



Dave Yost • Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2013. We noted governmental activities, business-type activities, and sewer fund net position and other governmental funds fund balance were restated for receipting of debt proceeds. Our report refers to other auditors who audited the financial statements of the The Workshops, Incorporated, a component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Dave Yost
Auditor of State
Columbus, Ohio

June 25, 2013



Dave Yost • Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Stark County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Stark County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and remaining fund information of Stark County (the County) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2013, wherein we noted the financial statements of The Workshops, Incorporated, a component unit were audited by other auditors. We also noted governmental activities, business-type activities, and sewer fund net position and other governmental funds fund balance were restated for receipting of debt proceeds. We conducted our audit to opine on the County's basic financial statements. We have not performed any procedures to the audited financial statements subsequent to June 25, 2013. The accompanying federal awards expenditures schedule presents additional analysis required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

Columbus, Ohio

August 1, 2013

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STARK COUNTY, OHIO

Federal Awards Expenditures Schedule

For the Year Ended December 31, 2012

| Federal Grantor/SubGrantor/Program Title | Federal CFDA Number | Pass Through Grantor's Number | Expenditures |
|--|---------------------------|----------------------------------|------------------|
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| <i>Direct</i> | | | |
| Drug Fee Communities Support Program (D) | 93.276 | 5H79DP0143989-05 | \$83,662 |
| Drug Fee Communities Support Program (D) | 93.276 | 5H79SP014398-04 | 173 |
| <i>Total Drug Free Communities Support Program</i> | | | <u>83,835</u> |
| <i>Title XIX - Medical Assistance Program</i> | | | |
| <i>Passed Through Ohio Department of Developmental Disabilities</i> | | | |
| Medical Assistance Program - MAC (A) | 93.778 | N/A | 381,186 |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 3,513 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 19,977 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 3,500 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 572 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 37 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 1,131,976 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 382,609 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 212,766 |
| Medical Assistance Program (M) | 93.778 | G-1213-11-0114 | 28,568 |
| <i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| Medical Assistance Program (D) | 93.778 | FY2011 | 7,770 |
| ARRA - Medical Assistance Program (D) | 93.778 | FY2011 | 103 |
| <i>Passed Through Ohio Department of Mental Health</i> | | | |
| Medical Assistance Program (D) | 93.778 | FY2011 | 25,952 |
| <i>Total Title XIX - Medical Assistance Program</i> | | | <u>2,198,529</u> |
| <i>Title XXI - State Children's Insurance Program</i> | | | |
| <i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| State Children's Insurance Program (D) | 93.767 | FY2011 | 151 |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| State Children's Insurance Program (M) | 93.767 | G-1213-11-0114 | 47,271 |
| State Children's Insurance Program (M) | 93.767 | G-1213-11-0114 | 19,296 |
| <i>Passed Through Ohio Department of Mental Health</i> | | | |
| State Children's Insurance Program (D) | 93.767 | FY2011 | 1,618 |
| <i>Total Title XXI - State Children's Insurance Program</i> | | | <u>68,336</u> |
| <i>Title XX - Social Services Block Grant</i> | | | |
| <i>Passed Through Ohio Department of Developmental Disabilities</i> | | | |
| Social Services Block Grant (A) | 93.667 | FY2012 | 162,601 |
| Social Services Block Grant (A) | 93.667 | FY2013 | 161,573 |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Social Services Block Grant (M) | 93.667 | G-1213-11-0114 | 859,978 |
| Social Services Block Grant (M) | 93.667 | G-1213-11-0114 | 409,407 |
| Social Services Block Grant (M) | 93.667 | G-1213-11-0114 | 3,967,223 |
| Social Services Block Grant (M) | 93.667 | G-1213-11-0114 | 1,290,940 |
| <i>Passed Through Ohio Department of Mental Health</i> | | | |
| Social Services Block Grant (D) | 93.667 | FY2012 | 187,674 |
| Social Services Block Grant (D) | 93.667 | FY2013 | 113,354 |
| <i>Total Title XX - Social Services Block Grant</i> | | | <u>7,152,750</u> |
| <i>Passed Through Ohio Department of Mental Health</i> | | | |
| Block Grant for Community Mental Health Services (D) | 93.958 | FY2011 | 206,869 |
| Block Grant for Community Mental Health Services (D) | 93.958 | FY2012 | 121,504 |
| <i>Total Block Grants for Community Mental Health Services</i> | | | <u>328,373</u> |

STARK COUNTY, OHIO

Federal Awards Expenditures Schedule

For the Year Ended December 31, 2012

| Federal Grantor/SubGrantor/Program Title | Federal CFDA Number | Pass Through Grantor's Number | Expenditures |
|--|---------------------|-------------------------------|------------------|
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 101,929 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 60,564 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 14,844 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 18,425 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 8,507 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 12,376 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 10,979 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 20,289 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 2,411 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 11,928 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 1,612 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 1,616 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 767 |
| Promoting Safe and Stable Families (M) | 93.556 | G-1213-11-0114 | 6,900 |
| <i>Total Promoting Safe and Stable Families</i> | | | 273,147 |
| <i>Passed Through Ohio Department of Mental Health</i> | | | |
| Projects for Assistance in Transition from Homeless (D) | 93.150 | FY2012 | 47,259 |
| Projects for Assistance in Transition from Homeless (D) | 93.150 | FY2013 | 23,629 |
| <i>Total Projects for Assistance in Transition from Homeless</i> | | | 70,888 |
| <i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| Block Grants for Prevention and Treatment of Substance Abuse (D) | 93.959 | FY2012 | 1,768,614 |
| Block Grants for Prevention and Treatment of Substance Abuse (D) | 93.959 | FY2013 | 1,717,900 |
| <i>Total Block Grants for Prevention and Treatment of Substance Abuse</i> | | | 3,486,514 |
| <i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 76-0076-SPFSIG-P-11-1194 | 1 |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 76-0076-SPFSIG-P-13-1194 | 45,647 |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 76-0076-SPFSIG-P-12-1194 | 96,911 |
| <i>Direct</i> | | | |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 5H79TI020516-05 | 37,559 |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 5H79TI020516-03 | 71 |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 5H79TI020516-04 | 396,298 |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 1UD1TI023580-01 | 301,365 |
| Substance Abused and Mental Health Services - Projects of Regional and National Significance (D) | 93.243 | 1UD1TI023580-02 | 44,224 |
| <i>Total Projects of Regional and National Significance</i> | | | 922,076 |
| <i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| Access to Recovery (D) | 93.275 | FY2011 | 29 |
| Access to Recovery (D) | 93.275 | FY2012 | 13,239 |
| <i>Total Access to Recovery</i> | | | 13,268 |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| <i>Temporary Assistance for Needy Families</i> | | | |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 56,068 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 1,119 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 1,369,197 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 1,054,479 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 3,533,305 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 21,023 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 662,306 |
| Temporary Assistance for Needy Families (M) | 93.558 | G-1213-11-0114 | 511,215 |
| <i>Total Temporary Assistance for Needy Families Cluster</i> | | | 7,208,712 |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Child Care Development Block Grant (M) | 93.575 | G-1213-11-0114 | 178,000 |
| Child Care Development Block Grant (M) | 93.575 | G-1213-11-0114 | 310,793 |
| Child Care Development Block Grant (M) | 93.575 | G-1213-11-0114 | 175,741 |
| <i>Total CCDF Cluster</i> | | | 664,534 |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Children's Justice Grants to States (M) | 93.643 | G-1213-11-0114 | 4,999 |
| Children's Justice Grants to States (M) | 93.643 | G-1213-11-0114 | 1,405 |
| <i>Total Children's Justice Grants to States</i> | | | 6,404 |

