprietary funds, even if that debt is general obligation in character, as well as debt supported by special assessments. Total debt service for each year should be compared to total expenditures of the general government and expressed as a percentage of that amount. Per the definition, Stark County does not have any general bonded debt and, therefore, is not required to present this statement.

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

Demographic and Economic Information

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

Demographic and Economic Statistics – Last Ten Years.....	S20
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Operating Information

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

Government Employees – Last Ten Years.....	S22
Operating Indicators – Last Six Years.....	S23
Capital Asset Indicators – Last Six Years.....	S24

STARK COUNTY, OHIO

Net Assets By Component
Last Eight Years
(accrual basis of accounting)

	2009	2008	2007	2006	2005	2004	2003	2002
<i>Governmental Activities</i>								
Invested in Capital Assets, Net of Related Debt Restricted	\$ 153,723,551	\$ 149,914,590	\$ 149,410,966	\$ 147,130,113	\$ 138,175,132	\$ 92,523,227	\$ 58,545,669	\$ 49,347,662
Capital Projects	144,126	144,126	2,469,353	440,114	1,423,668	76,743	670,229	619,585
Debt Service	2,932,354	3,209,740	-	-	2,324,103	2,939,217	1,292,072	2,539,143
Other Purposes	102,232,991	92,000,325	106,296,995	103,240,147	90,844,694	85,767,688	69,179,655	77,249,447
Unrestricted	26,287,989	14,959,869	21,091,312	21,797,529	20,667,252	30,084,158	29,549,214	30,340,076
<i>Total Governmental Activity Net Assets</i>	<u>285,321,011</u>	<u>260,228,650</u>	<u>279,268,626</u>	<u>272,607,903</u>	<u>253,434,849</u>	<u>211,391,033</u>	<u>159,236,839</u>	<u>160,095,913</u>
<i>Business-type activities</i>								
Invested in Capital Assets, Net of Related Debt Unrestricted	97,890,013	98,265,965	93,768,684	89,525,292	85,698,958	82,891,649	71,905,106	66,326,759
	17,209,308	14,450,326	17,511,294	18,003,855	18,395,397	16,515,890	21,178,389	18,725,322
<i>Total Business-Type Activity Net Assets</i>	<u>115,099,321</u>	<u>112,716,291</u>	<u>111,279,978</u>	<u>107,529,147</u>	<u>104,094,355</u>	<u>99,407,539</u>	<u>93,083,495</u>	<u>85,052,081</u>
<i>Total Primary governmental activities</i>								
Invested in Capital Assets, Net of Related Debt Restricted	251,613,564	248,180,555	243,179,650	236,655,405	223,874,090	175,414,876	130,450,775	115,674,421
	105,309,741	95,354,191	108,766,348	103,680,261	94,592,465	88,783,648	71,141,956	80,408,175
Unrestricted	43,497,297	29,410,195	38,602,606	39,801,384	39,062,649	46,600,048	50,727,603	49,065,398
<i>Total Primary Governmental activities</i>	<u>\$ 400,420,332</u>	<u>\$ 372,944,941</u>	<u>\$ 390,548,604</u>	<u>\$ 380,137,050</u>	<u>\$ 357,529,204</u>	<u>\$ 310,798,572</u>	<u>\$ 252,320,334</u>	<u>\$ 245,147,994</u>

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

STARK COUNTY, OHIO

*Changes in Net Assets - Primary Government
Last Eight Years*

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

(continued)

STARK COUNTY, OHIO

Changes in Net Assets - Primary Government

Last Eight Years

Expenses	2009	2008	2007	2006	2005	2004	2003	2002
<i>Primary Government - Governmental Expenses:</i>								
<i>General Government:</i>								
Legislative and Executive	\$ 27,297,677	\$ 20,726,938	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982	\$ 17,717,620	\$ 18,088,590	\$ 18,381,739
Judicial	16,619,845	16,508,346	16,373,379	15,212,867	14,295,927	13,863,270	12,263,463	13,262,811
Public Safety	28,967,133	29,035,723	28,753,397	12,848,370	25,940,588	22,751,546	20,021,976	19,766,531
Public Works	23,122,493	21,293,041	21,919,946	33,964,161	17,609,194	16,384,526	13,432,897	12,994,661
Health	84,924,805	81,485,624	80,806,196	79,741,796	75,026,635	71,168,032	64,499,775	67,800,614
Human Services	65,846,396	70,606,830	70,314,542	68,499,511	63,717,733	56,724,602	62,574,465	64,844,577
Conservation and Recreation	-	-	17,193	29,200	29,200	29,200	29,200	29,200
Other	-	943,632	4,595,577	-	2,162,923	2,081,356	1,916,627	1,677,857
Intergovernmental	78,984	6,874,483	8,986,247	11,173,112	10,408,714	14,010,144	8,766,802	10,185,441
Interest and Fiscal Charges	219,165	287,439	260,811	283,533	316,067	206,312	209,671	207,494
<i>Total Governmental Program Expenses</i>	<u>247,076,498</u>	<u>247,762,056</u>	<u>253,542,169</u>	<u>241,271,634</u>	<u>231,963,963</u>	<u>214,936,608</u>	<u>201,803,466</u>	<u>209,150,925</u>
<i>Business-Type Expenses:</i>								
Sewer	20,085,452	20,044,904	19,282,458	18,833,692	17,528,352	17,589,480	16,150,958	16,522,243
Water	739,637	745,422	626,708	741,256	715,982	475,459	620,500	521,413
Molly	233	233	233	4,066	2,067	2,067	2,067	58,332
Nist	-	-	-	-	-	-	-	75,281
Sheriff's Webcheck	22,295	26,926	7,131	5,710	459	-	-	-
Auditor's License Bureau	269,662	139,660	-	-	-	-	-	-
<i>Total Business-Type Expenses</i>	<u>21,117,279</u>	<u>20,957,145</u>	<u>19,916,530</u>	<u>19,584,724</u>	<u>18,246,860</u>	<u>18,067,006</u>	<u>16,773,525</u>	<u>17,177,269</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 268,193,777</u>	<u>\$ 268,719,201</u>	<u>\$ 273,458,699</u>	<u>\$ 260,856,648</u>	<u>\$ 250,210,823</u>	<u>\$ 233,003,614</u>	<u>\$ 218,576,991</u>	<u>\$ 226,328,194</u>
Net (Expense)/Revenue								
Governmental Activities	(70,522,328)	(93,792,887)	(91,109,726)	(75,434,606)	(75,741,204)	(58,718,780)	(65,659,043)	(68,155,747)
Business-Type Activities	2,319,377	1,373,473	3,525,956	2,263,102	4,616,058	5,631,478	7,699,709	1,679,937
<i>Total Primary government net expense</i>	<u>(68,202,951)</u>	<u>(92,419,414)</u>	<u>(87,583,770)</u>	<u>(73,171,504)</u>	<u>(71,125,146)</u>	<u>(53,087,302)</u>	<u>(57,959,334)</u>	<u>(66,475,810)</u>
General Revenues								
<i>Governmental Revenues</i>								
<i>Property Taxes</i>								
General Purposes	13,384,410	14,667,418	15,427,988	14,181,225	14,132,539	13,850,372	12,603,356	12,822,390
MRDD	18,830,418	19,979,309	21,445,647	22,074,476	30,144,064	29,693,395	18,218,265	18,597,482
Emergency Services	527,204	551,042	580,720	585,534	587,883	578,378	502,487	512,424
Mental Health	4,646,607	4,828,872	5,110,371	5,152,576	5,193,474	5,111,407	5,101,318	5,160,639
Children's Services	8,157,590	8,602,472	8,996,940	9,044,770	5,441,622	5,357,212	5,315,963	5,420,396
Sales Tax	29,947,904	15,148,999	12,988,069	11,536,284	11,262,016	11,447,666	5,459,627	-
Grants and Entitlements not Restricted to Specific Programs	5,906,407	8,601,827	19,212,051	19,938,057	16,009,531	13,421,279	11,864,912	13,146,256
Gain on Sale of Capital Asset	1,765,187	-	21,828	-	47,477	14,536	8,254	16,138
Investment Earnings	2,096,438	5,120,020	6,704,326	-	3,218,995	1,994,933	1,978,888	3,921,066
Miscellaneous	10,352,524	7,545,658	7,282,509	5,446,884	6,665,289	5,001,005	3,564,674	5,124,064
<i>Total Governmental Revenues</i>	<u>95,614,689</u>	<u>85,045,617</u>	<u>97,770,449</u>	<u>87,959,806</u>	<u>92,702,890</u>	<u>86,470,183</u>	<u>64,617,744</u>	<u>64,720,855</u>
<i>Business-Type Revenues</i>								
Investment earnings	-	-	-	-	-	56,015	85,145	173,671
Miscellaneous	63,653	133,367	224,875	474,325	70,758	3,641,501	246,560	331,434
<i>Total Business-Type Revenues</i>	<u>63,653</u>	<u>133,367</u>	<u>224,875</u>	<u>474,325</u>	<u>70,758</u>	<u>3,697,516</u>	<u>331,705</u>	<u>505,105</u>
<i>Transfers</i>	<u>-</u>	<u>(70,527)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Total General Revenues</i>	 <u>95,678,342</u>	 <u>85,178,984</u>	 <u>97,995,324</u>	 <u>95,081,985</u>	 <u>92,773,648</u>	 <u>90,167,699</u>	 <u>64,949,449</u>	 <u>65,225,960</u>
Extraordinary Item	-	(1,107,130)	-	-	-	-	-	-
<i>Total General Revenues and Extraordinary Item</i>	<u>95,678,342</u>	<u>84,071,854</u>	<u>97,995,324</u>	<u>95,081,985</u>	<u>92,773,648</u>	<u>90,167,699</u>	<u>64,949,449</u>	<u>65,225,960</u>
Transfers	-	70,527	-	-	-	-	-	-
<i>Change in Net Assets</i>								
Governmental Activities	\$ 25,092,361	\$ (9,783,873)	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686	\$ 27,751,403	\$ (1,041,299)	\$ (3,434,892)
Business-Type Activities	2,383,030	1,436,313	3,750,831	3,434,792	4,686,816	9,328,994	8,031,414	2,185,042
<i>Total Primary Government</i>	<u>\$ 27,475,391</u>	<u>\$ (8,347,560)</u>	<u>\$ 10,411,554</u>	<u>\$ 22,607,846</u>	<u>\$ 21,648,502</u>	<u>\$ 37,080,397</u>	<u>\$ 6,990,115</u>	<u>\$ (1,249,850)</u>