STARK COUNTY, OHIO

Federal Awards Expenditures Schedule

For the Year Ended December 31, 2012

| Federal Grantor/SubGrantor/Program Title | Federal CFDA Number | Pass Through Grantor's Number | Expenditures |
|---|---------------------------|----------------------------------|-------------------|
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Child Welfare Services (M) | 93.645 | G-1213-11-0114 | 75,291 |
| Child Welfare Services (M) | 93.645 | G-1213-11-0114 | 8,980 |
| Child Welfare Services (M) | 93.645 | G-1213-11-0114 | 40,245 |
| Child Welfare Services (M) | 93.645 | G-1213-11-0114 | 4,472 |
| <i>Total Child Welfare Services</i> | | | <u>128,988</u> |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Foster Care - Title IV-E (M) | 93.658 | G-1213-11-0114 | 499,201 |
| Foster Care - Title IV-E (M) | 93.658 | G-1213-11-0114 | 5,344,400 |
| Foster Care - Title IV-E (M) | 93.658 | G-1213-11-0114 | 624,410 |
| Foster Care - Title IV-E (G) | 96.658 | G-1011-06-0432/G-1213-06-0236 | 516,371 |
| <i>Total Foster Care - Title IV-E</i> | | | <u>6,984,382</u> |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Chaffee Foster Care Independence Program (M) | 93.674 | G-1213-11-0114 | 110,814 |
| Chaffee Foster Care Independence Program (M) | 93.674 | G-1213-11-0114 | 19,577 |
| <i>Total Chaffee Foster Care Independent Program</i> | | | <u>130,391</u> |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Child Support Enforcement (M) | 93.563 | G-1213-11-0114 | 1,265,534 |
| Child Support Enforcement (M) | 93.563 | G-1213-11-0114 | 533,750 |
| Child Support Enforcement (M) | 93.563 | G-1011-11-5114 | 55,074 |
| <i>Total Child Support Enforcement</i> | | | <u>1,854,358</u> |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Adoption Assistance (M) | 93.659 | G-1213-11-0114 | 1,876,035 |
| Adoption Assistance (M) | 93.659 | G-1213-11-0114 | 32,360 |
| Adoption Assistance (M) | 93.659 | G-1213-11-0114 | 10,288 |
| <i>Total Adoption Assistance</i> | | | <u>1,918,683</u> |
| <i>Passed Through Ohio Secretary of State</i> | | | |
| HHS Grant Funds for Polling Place Access (K) | 93.617 | 06SOSHHHS76 | 22,889 |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | <u>33,517,057</u> |
| <u>U.S. ELECTION ASSISTANCE COMMISSION</u> | | | |
| <i>Passed Through Ohio Secretary of State</i> | | | |
| Help America Vote Act (K) | 90.401 | N/A | 37,597 |
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | |
| <i>Direct</i> | | | |
| Community Development Block Grants/Entitlement Grants (C) | 14.218 | B10UC390005 | 620,131 |
| Community Development Block Grants/Entitlement Grants (C) | 14.218 | B11UC390005 | 480,224 |
| Community Development Block Grants/Entitlement Grants (C) | 14.218 | B12UC390005 | 12,153 |
| Community Development Block Grant (NSP) (C) | 14.218 | B08UN390007 | 317,590 |
| <i>Total Community Development Block Grants</i> | | | <u>1,430,098</u> |
| <i>Community Development Block Grant Revolving Loan (C)</i> | 14.218 | | 13,169 |
| <i>Total Community Development Block Grants</i> | | | <u>1,443,267</u> |
| ARRA - Federal Homeless Prevention and Rapid Re-Housing (C) | 14.257 | S-09SUY-39-005 | 29,547 |
| <i>Passed Through the Ohio Development Services Agency</i> | | | |
| ARRA - Federal Homeless Prevention and Rapid Re-Housing (C) | 14.257 | B-A-09-1DI-1 | 9,467 |
| <i>Passed Through City of Canton</i> | | | |
| ARRA - Federal Homeless Prevention and Rapid Re-Housing Program (D) | 14.257 | FY2011 | 340 |
| ARRA - Federal Homeless Prevention and Rapid Re-Housing Program (D) | 14.257 | FY2012 | 3,558 |
| <i>Total Federal Homeless Prevention and Rapid Re-Housing Program</i> | | | <u>42,912</u> |