Source: Stark County Auditor

Note: Accrual-basis financial information for the county government as a whole is available back to 2002 only, the year

GASB Statement 34 was implemented.

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

Fund Balances	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>General Fund</i>					
Reserved for Encumbrances	\$ 1,635,434	\$ 1,827,785	\$ 2,946,965	\$ 2,548,884	\$ 3,327,170
Reserved for Inventory		-	-	-	-
Reserved for Unclaimed Monies	632,568	557,951	547,128	463,273	410,227
Unreserved:					
Undesignated, Reported in:					
General Fund	<u>13,572,152</u>	<u>5,008,022</u>	<u>10,097,617</u>	<u>10,450,428</u>	<u>9,422,082</u>
<i>Total General Fund Balances</i>	<u>\$ 15,840,154</u>	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>
<i>Other Governmental Funds</i>					
Reserved for Encumbrances	\$ 16,483,631	\$ 18,932,044	\$ 9,508,158	\$ 12,403,579	\$ 14,820,349
Reserved for Debt Service	-	-	377,380	369,576	337,172
Reserved for Loan Guarantee	2,811,794	2,632,587	2,464,176	2,074,427	1,996,068
Unreserved:					
Undesignated, Reported in:					
Special Revenue Funds	46,377,626	40,086,827	61,607,674	50,495,316	42,639,887
Debt Service	401,314	395,074	-	-	-
Capital Projects Funds	<u>1,680,047</u>	<u>919,918</u>	<u>1,249,725</u>	<u>514,091</u>	<u>1,239,449</u>
<i>Total Other Governmental Fund Balances</i>	<u>\$ 67,754,412</u>	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>

(continued)

Source: Stark County Auditor

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

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 4,362,677	\$ 3,115,826	\$ 2,995,691	\$ 1,547,789	\$ 10,702,848
-	-	-	-	362,817
535,534	757,713	855,220	549,043	960,115
<u>8,908,134</u>	<u>9,144,643</u>	<u>8,371,946</u>	<u>14,133,520</u>	<u>8,920,459</u>
<u>\$ 13,806,345</u>	<u>\$ 13,018,182</u>	<u>\$ 12,222,857</u>	<u>\$ 16,230,352</u>	<u>\$ 20,946,239</u>
\$ 23,845,861	\$ 8,467,213	\$ 9,087,996	\$ 8,884,488	\$ 17,710,878
355,609	320,942	360,760	-	1,356,328
1,799,892	1,674,733	1,493,087	1,621,541	1,455,619
34,747,927	35,284,835	41,924,216	46,748,865	18,275,513
-	-	-	-	-
<u>523,294</u>	<u>10,705,048</u>	<u>11,715,312</u>	<u>-</u>	<u>-</u>
<u>\$ 61,272,583</u>	<u>\$ 56,452,771</u>	<u>\$ 64,581,371</u>	<u>\$ 57,254,894</u>	<u>\$ 38,798,338</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Property and Other Local Taxes	\$ 49,831,845	\$ 48,113,981	\$ 51,463,575	\$ 51,623,475	\$ 55,272,781
Permissive Sales Tax	24,059,402	15,165,363	13,006,191	12,737,405	12,511,134
Charges for Services	26,012,183	26,609,384	29,315,443	28,725,472	25,897,268
Licenses and Permits	130,740	125,123	72,228	69,825	75,166
Fines and Forfeitures	562,994	652,430	672,351	630,364	578,195
Intergovernmental	150,854,585	136,248,661	150,291,154	149,285,521	141,879,957
Special Assessments	639,461	721,425	660,725	702,783	706,541
Interest	2,096,438	5,120,020	6,704,326	5,446,884	3,218,997
Rent	327,095	349,856	369,693	374,321	399,983
Other	<u>7,886,290</u>	<u>8,339,664</u>	<u>7,650,226</u>	<u>7,068,379</u>	<u>7,143,589</u>
Total Revenues	<u>262,401,033</u>	<u>241,445,907</u>	<u>260,205,912</u>	<u>256,664,429</u>	<u>247,683,611</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	26,473,960	20,053,140	20,446,747	18,807,386	22,050,554
Judicial	16,376,811	16,753,767	16,746,257	15,603,021	15,499,876
Public Safety	28,951,667	27,045,819	26,557,309	25,842,558	25,963,813
Public Works	18,182,018	17,514,932	16,127,738	18,288,286	24,389,113
Health	84,120,127	81,291,464	80,054,933	79,319,272	72,047,118
Human Services	66,055,378	70,796,361	70,881,548	68,433,207	63,317,341
Conservation and Recreation	-	-	-	-	-
Other	-	943,632	523,167	639,792	867,147
Capital Outlay	12,546,755	7,461,021	9,684,316	14,128,155	16,623,836
Intergovernmental	78,984	6,874,483	8,986,247	11,173,112	10,408,714
Debt Service:					
Principal Retirement	450,026	592,091	537,964	604,269	638,886
Interest and Fiscal Charges	<u>220,862</u>	<u>289,064</u>	<u>262,427</u>	<u>285,105</u>	<u>322,464</u>
Total Expenditures	<u>253,456,588</u>	<u>249,615,774</u>	<u>250,808,653</u>	<u>253,124,163</u>	<u>252,128,862</u>
Excess of Revenues Over (Under) Expenditures	8,944,445	(8,169,867)	9,397,258	3,540,266	(4,445,251)
Other Financing Sources (Uses)					
Transfers In	34,397	1,445,995	1,930,000	1,179,477	138,284
Proceeds of Loans	2,339,501				
Proceeds from Sale of Capital Assets	1,882,863	23,958	21,828	172,518	47,477
Inception of Capital Lease	67,549	-	60,163	45,808	50,516
Issuance of Loans			-	-	3,638,234
Transfers Out	(34,397)	(1,375,468)	(1,930,000)	(1,179,477)	(315,784)
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>4,289,913</u>	<u>94,485</u>	<u>81,991</u>	<u>218,326</u>	<u>3,558,727</u>
Extraordinary	-	(1,107,130)	-	-	-
Net Change in Fund Balances	<u>\$ 13,234,358</u>	<u>\$ (9,182,512)</u>	<u>\$ 9,479,249</u>	<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>