STARK COUNTY, OHIO

Federal Awards Expenditures Schedule
For the Year Ended December 31, 2012

| Federal Grantor/SubGrantor/Program Title | Federal CFDA Number | Pass Through Grantor's Number | Expenditures |
|--|---------------------------|----------------------------------|------------------|
| <i>Direct</i> | | | |
| Supportive Housing Program (D) | 14.235 | OH0241B5E081104 | 12,601 |
| Supportive Housing Program (D) | 14.235 | OH0238B5E081104 | 24,832 |
| Supportive Housing Program (D) | 14.235 | OH0238B5E080802 | 357 |
| Supportive Housing Program (D) | 14.235 | OH0241B5E080802 | 389 |
| Supportive Housing Program (D) | 14.235 | OH0241B5E081003 | 80,402 |
| Supportive Housing Program (D) | 14.235 | OH0238B5E081003 | 29,541 |
| <i>Total Supportive Housing Program</i> | | | <u>148,122</u> |
| | | | |
| HOME Investment Partnerships Program (C) | 14.239 | M-09DC390004 | 10,000 |
| HOME Investment Partnerships Program (C) | 14.239 | M-10DC390004 | 367,421 |
| HOME Investment Partnerships Program (C) | 14.239 | M-11DC390005 | 51,318 |
| HOME Investment Partnerships Program (C) | 14.239 | M-12DC390005 | 10,754 |
| <i>Total HOME Investment Partnerships Program</i> | | | <u>439,493</u> |
| | | | |
| HOME Revolving Loan Program (C) | 14.239 | | 140,569 |
| <i>Total HOME Investment Partnerships Program</i> | | | <u>580,062</u> |
| | | | |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | <u>2,214,363</u> |
| | | | |
| <u>U.S. DEPARTMENT OF ENERGY</u> | | | |
| <i>Direct</i> | | | |
| ARRA - Energy Efficiency and Conservation Block Grant (C) | 81.128 | DE-EE0000712 | 581,494 |
| | | | |
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | | |
| <i>Passed Through Ohio Department of Education</i> | | | |
| National School Lunch Program (A) | 10.555 | FY2012 | 42,921 |
| National School Lunch Program (A) | 10.555 | FY2013 | 29,692 |
| <i>Total National School Lunch Program</i> | | | <u>72,613</u> |
| | | | |
| <i>Passed Through Ohio Department of Job and Family Services</i> | | | |
| Supplemental Nutrition Assistance Program (M) | 10.561 | G-1213-11-0114 | 1,663,910 |
| Supplemental Nutrition Assistance Program (M) | 10.561 | G-1213-11-0114 | 552,918 |
| <i>Total Supplemental Nutrition Assistance Program</i> | | | <u>2,216,828</u> |
| | | | |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | <u>2,289,441</u> |
| | | | |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| <i>Passed Through Ohio Department of Emergency Management Agency</i> | | | |
| Emergency Management Performance Grant (L) | 97.042 | EMW-2012-EP-00004-S01 | 50,231 |
| Emergency Management Performance Grant (L) | 97.042 | EMW-2011-EP-00003-S01 | 14,882 |
| <i>Total Emergency Management Performance Grant Program</i> | | | <u>65,113</u> |
| | | | |
| Homeland Security Grant Program (L) | 97.067 | 2009-SS-T9-0089 | 95,671 |
| Homeland Security Grant Program (L) | 97.067 | 2010-SS-T0-0012 | 188,893 |
| <i>Total Homeland Security Grant Program</i> | | | <u>284,564</u> |
| | | | |
| Hazard Mitigation Grant | 97.039 | FEMA-DR-1805-OH | 1,875 |
| | | | |
| State and Local Homeland Security National Training Program | 97.005 | 2010-IP-T0-0007 | 41,265 |
| | | | |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | | <u>392,817</u> |

STARK COUNTY, OHIO

Federal Awards Expenditures Schedule

For the Year Ended December 31, 2012

| Federal Grantor/SubGrantor/Program Title | Federal CFDA Number | Pass Through Grantor's Number | Expenditures |
|--|---------------------------|----------------------------------|-----------------------|
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | |
| <i>Passed Through Ohio Department of Education</i> | | | |
| <i>Special Education Cluster (IDEA)</i> | | | |
| Special Education - Grants to States (A) | 84.027 | 0663246BSF2011 | 102,152 |
| Special Education - Grants to States (A) | 84.027 | 0663246BSF2012 | 71,305 |
| Special Education - Preschool Grants (A) | 84.173 | 066324PGS12011 | 22,840 |
| Special Education - Preschool Grants (A) | 84.173 | 066324PGS12012 | 15,365 |
| <i>Total Special Education Cluster</i> | | | <u>211,662</u> |
| <i>Passed Through Ohio Department of Mental Health</i> | | | |
| Race to the Top - Early Learning Challenge (D) | 84.412 | 3FRO-12-103-02-011 | 4,000 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | <u>215,662</u> |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | |
| <i>Direct</i> | | | |
| Prisoner Re-Entry Court Initiative Demonstration (J) | 16.202 | 2009CYBX0056 | 111,338 |
| Public Safety Partnerships and Community Policing Grants (H) | 16.710 | 2009CKWX0494 | 12,379 |
| Public Safety Partnerships and Community Policing Grants (H) | 16.710 | 2010CKWX0274 | 299,964 |
| <i>Total Public Safety Partnerships and Community Policing Grants</i> | | | <u>312,343</u> |
| <i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i> | | | |
| Violence Against Women Formula Grants (E) | 16.588 | 2009ARVA21280 | 22,500 |
| Violence Against Women Formula Grants (E) | 16.588 | 2011WFVA28212 | 11,617 |
| Violence Against Women Formula Grants (H) | 16.588 | 2009ARVA11294 | 1,394 |
| Violence Against Women Formula Grants (H) | 16.588 | 2010WFVA28217 | 2,637 |
| Violence Against Women Formula Grants (H) | 16.588 | 2011WFVA28217 | 60,000 |
| <i>Total Violence Against Women Formula Grants</i> | | | <u>98,148</u> |
| <i>JAG Program Cluster</i> | | | |
| Byrne Memorial Justice Assistance Grant Program (E) | 16.738 | 2011JGB016454 | 29,469 |
| Byrne Memorial Justice Assistance Grant Program (J) | 16.738 | 2011JGC016343 | 35,573 |
| Byrne Memorial Justice Assistance Grant Program (J) | 16.738 | 2010JGC016343 | 2,645 |
| <i>Total Byrne Memorial Justice Assistance Grant Program</i> | | | <u>67,687</u> |
| ARRA - Byrne Memorial Justice Assistance Grant Program (J) | 16.803 | 2009RAC012053 | 7,282 |
| <i>Total JAG Program Cluster</i> | | | <u>74,969</u> |
| <i>Passed Through Ohio State Dept of Youth Services</i> | | | |
| Juvenile Justice Delinquency Prevention_Allocation to States (G) | 16.540 | 2009-JJ-DMC-0205 | 77,500 |
| <i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i> | | | |
| Crime Victim Assistance (E) | 16.575 | 2012VAGENE148T | 11,267 |
| Crime Victim Assistance (E) | 16.575 | 2011VAGENE148T | 143,829 |
| <i>Total Crime Victim Assistance</i> | | | <u>155,096</u> |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | | <u>829,394</u> |