Debt Service as a Percentage of Noncapital Expenditures

2009	2008	2007	2006	2005
0.28%	0.36%	0.33%	0.37%	0.41%

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 54,278,347	\$ 41,705,229	\$ 41,742,588	\$ 42,240,286	\$ 39,954,489
12,574,129	5,564,319	1,438,992	1,230,287	2,030,924
24,809,447	23,757,323	22,174,314	20,710,971	18,322,719
96,213	72,710	66,110	63,025	36,407
944,476	880,887	644,595	1,028,600	460,393
131,346,268	125,043,646	128,945,114	128,965,492	111,263,192
442,842	441,763	501,310	525,817	510,960
1,994,933	1,978,889	3,921,068	7,460,524	9,528,029
363,010	418,420	438,672	473,366	458,000
<u>7,234,707</u>	<u>4,360,505</u>	<u>4,264,506</u>	<u>4,199,711</u>	<u>2,285,669</u>
<u>234,084,372</u>	<u>204,223,691</u>	<u>204,137,269</u>	<u>206,898,079</u>	<u>184,850,782</u>

17,413,027	16,802,004	16,240,362	17,276,975	18,071,029
14,332,415	12,573,286	12,897,945	12,655,934	13,391,059
27,332,284	19,433,106	19,811,479	20,218,484	20,301,184
20,276,427	16,496,313	16,981,670	15,315,913	16,687,871
70,383,075	65,888,811	65,174,271	59,848,299	55,548,460
61,232,137	64,615,161	64,134,927	67,012,593	57,369,834
-	-	-	-	290,400
1,049,024	889,611	694,952	1,310,711	437,133
5,566,454	5,961,169	8,330,772	1,997,036	3,136,304
10,521,880	8,766,802	10,185,441	10,001,689	10,163,003
467,544	367,771	627,823	651,817	647,961
<u>191,623</u>	<u>211,165</u>	<u>209,352</u>	<u>256,221</u>	<u>284,416</u>
<u>228,765,890</u>	<u>212,005,199</u>	<u>215,288,994</u>	<u>206,545,672</u>	<u>196,328,654</u>

5,318,482	(7,781,508)	(11,151,725)	352,407	(11,477,872)
1,063,558	412,314	8,381,934	648,081	3,074,191
14,536	8,254	16,138	56,798	600
274,957	439,979	50,445	71,192	21,612
(1,063,558)	-	-	-	-
3,488,264	(412,314)	(4,240,967)	(736,581)	(3,124,191)
<u>(3,488,264)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>289,493</u>	<u>448,233</u>	<u>4,207,550</u>	<u>39,490</u>	<u>(27,788)</u>
-	-	-	-	-
<u>\$ 5,607,975</u>	<u>\$ (7,333,275)</u>	<u>\$ (6,944,175)</u>	<u>\$ 391,897</u>	<u>\$ (11,505,660)</u>

0.30% 0.28% 0.40% 0.44% 0.48%

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	Direct Tax Rate (3)
2009	\$ 7,076,445,030	\$20,218,414,371	\$ 236,131,280	\$ 944,525,120	\$ 14,966,780	\$ 149,667,800	\$ 7,327,543,090	\$21,312,607,291	34.4	10.10
2008	7,040,139,130	20,114,683,229	224,775,160	899,100,640	207,548,295	3,320,772,720	7,472,462,585	24,334,556,589	30.7	10.10
2007	6,998,388,350	19,995,395,286	264,155,440	1,056,621,760	418,787,013	3,350,296,104	7,681,330,803	24,402,313,150	31.5	10.10
2006	6,306,131,820	18,017,519,486	266,707,820	1,066,831,280	570,720,229	3,043,841,221	7,143,559,869	22,128,191,987	32.3	10.10
2005	6,152,058,180	17,577,309,086	272,838,620	310,043,886	716,256,710	2,984,402,958	7,141,153,510	20,871,755,930	34.2	11.50
2004	6,015,476,300	17,187,075,143	269,500,350	306,250,398	700,357,757	2,918,157,321	6,985,334,407	20,411,482,862	34.2	11.50
2003	5,371,131,720	15,346,090,629	266,683,550	303,049,489	733,462,000	3,056,091,667	6,371,277,270	18,705,231,785	34.1	9.60
2002	5,284,095,870	15,097,416,771	257,386,350	292,484,489	849,140,358	3,396,561,432	6,390,622,578	18,786,462,692	34.0	9.60
2001	5,207,501,060	14,878,574,457	339,865,070	386,210,307	895,970,175	3,583,880,700	6,443,336,305	18,848,665,464	34.2	9.60
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2	9.60

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

(2) The percentage for all real property was 35%, for public utility property was 88% (2000-2005), and for tangible personal property equipment 25% (2000-2005) and 23% for inventory (2003-2005). The percentage for all real property was 35%, for public utility property was 25% (2006-2009), and for tangible personal property inventory, machinery and equipment 18.75% (2006), 12.5% (2007), 6.25% (2008), 0% (2009); local telephone company property placed into use after 1995 and all long distance and cellular property 25% (2006), 20% (2007), 15% (2008), 10% (2009); telephone company legacy property 46% (2006), 20% (2007), 15% (2008), 10% (2009);

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	5.40	5.40	5.40	5.40	6.80	6.80	4.90	4.90	4.90	4.90
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	10.10	10.10	10.10	10.10	11.50	11.50	9.60	9.60	9.60	9.60
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	5.10	5.10
Canton - Canton City	6.10	6.10	6.10	6.10	6.10	6.10	-	-	-	-
Canton - Meyers Lake Village	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	3.10	3.10
Jackson	15.50	15.50	15.50	15.10	15.75	15.75	15.75	15.75	15.75	15.75
Jackson - Hills & Dales Village	9.30	9.30	9.30	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	18.00	18.00	18.00	17.30	18.00	16.00	16.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	13.80	13.80	13.80	13.80	13.80	13.80	13.80	12.80	12.80	12.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.25	9.25	9.25	9.25	9.75	9.75	9.95	10.25	10.25
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	8.40	8.40	8.40	7.90	7.90	7.90	7.90	6.90	9.90	9.90
Osnaburg - Canton City	6.40	6.40	-	-	-	-	-	-	-	-
Osnaburg - East Canton Village	6.40	6.40	6.40	5.90	5.90	5.90	5.90	4.90	7.90	7.90
Paris	6.50	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.70	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	12.15	12.15	12.15	10.90	9.75	9.75	9.75	9.25	9.25	8.50
Perry - Navarre Village	5.00	5.00	5.00	9.40	8.25	8.25	8.25	7.75	7.75	7.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	12.45	12.45	12.45	11.65	11.65	11.65	11.65	11.40	10.80	10.80
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	-	-	-	-
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.70	7.70	7.70	8.70	8.70	8.70	8.70	8.70	8.70
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	4.70	4.70	4.70	4.70	4.70
Washington	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.25	5.25	5.25
Washington - Alliance City	2.85	3.10	3.10	3.10	3.10	3.10	-	-	-	-