STARK COUNTY, OHIO

Federal Awards Expenditures Schedule

For the Year Ended December 31, 2012

| Federal Grantor/SubGrantor/Program Title | Federal CFDA Number | Pass Through Grantor's Number | Expenditures |
|---|---------------------------|----------------------------------|-----------------------------|
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| <i>Passed Through Office of the Governor's Highway Safety Representative</i> | | | |
| Highway Planning and Construction (I) | 20.205 | 80676 | 2,156,332 |
| Highway Planning and Construction (I) | 20.205 | 81363 | 66,984 |
| Highway Planning and Construction (I) | 20.205 | 82003 | 2,319 |
| Highway Planning and Construction (I) | 20.205 | 22867 | 210,069 |
| Highway Planning and Construction (I) | 20.205 | 80678 | 207,096 |
| Highway Planning and Construction (I) | 20.205 | 80680 | 43,691 |
| Highway Planning and Construction (I) | 20.205 | 81280 | 993,867 |
| Highway Planning and Construction (I) | 20.205 | 81283 | 211,715 |
| Highway Planning and Construction (I) | 20.205 | 90889 | 12,795 |
| Highway Planning and Construction (I) | 20.205 | 80679 | 1,803,322 |
| Highway Planning and Construction (I) | 20.205 | 82411 | 140,785 |
| Highway Planning and Construction (I) | 20.205 | 81282 | 1,305 |
| Highway Planning and Construction (I) | 20.205 | 80671 | 1,108,698 |
| Highway Planning and Construction (I) | 20.205 | 82417 | 343,220 |
| Highway Planning and Construction (I) | 20.205 | 82410 | 598,567 |
| Highway Planning and Construction (I) | 20.205 | 86520 | 673,201 |
| Highway Planning and Construction (I) | 20.205 | 87006 | 384,000 |
| Highway Planning and Construction (I) | 20.205 | 86514 | 280,044 |
| Highway Planning and Construction (I) | 20.205 | 84956 | 65,919 |
| Highway Planning and Construction (I) | 20.205 | 90889 | 59,418 |
| Highway Planning and Construction (I) | 20.205 | 89455 | 13,425 |
| Highway Planning and Construction (I) | 20.205 | 91537 | 23,400 |
| Highway Planning and Construction (I) | 20.205 | 90513 | 19,510 |
| Highway Planning and Construction (I) | 20.205 | 92308 | 9,713 |
| <i>Total Highway Planning and Construction</i> | | | <u>9,429,395</u> |
| <i>Highway Safety Cluster</i> | | | |
| State and Community Highway Safety (H) | 20.600 | SC-2012-76-00-00-00360-00 | 41,761 |
| State and Community Highway Safety (H) | 20.600 | SC-2013-76-00-00-00316-00 | 11,990 |
| <i>Total State and Community Highway Safety</i> | | | <u>53,751</u> |
| Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H) | 20.601 | HVEO-2012-76-00-00-00289-00 | 43,884 |
| Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (H) | 20.601 | HVEO-2012-76-00-00-00295-00 | 9,553 |
| <i>Total Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants</i> | | | <u>53,437</u> |
| Incentive Grant Program to Increase Motorcyclist Safety (H) | 20.612 | MOPI-2012-76-00-00-00900-00 | 1,398 |
| <i>Total Highway Safety Cluster</i> | | | <u>108,586</u> |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | | <u>9,537,981</u> |
| U.S. DEPARTMENT OF DEFENSE | | | |
| <i>Passed Through Office of the Chief of Engineers</i> | | | |
| ARRA - North Dakota Environmental Infrastructure (Section 594) (F) | 12.118 | CS638 | 270,739 |
| TOTAL FEDERAL ASSISTANCE | | | <u>\$ 49,886,545</u> |

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

The following represent the recipient departments:

- | | |
|---|-----------------------------------|
| (A) Board of Developmental Disabilities | (H) Sheriff's Office |
| (B) Not used | (I) County Engineer |
| (C) County Commissioners | (J) Court of Common Pleas |
| (D) Mental Health and Recovery Services Board | (K) Board Of Elections |
| (E) Prosecuting Attorney | (L) Emergency Preparedness Agency |
| (F) Sanitary Engineer | (M) Job and Family Services |
| (G) Family Court | |

STARK COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

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

NOTE C – FOOD DONATION PROGRAM

The County reports commodities consumed at the fair value. The Stark County Board of Developmental Disabilities received and disbursed \$2,271 in commodities received under the Food Donation Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education.

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

The County has 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 2012 is as follows:

| | <u>CDBG</u> | <u>HOME</u> |
|---|---------------|---------------|
| Beginning loans receivable balance as of January 1, 2012 | \$1,366,545 | \$1,696,397 |
| Loans made | 13,169 | 140,569 |
| Loan principal repaid | <u>67,713</u> | <u>58,466</u> |
| Ending loans receivable balance as of December 31, 2012 | \$1,312,001 | \$1,778,500 |
| | | |
| Cash balance on hand in the revolving loan fund as of December 31, 2012 | \$340,263 | \$12,969 |

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2012, the County estimates \$21,066 and \$31,451 to be more than 60 days past due for the CDBG and HOME programs, respectively.

STARK COUNTY

**NOTES TO THE FEDERAL AWARDS EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2012
(Continued)**

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - MEDICAID

During the calendar year, the County Board of Developmental Disabilities received a refund for eFMAP (ARRA) funds for the Medicaid Program (CFDA #93.778) in the amount of \$1,232 from the Ohio Department of Developmental Disabilities. This refund was a correction to the eFMAP percentage for four billing cycles during July and August 2009. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$7,782. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This revenue is not listed on the County's Federal Awards Expenditures Schedule since the underlying expenses occurred in prior reporting periods.

STARK COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2012

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|---------------------|---|---|
| <i>(d)(1)(i)</i> | Type of Financial Statement Opinion | Unmodified |
| <i>(d)(1)(ii)</i> | Were there any material control weaknesses reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(ii)</i> | Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iii)</i> | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| <i>(d)(1)(iv)</i> | Were there any material internal control weaknesses reported for major federal programs? | No |
| <i>(d)(1)(iv)</i> | Were there any significant deficiencies in internal control reported for major federal programs? | No |
| <i>(d)(1)(v)</i> | Type of Major Programs' Compliance Opinion | Unmodified |
| <i>(d)(1)(vi)</i> | Are there any reportable findings under § .510(a)? | No |
| <i>(d)(1)(vii)</i> | Major Programs (list): | Social Services Block Grant: CFDA # 93.667; Block Grants for Prevention and Treatment of Substance Abuse: CFDA # 93.959; Supplemental Nutrition Assistance Program: CFDA # 10.561; Highway Planning and Construction: CFDA # 20.205 |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A/B Programs | Type A: > \$ 1,507,193 Type B: all others |
| <i>(d)(1)(ix)</i> | Low Risk Auditee? | Yes |

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2012**



Alan Harold
Stark County Auditor

Prepared by The Stark County Auditor's Office

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012

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Comprehensive Annual Financial Report

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

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June 25, 2013

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2012. It is required by State Law that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements and conforms to generally accepted accounting principles (GAAP).

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

The Auditor of State of Ohio's office has issued an unmodified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2012. The Independent Auditor's Report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office completed its most recent reappraisal in tax year 2012. Due to market conditions over the past three years, 90% of parcels in Stark County realized a reduction in their property value. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

Aspects of the County's economy have shown great signs of improvement over the past year. Unemployment has fallen from 11.3% in 2010 to 7.0% as of April 2013. For the first time in many years,

major investments in corporate infrastructure are taking place, including the expansion of the Timken Company's Research Center in Jackson Township, the creation of the Chesapeake complex in Louisville, and the development of the Baker-Hughes industrial park in Massillon. In each of these projects, and many unmentioned, there have been strong public-private arrangements for the benefit of all. Companies with activity in horizontal well drilling continue to have a major positive impact on many aspects of our County's economic health.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 200,000 visitors annually. The Hall is celebrating its 50th Anniversary in 2013 and just completed a significant renovation and expansion. We are blessed to have this national treasure as the driving force behind our County's vibrant tourism industry. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State – Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

In 2012, Stark County government collected six months of its newly passed ½% criminal justice sales tax. We are grateful to the citizens for this critical investment in their county government. The Commissioners continue to invest in restoring services to the public as well as in neglected infrastructure across county-owned property. The County was fortunate to acquire the former Frank T. Bow Federal Building. Occupancy for the public defender and others began in early 2013 after extensive renovations. This community asset is now preserved for generations to come. Much like the families in our community, government must find ways to deliver premium services with shrinking income and, as the County with the lowest sales tax in the State of Ohio, continue to make Stark County a great place to live and work.