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
<u>School Districts</u>										
Alliance CSD	60.70	58.70	57.60	60.30	61.50	54.10	54.40	54.40	54.40	54.60
Brown LSD	44.10	44.10	44.50	44.90	38.60	38.60	38.70	38.70	39.41	39.20
Canton CSD	66.40	65.90	65.90	66.10	66.10	58.20	58.20	58.20	59.20	59.20
Canton LSD	50.10	50.10	50.10	46.20	46.20	46.20	46.20	46.20	46.80	47.40
Fairless LSD	50.30	50.00	49.10	50.40	51.60	46.80	46.50	47.40	47.00	48.20
Jackson LSD	47.40	49.00	48.40	48.50	49.00	46.90	48.30	48.50	45.60	44.30
Lake LSD	71.50	71.30	71.00	60.00	60.60	61.10	62.80	62.80	62.80	63.30
Louisville CSD	53.80	53.90	54.50	55.50	55.50	55.90	55.90	55.90	49.00	49.00
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	48.40	48.40	48.40	48.40
Massillon CSD	49.50	49.40	48.60	49.60	51.10	51.70	52.30	50.50	51.60	51.90
Minerva LSD	44.90	45.10	44.00	43.70	45.00	45.70	45.80	46.50	41.80	42.40
North Canton CSD	72.30	72.80	72.80	65.80	65.80	65.50	65.50	65.50	61.10	61.20
Northwest LSD	58.50	59.20	59.00	59.60	60.20	60.80	61.20	54.60	54.20	55.10
Osnaburg LSD	64.40	63.90	57.20	57.20	57.20	57.20	57.20	57.20	57.20	59.50
Perry LSD	47.80	47.40	46.50	47.50	48.70	49.00	50.20	49.70	49.70	51.60
Plain LSD	57.00	57.50	56.60	57.10	57.60	57.70	57.70	52.60	52.60	52.60
Sandy Valley LSD	50.40	51.10	50.90	49.50	43.90	44.60	44.80	44.40	44.40	45.20
Southeast LSD	44.50	44.60	44.70	45.10	45.10	45.10	46.35	46.35	46.65	47.25
Tuscarawas Valley LSD	36.10	36.30	36.80	36.95	37.00	38.15	38.50	38.70	39.40	40.20
Tuslaw LSD	59.80	59.90	59.90	60.20	60.20	61.00	60.70	53.90	53.90	53.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.20	3.30
Wayne County JVSD	4.85	4.85	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	3.70	6.00	6.00	5.80	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	11.80	14.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.15	16.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	5.05	5.05
Hills & Dales	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50	17.50
Limaville	9.90	9.90	9.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.30	6.30	6.30	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	18.40	18.40	20.40	23.40	23.40	23.40	23.40	21.40	21.40	21.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Massillon Public Library	1.90	1.90	1.90	-	-	-	-	-	-	-
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Stark County District Library	1.00	1.00	1.00	1.00	1.00	-	-	-	0.70	0.75
Quad Ambulance District	7.00	7.00	7.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	4.00	4.50	4.50	4.50	4.50	4.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

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

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Current Tax Levy
2009	\$ 151,164	\$ 150,898	99.82 %	\$ 234,172	\$ 385,070	254.74 %	\$ 272,886	180.52 %
2008	2,160,486	2,128,496	98.52	353,663	2,482,159	114.89	1,195,495	55.33
2007	4,506,833	4,312,486	95.69	478,408	4,790,894	106.30	1,235,310	27.41
2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27
2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70
2004	8,375,353	8,011,953	95.66	646,492	8,658,445	103.38	2,314,437	27.63
2003	7,402,629	6,890,986	93.09	553,797	7,444,783	100.57	1,892,043	25.56
2002	8,151,747	7,418,644	91.01	798,592	8,217,236	100.80	2,028,733	24.89
2001	8,601,314	7,741,614	90.01	610,508	8,352,122	97.10	1,380,847	16.05
2000	7,970,307	7,760,282	97.36	569,326	8,329,608	104.51	867,732	10.89

Source: Stark County Auditor

Note: The steady decrease in collections from 2005 and forward is due to the phase out of the tangible personal property tax.

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2009		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	\$ 20,465,350	0.28%
Timken Company	14,247,270	0.19%
R L Deville Enterprises LTD	10,675,530	0.15%
Deville THF Massillon Development LLC	10,053,680	0.14%
Sterlite Corporation of Ohio	9,419,700	0.13%
WEA Belden LLC	8,579,460	0.12%
Alliance Ventures Inc.	8,301,950	0.11%
MC Hospital LLC	8,249,900	0.11%
Hoover Company I L P	7,704,170	0.11%
American Landfill Inc	7,265,410	0.10%
Total	\$ 104,962,420	1.43%
Total County Assessed Valuation	\$ 7,327,543,090	

2000		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	34,353,010	0.61%
Stark Commons Ltd	18,141,090	0.32%
Mercy Medical Center (CSAHS/UHHS - Canton Inc)	14,342,100	0.25%
Maytag Corporation (Hoover Company operations)	12,946,810	0.23%
Richard Rorick	10,205,740	0.18%
American Landfill Inc	9,521,140	0.17%
J G Canton Ltd	8,773,520	0.16%
Health Group	7,779,320	0.14%
Roger L. Deville	7,694,210	0.14%
Fitzpatrick Enterprises	6,841,480	0.12%
Total	\$ 130,598,420	2.31%
Total County Assessed Valuation	\$ 5,650,390,038	

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2009	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Bell Telephone Company	\$ 9,339,690	0.13%
New Par	1,301,070	0.02%
New Cingular Wireless PCS LLC	811,940	0.01%
Alltel Ohio Limited Partnership	604,010	0.01%
Sprintcom Inc.	445,570	0.01%
Verizon North Inc.	405,490	0.01%
Ameritech North Inc.	297,510	0.00%
MCI Communications Services	290,510	0.00%
CSM Wireless LLC	277,590	0.00%
T Mobile Central LLC	268,140	0.00%
Total	\$ 14,041,520	0.19%