Long Range Planning

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

Improving Accountability

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Comprehensive Annual Financial Report for the year ended December 31, 2011.

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

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

Additionally, the Auditor of State of Ohio presented its "Award with Distinction" to our office for our excellent results of the audit for the year ended December 31, 2011. This award was particularly meaningful to my staff and me, reflecting how far we have come from the theft of 2009.

ACKNOWLEDGEMENTS

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

Sincerely,

A handwritten signature in cursive script that reads "Alan Harold".

Alan Harold
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2012

COUNTY COMMISSIONERS

Thomas M. Bernabei
Janet Weir Creighton
Richard R. Regula

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

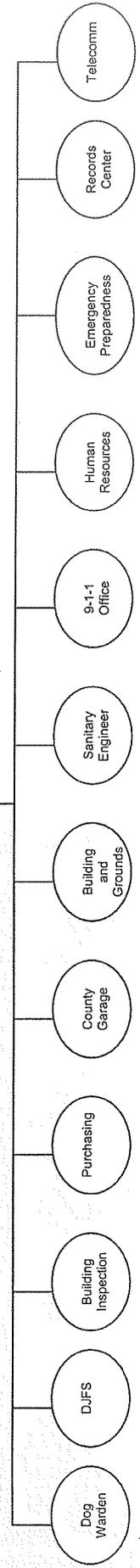
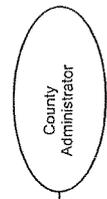
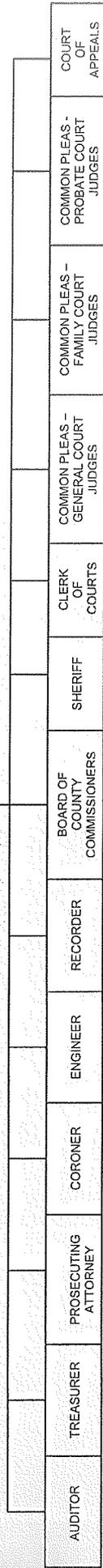
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OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

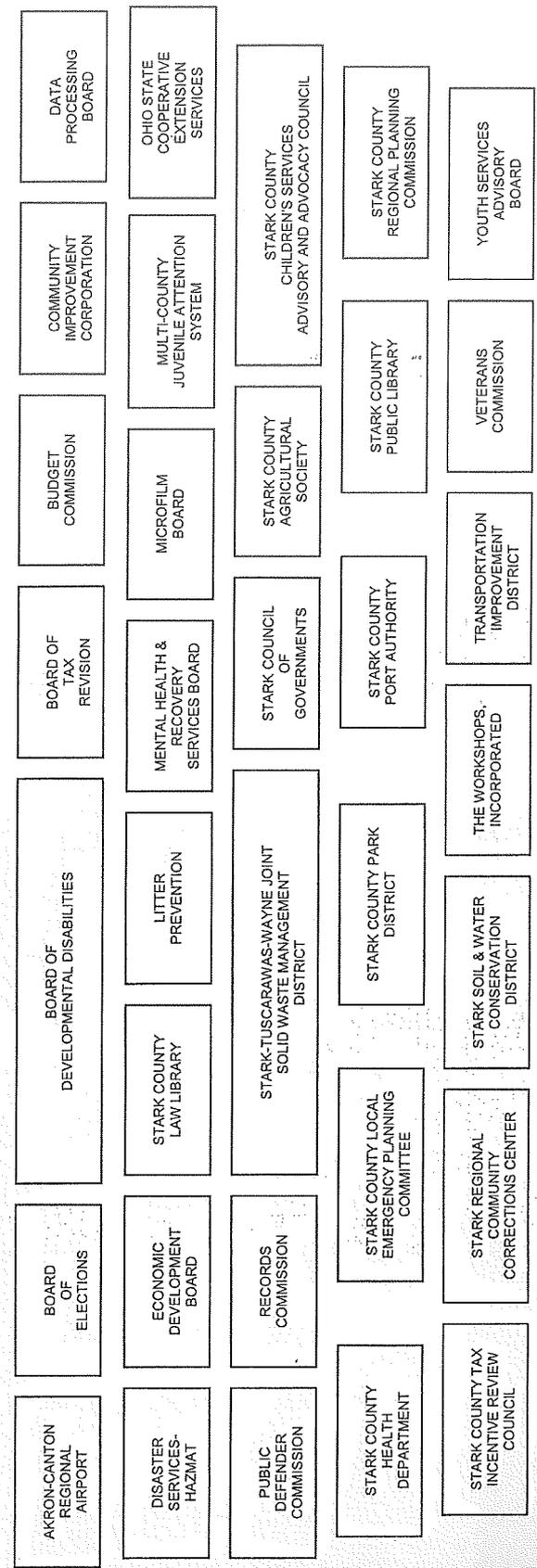
Patricia A. Delaney
Julie A. Edwards
Sheila G. Farmer
W. Scott Gwin
William B. Hoffman
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



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, 2011

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.



Christopher P. Moirill

President

Jeffrey R. Emer

Executive Director

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, 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, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represents .3 percent, 2.5 percent, and 4.8 percent, respectively of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated, is based on the report of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2012, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, and Public Assistance Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As further discussed in Note 20 to the financial statements, the County restated its January 1, 2012 governmental activities, business-type activities, and sewer fund net position and other governmental funds fund balance for the receipts of debt proceeds. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 25, 2013

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STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2012*

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, 2012. Please read it in conjunction with the County's basic financial statements, which begin on page 17.

FINANCIAL HIGHLIGHTS

- The County's net position increased \$25.8 million as a result of this year's operations. Net position of business-type activities increased by \$2.4 million, or 2 percent, and net position of governmental activities increased by \$23.4 million, or 7.5 percent.
- All revenues related to governmental activities totaled \$243.7 million. General revenues accounted for \$95.4 million or 39.1 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$148.3 million or 60.9 percent of the total.
- The County had \$220.3 million in expenses related to governmental activities: only \$148.3 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$95.4 million, of which \$80.8 million was tax revenue with the remaining \$14.6 million from interest, grants, entitlements, gain on sale of capital assets and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

This annual financial report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17, 18 and 19) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 20. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most financially significant funds.

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

Our analysis of the County as a whole begins on page 7. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets 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, 2012*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

Our analysis of the County's major funds begins on page 12. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2012

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

THE COUNTY AS A WHOLE

The *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2012 compared to 2011:

Table 1
Net Position
(In Millions)

| | <i>Governmental Activities</i> | | <i>Business-Type Activities</i> | | <i>Total</i> | |
|---|--------------------------------|----------------------|---------------------------------|----------------------|-----------------|----------------------|
| | <i>2012</i> | <i>Restated 2011</i> | <i>2012</i> | <i>Restated 2011</i> | <i>2012</i> | <i>Restated 2011</i> |
| Assets | | | | | | |
| <i>Current & Other Assets</i> | \$ 243.6 | \$ 231.9 | \$ 25.7 | \$ 23.1 | \$ 269.3 | \$ 255.0 |
| <i>Capital Assets, Net</i> | 182.0 | 171.7 | 122.3 | 124.8 | 304.3 | 296.5 |
| Total Assets | \$ 425.6 | \$ 403.6 | \$ 148.0 | \$ 147.9 | \$ 573.6 | \$ 551.5 |
| Liabilities | | | | | | |
| <i>Current & Other Liabilities</i> | \$ 67.6 | \$ 69.2 | \$ 1.6 | \$ 1.0 | \$ 69.2 | \$ 70.2 |
| <i>Long Term Liabilities:</i> | | | | | | |
| <i>Due Within One Year</i> | 8.2 | 8.4 | 2.9 | 2.9 | 11.1 | 11.3 |
| <i>Due Within More Than One</i> | 14.9 | 14.5 | 19.4 | 22.3 | 34.3 | 36.8 |
| Total Liabilities | 90.7 | 92.1 | 23.9 | 26.2 | 114.6 | 118.3 |
| Net Position | | | | | | |
| <i>Net Investment in Capital Assets</i> | 177.1 | 166.2 | 100.3 | 100.6 | 277.4 | 266.8 |
| <i>Restricted for:</i> | | | | | | |
| <i>Capital Projects</i> | 1.4 | 1.9 | - | - | 1.4 | 1.9 |
| <i>Debt Service</i> | 2.5 | 3.9 | - | - | 2.5 | 3.9 |
| <i>Special Programs</i> | 131.0 | 117.8 | - | - | 131.0 | 117.8 |
| <i>Unrestricted</i> | 22.9 | 21.7 | 23.8 | 21.1 | 46.7 | 42.8 |
| Total Net Position | \$ 334.9 | \$ 311.5 | \$ 124.1 | \$ 121.7 | \$ 459.0 | \$ 433.2 |

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2012*

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$459.0 million (\$334.9 million in governmental activities and \$124.1 million in business-type activities) at the close of the year. The County's *combined* net position changed from a year ago, increasing from \$433.2 million to \$459.0 million. Governmental activities increase by 7.5 percent (\$334.9 million compared to \$311.5 million) and business-type activities increased by 2.0 percent (\$124.1 million compared to \$121.7 million). The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted, and Unrestricted.

The largest portion of the County's net position (60.4 percent) reflects its net investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net position (29.4 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position (\$46.7 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

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STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2012

Table 2 shows the changes in net position for the year ended December 31, 2012 and 2011.

Table 2
Changes in Net Position
(In Millions)

| | <i>Governmental</i> | | <i>Business-Type</i> | | <i>Total</i> | |
|--|---------------------|-----------------|----------------------|-----------------|-----------------|-----------------|
| | <i>Activities</i> | | <i>Activities</i> | | | |
| | <u>2012</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> | <u>2012</u> | <u>2011</u> |
| Program Revenues | | | | | | |
| <i>Charges for Services</i> | \$ 29.7 | \$ 26.3 | \$ 22.8 | \$ 22.6 | \$ 52.5 | \$ 48.9 |
| <i>Operating Grants and Contributions</i> | 108.7 | 110.1 | - | - | 108.7 | 110.1 |
| <i>Capital Grants and Contributions</i> | 9.9 | 8.1 | 0.6 | 0.6 | 10.5 | 8.7 |
| Total Program Revenues | 148.3 | 144.5 | 23.4 | 23.2 | 171.7 | 167.7 |
| General Revenues | | | | | | |
| <i>Property Taxes</i> | 57.8 | 57.0 | - | - | 57.8 | 57.0 |
| <i>Sales Tax</i> | 23.0 | 9.5 | - | - | 23.0 | 9.5 |
| <i>Grants and Entitlements</i> | 7.8 | 8.9 | - | - | 7.8 | 8.9 |
| <i>Investment Earnings</i> | 1.0 | 1.5 | - | - | 1.0 | 1.5 |
| <i>Miscellaneous</i> | 5.8 | 6.7 | - | 0.1 | 5.8 | 6.8 |
| Total General Revenues | 95.4 | 83.6 | - | 0.1 | 95.4 | 83.7 |
| Total Revenues | 243.7 | 228.1 | 23.4 | 23.3 | 267.1 | 251.4 |
| Program Expenses | | | | | | |
| <i>General Government:</i> | | | | | | |
| <i>Legislative and Executive</i> | 23.5 | 25.5 | - | - | 23.5 | 25.5 |
| <i>Judicial</i> | 16.0 | 15.4 | - | - | 16.0 | 15.4 |
| <i>Public Safety</i> | 25.8 | 24.8 | - | - | 25.8 | 24.8 |
| <i>Public Works</i> | 21.6 | 23.0 | - | - | 21.6 | 23.0 |
| <i>Health</i> | 85.1 | 85.1 | - | - | 85.1 | 85.1 |
| <i>Human Services</i> | 47.5 | 50.2 | - | - | 47.5 | 50.2 |
| <i>Other</i> | 0.3 | 0.1 | - | - | 0.3 | 0.1 |
| <i>Intergovernmental</i> | 0.1 | 0.1 | - | - | 0.1 | 0.1 |
| <i>Interest and Fiscal Charges</i> | 0.4 | 0.3 | - | - | 0.4 | 0.3 |
| <i>Sewer</i> | - | - | 19.8 | 19.8 | 19.8 | 19.8 |
| <i>Water</i> | - | - | 0.8 | 0.8 | 0.8 | 0.8 |
| <i>Auditor's License Bureau</i> | - | - | 0.4 | 0.3 | 0.4 | 0.3 |
| Total Program Expenses | 220.3 | 224.5 | 21.0 | 20.9 | 241.3 | 245.4 |
| Increase (Decrease) in Net Position | 23.4 | 3.6 | 2.4 | 2.4 | 25.8 | 6.0 |
| Net Position Beginning of Year - Restated | 311.5 | 307.9 | 121.7 | 119.3 | 433.2 | 427.2 |
| Net Position End of Year | \$ 334.9 | \$ 311.5 | \$ 124.1 | \$ 121.7 | \$ 459.0 | \$ 433.2 |