Total County Assessed Valuation \$ 7,327,543,090

Taxpayer	2000	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	127,648,780	2.26%
Timken Company	116,512,490	2.06%
East Ohio Gas	60,101,710	1.06%
Ohio Bell Telephone	52,184,570	0.92%
Ohio Edison	46,719,370	0.83%
Republic Technologies International LLC	32,922,940	0.58%
Maytag Corporation (Hoover Company operations)	25,269,530	0.45%
Consumers Ohio Water Company	17,367,570	0.31%
J & L Specialty Steel Inc	13,476,120	0.24%
Ashland Inc	11,389,350	0.20%
Total	\$ 503,592,430	8.91%

Total County Assessed Valuation \$ 5,650,390,038

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2009

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 133,268,910	1.82%
Ohio Edison	36,102,420	0.49%
Aqua Ohio Inc	29,970,720	0.41%
East Ohio Gas	20,235,650	0.28%
American Transmissions Systems Inc	9,076,190	0.12%
Norfolk Southern Combined Railroad Subsidiaries	2,933,590	0.04%
Columbia Gas of Ohio Inc	2,119,340	0.03%
Columbia Gas Transmission	1,972,700	0.03%
Wheeling & Lake Erie Railway Company	637,780	0.01%
Cleveland Electric Illuminating	537,560	0.01%
Total	\$ 236,854,860	3.23%
Total County Assessed Valuation	\$ 7,327,543,090	

2000

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	\$ 127,948,860	2.26%
East Ohio Gas	60,101,710	1.06%
Ohio Bell Telephone	52,184,570	0.92%
Ohio Edison	47,122,900	0.83%
Consumers Ohio Water Company	18,737,970	0.33%
Norfolk Southern Combined Railroad Subsidiar	7,020,390	0.12%
Columbia Gas of Ohio Inc	6,508,170	0.12%
AT&T Communications of Ohio Inc	2,350,480	0.04%
MCI Telecommunications Corp.	2,082,180	0.04%
Columbia Gas Transmission Corp	1,747,010	0.03%
Total	\$ 325,804,240	5.77%
Total County Assessed Valuation	\$ 5,650,390,038	

Source: Stark County Auditor

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

Industry	2009			2008		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 3,915,325	1	16.27%	\$ 1,789,788	1	15.34%
General Merchandise Stores	3,213,529	2	13.36%	1,505,273	2	12.90%
Building Material and Garden Equip.	2,207,173	3	9.17%	1,125,076	3	9.64%
Miscellaneous Store Retailers	1,863,049	4	7.74%	996,547	4	8.54%
Information	1,513,673	5	6.29%	622,962	6	5.34%
Food and Beverage Stores	1,155,615	6	4.80%	479,185	8	4.11%
Clothing & Clothing Accessories	909,950	7	4.80%	481,791	7	4.13%
Health and Personal Care Stores	869,933	8	3.78%	317,066	10	2.72%
Electronic and Appliance Stores	747,679	9	3.62%	-		0.00%
Sporting Goods	644,478	10	2.68%	-		0.00%
Total	\$ 24,059,402		72.52%	\$11,669,979		62.71%

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2009	\$ 1,657,687	\$ 1,641,477	99.0%	\$ 172,205
2008	1,618,961	1,601,869	98.9%	186,328
2007	1,528,972	1,444,712	94.5	169,777
2006	1,450,411	1,466,637	101.1	164,239
2005	1,423,371	1,405,002	98.7	161,533
2004	1,149,728	1,206,487	104.9	143,972
2003	1,153,076	1,205,465	104.5	145,464
2002	1,090,474	1,198,445	109.9	130,231
2001	1,075,617	1,153,577	107.2	148,174
2000	988,933	833,704	84.3	179,134

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
<i>Fiscal Year</i>										
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 3,945,255	\$ 4,359,512	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220	\$ 5,959,546	\$ 2,742,592	\$ 3,012,904	\$ 3,278,214	\$ 3,588,526
SIB Loan	3,529,956	3,529,956	3,638,234	3,638,234	3,638,234	-	-	-	-	-
OPWC Loan	2,339,501	-	-	-	-	-	-	-	-	-
Capital Leases	86,809	55,130	131,132	214,107	385,498	564,471	499,889	157,369	479,071	757,916
<i>Business Type Activities</i>										
General Obligation Bonds	11,839,470	13,037,525	14,207,024	15,339,509	16,444,749	17,518,736	16,960,703	17,644,000	18,423,000	19,162,000
OPWC Loan	418,869	485,121	551,373	617,625	683,878	750,131	816,384	882,636	948,889	1,015,141
OWDA Loans	11,438,391	12,445,685	13,408,995	14,330,412	15,211,913	16,055,357	16,862,513	17,635,057	18,374,576	14,484,920
Capital Leases	-	-	-	-	-	3,046	3,046	4,031	-	-
Total Primary Government	\$ 33,598,251	\$ 33,912,929	\$ 36,704,081	\$ 39,302,037	\$ 41,913,492	\$ 40,848,241	\$ 37,885,127	\$ 39,335,997	\$ 41,503,750	\$ 39,008,503
Percentage of Personal Income (1)	0.26%	0.27%	0.30%	0.33%	0.37%	0.38%	0.35%	0.36%	0.38%	0.36%
Per Capita (2)	\$ 88.54	\$ 89.43	\$ 96.93	\$ 103.28	\$ 110.14	\$ 107.34	\$ 99.55	\$ 103.37	\$ 109.06	\$ 102.51
Percentage of actual value of taxable property (3)	0.16%	0.14%	0.15%	0.18%	0.20%	0.20%	0.20%	0.21%	0.22%	0.24%

Sources:

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

STARK COUNTY, OHIO

Computation of Legal Debt Margin

December 31, 2009

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2009	\$ 7,327,543,090	\$ 7,327,543,090
Debt Limitation	181,688,577	73,275,431
Total Outstanding Debt:		
General Obligation Bonds	11,839,470	11,839,470
Special Assessment Bonds	3,945,255	3,945,255
Notes	7,310,000	7,310,000
OWDA Loans	11,438,391	11,438,391
OPWC Loan	2,758,371	2,758,371
ODOT SIB Loan	<u>3,529,956</u>	<u>3,529,956</u>
Total	<u>40,821,443</u>	<u>40,821,443</u>
Exemptions:		
General Obligation Bonds - Enterprise	11,839,470	11,839,470
Special Assessment Bonds	3,945,255	3,945,255
Notes	7,310,000	7,310,000
OWDA Loans	11,438,391	11,438,391
OPWC Loan	2,758,371	2,758,371
ODOT SIB Loan	<u>3,529,956</u>	<u>3,529,956</u>
Total	<u>40,821,443</u>	<u>40,821,443</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 181,688,577</u>	<u>\$ 73,275,431</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>175,688,577</u>
	<u>\$ 181,688,577</u>

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic and Economic Statistics

Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Median Age (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income (4)</u>
2009	379,466	38.5	61,338	11.2	\$12,837,585,304	\$ 33,831
2008	379,214	38.4	62,311	6.7	12,710,480,499	33,401
2007	378,664	38.3	62,763	5.9	12,221,615,864	32,116
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881
2005	380,608	39.0	63,009	6.3	11,299,570,880	29,693
2004	381,229	39.4	62,990	6.6	10,864,972,000	28,551
2003	377,519	39.3	63,298	6.4	10,460,166,000	27,506
2002	377,940	39.2	63,315	5.3	10,264,611,000	27,056
2001	377,438	39.1	63,434	3.9	10,122,748,000	26,736
2000	378,098	39.0	63,567	4.1	10,113,622,000	26,746

Note: 2009 income amounts are estimated using a 1% increase from prior year.
 Median Age computed at 0.1% increase from prior year for 1998 - 2004, 2007, 2008, 2009;
 2005 - 2006 Median Age obtained from the Ohio Department of Development website

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

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2009			2000		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	5,001	1	2.93%	3,515	2	1.93%
The Timken Company	3,522	2	2.07%	6,108	1	3.36%
County of Stark	2,649	3	1.55%	2,852	3	1.57%
Mercy Medical Center	2,607	4	1.53%	2,700	6	1.49%
Canton City Board of Education	1,935	5	1.13%	1,794	7	0.99%
Freshmark, Inc.	1,188	6	0.70%			0.00%
Alliance Community Hospital	1,067	7	0.63%			-
The Workshops, Inc.	775	8	0.45%			-
Affinity Hospital	743	9	0.44%			-
Fisher Foods Marketing Inc.	698	10	0.41%			-
Republic Engineered Steels, Inc.	-	-	-	2,800	4	1.54%
Maytag Corp. (Hoover Company operations)	-	-	-	2,750	5	1.51%
Diebold	-	-	-	1,578	8	0.87%
Belden and Blake Corporation	-	-	-	1,250	10	0.69%
The Akro Corporation	-	-	-	1,250	9	0.69%
Total	20,185		11.84%	26,597		14.63%
Total Employment within the County	170,500			181,800		

Source: Stark County Auditor

Stark County Job and Family Services Profile

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Primary Government:										
General Government:										
Legislative and Executive	278	254	268	257	255	259	241	256	258	244
Judicial	262	263	261	265	255	248	243	248	245	239
Public Safety	308	373	340	322	299	297	282	307	314	315
Public Works	113	116	129	125	135	133	135	128	133	126
Health	673	771	809	798	762	731	763	729	730	698
Human Services	507	546	565	568	579	581	613	652	657	596
Proprietary:										
Sewer	76	80	79	80	78	81	81	79	81	76
Water	2	3	4	4	4	3	1	1	-	1
Fiduciary:										
Agency Funds	441	395	452	463	458	445	419	419	402	381
Total - Government Employees	<u>2,660</u>	<u>2,801</u>	<u>2,907</u>	<u>2,882</u>	<u>2,825</u>	<u>2,778</u>	<u>2,778</u>	<u>2,819</u>	<u>2,820</u>	<u>2,676</u>

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Six Years

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

Source: Stark County Departments

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

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

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Six Years

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

Source: Stark County Departments

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



Mary Taylor, CPA
Auditor of State

STARK COUNTY FINANCIAL CONDITION

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 23, 2010**