STARK COUNTY, OHIO

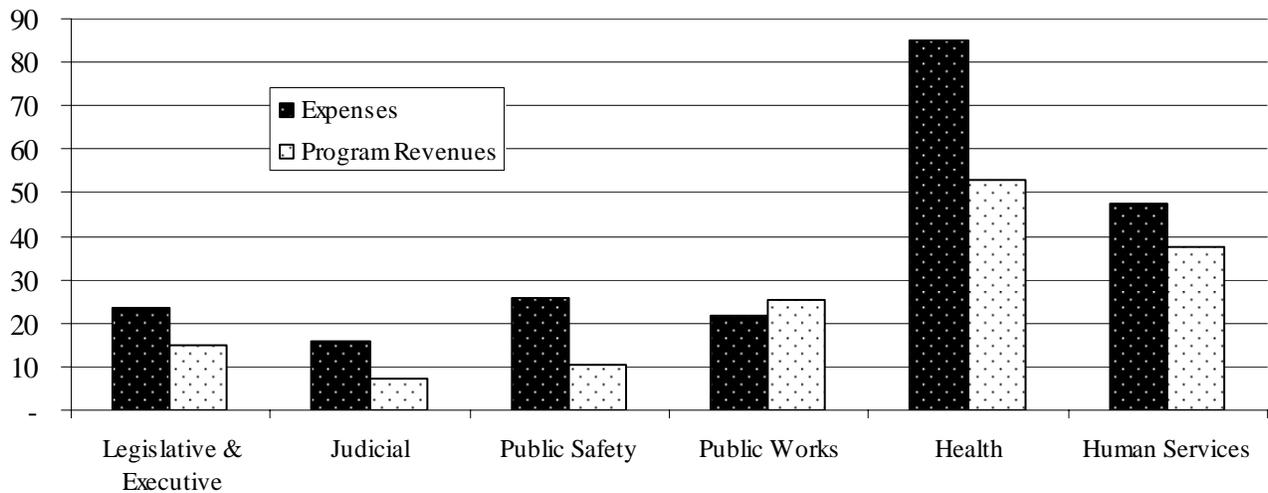
Management's Discussion and Analysis
For the Year Ended December 31, 2012

Governmental Activities

Governmental activities increased the County's net position by \$23.4 million. Key elements of this change are as follows:

- The County was able to continue its reduction in expenses by \$4.2 million in 2012 while program revenues increased by \$3.8 million.
- General revenues increased by \$11.8 million. The sales tax revenue rose by \$13.5 million due to .5 percent sales tax passed in the general election in November 2011 with collections beginning in July 2012. This revenue is restricted to expenditures that relate to the justice system only.

Graph 1
Expenses and Program Revenues 2012
Governmental Activities (Amounts in Millions)

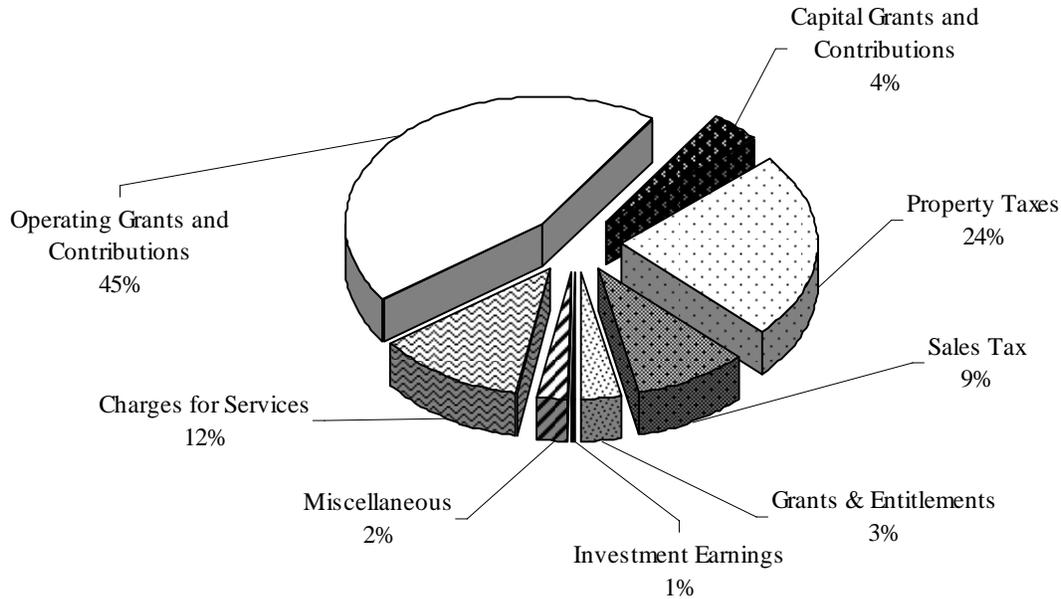


The health program accounted for \$85.1 million or 38.6 percent of total governmental expenses. The next largest program was human services, accounting for \$47.5 million or 21.5 percent of the total expenses for governmental activities.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2012

Graph 2
Revenues by Source 2012
Governmental Activities



Operating grants were the largest type of program revenue, accounting for \$108.7 million or 45 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$21.0 million, Public Assistance - \$23.1 million, the Children Services Board - \$12.5 million and the Mental Health Board - \$30.6 million. Direct charges to users of governmental services, another type of program revenue, made up \$29.7 million or 20 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$57.8 million or 60.6 percent of general revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$28.8 million, the Children Services Board - \$8.4 million, the Mental Health Board - \$6.3 million and the General Fund - \$13.7 million.

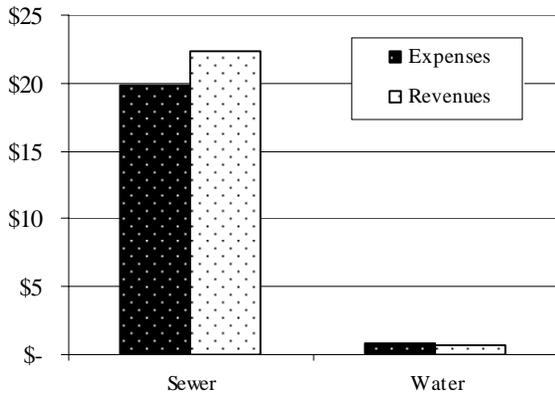
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2012

Business-type Activities

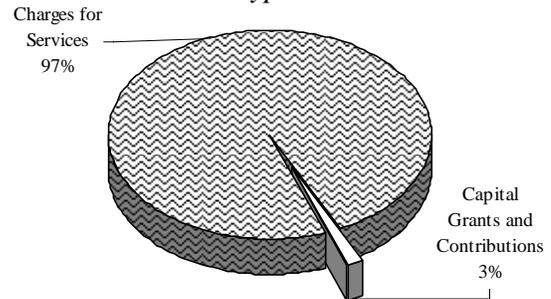
Graph 3

*Expenses and Program Revenues 2012
Business-type Activities (Amounts in Millions)*



Graph 4

*Revenues by Source 2012
Business-type Activities*



Capital grants and contributions for business-type activities were consistent with 2011. Charges for services remained the main source of revenue at 97.3 percent. Overall, business-type activities had an increase in net position of \$2.4 million.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$116.5 million. \$8 million of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2012*

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$8.2 million with a total fund balance of \$17.4 million. Unassigned fund balance represents 47.1 percent of expenditures. This is one measurement of the general fund's liquidity. During 2012, the fund balance of the general fund increased by \$1.5 million. The key factor for this increase was mainly due to the \$12.1 million reduction in expenditures. This large reduction in expenditures was made possible through additional funding provided to various criminal justice departments, within the general fund, through the Justice System Sales Tax fund.

The Stark Board of Developmental Disabilities fund balance increased by \$2.6 million in 2012 compared to a \$7.3 increase in 2011. The difference was caused by an increase in expenditures of \$4.1 million while revenues decreased by \$.4 million.

The Mental Health and Recovery Services Board fund balance decreased by \$1.1 million in 2012. Intergovernmental revenue fell by \$5 million due to the State Medicaid elevation that was effective July 2011. The reduction in fund balance was kept to a minimum due to the fund's foresight and ability to reduce spending by \$4.4 million.

The Children's Services fund balance decreased by \$.2 million from 2011. A \$2.3 million decrease in revenue was mainly the result of a change in Federal policy where the fund can no longer match incentive dollars. The fund was able to counteract the deficit in revenue by reducing staffing levels and, in turn, reducing expenditures by \$1.3 million.

The Public Assistance fund balance continues to expand with a \$.3 million increase for 2012 compared to a \$.6 million increase in 2011. Although there was a large decrease in intergovernmental revenue of \$2.3 million due to the reduction in TANF, Food Stamps and Medicaid funding, the fund was able to offset that decrease by a reduction in spending of \$2.6 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 position of the sewer fund at the end of the year amounted to \$22.5 million. The total growth in net position for this fund was \$2.5 million. Although expenditures grew slightly more than revenue in 2012, the fund was still able to keep total expenditures significantly lower than revenue. This is a strong indicator of efficient business operations in the Sewer fund as well as other proprietary funds like the Auditor's License Bureau.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$4.2 million higher than final budgeted revenues and other financing sources. This increase can be directly correlated with \$1.8 million in charges for services due to a high amount of conveyance fees coupled with \$1.0 million in intergovernmental revenue. A large portion of the \$1 million in intergovernmental revenue is due to the casino tax, new to the County in 2012.

Actual expenditures and other financing uses were \$2.1 million less than final budgeted expenditures and other financing uses. With forecasted revenue streams showing significant decreases in the following years, the County was able to reduce its actual expenses even further than originally anticipated.

STARK COUNTY, OHIO

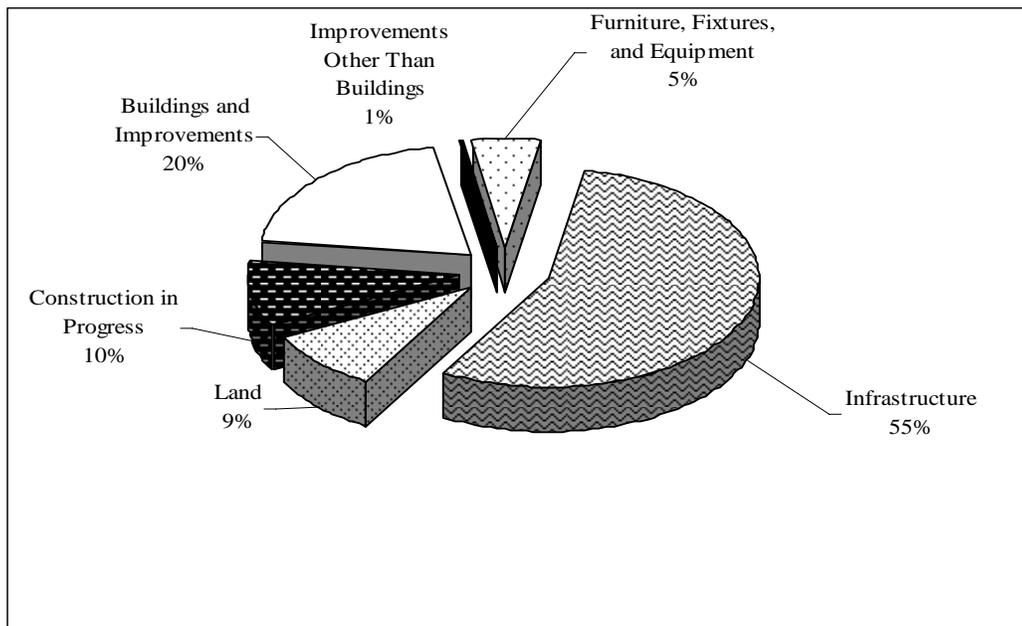
Management's Discussion and Analysis
For the Year Ended December 31, 2012

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, 2012 amounts to \$304.3 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 95 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 5
Capital Assets
Governmental Activities



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

- Roads that were resurfaced included McCallum Avenue, Meese Avenue and Portage Street NW.
- The Engineer's office completed the West Hills and Dales Widening Project as well as Market Avenue – Lake Center Improvement projects.
- Multiple lighting and heating improvement projects continued to be completed at the Stark County Data Center, Administration Building, and Engineer's office through Community Development's Energy Efficiency Community Block Grant.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2012

- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$17.8 million in the Governmental Activities and \$1.0 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>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011</i> |
| <i>Land</i> | \$ 16.0 | \$ 15.7 | \$ 0.6 | \$ 0.6 | \$ 16.6 | \$ 16.3 |
| <i>Construction in Progress</i> | 17.8 | 24.0 | 1.0 | 1.7 | 18.8 | 25.7 |
| <i>Buildings and Improvements</i> | 36.8 | 32.2 | 2.7 | 2.8 | 39.5 | 35.0 |
| <i>Improvements Other Than Buildings</i> | 0.8 | 0.8 | 0.5 | 0.5 | 1.3 | 1.3 |
| <i>Furniture, Fixtures, and Equipment</i> | 9.6 | 7.3 | 1.3 | 1.0 | 10.9 | 8.3 |
| <i>Infrastructure</i> | 101.0 | 91.7 | 116.2 | 118.2 | 217.2 | 209.9 |
| <i>Total Capital Assets</i> | \$ 182.0 | \$ 171.7 | \$ 122.3 | \$ 124.8 | \$ 304.3 | \$ 296.5 |

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>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011</i> | <i>2012</i> | <i>2011</i> |
| <i>General Obligation Bonds</i> | \$ - | \$ - | \$ 12.5 | \$ 14.0 | \$ 12.5 | \$ 14.0 |
| <i>Special Assessment Bonds</i> | 4.5 | 4.9 | - | - | 4.5 | 4.9 |
| <i>OWDA Loans</i> | - | - | 8.7 | 9.8 | 8.7 | 9.8 |
| <i>OPWC Loans</i> | 3.1 | 3.0 | 0.4 | 0.5 | 3.5 | 3.5 |
| <i>SIB Loan</i> | 1.8 | 2.6 | - | - | 1.8 | 2.6 |
| <i>Capital Leases</i> | - | - | - | - | - | - |
| <i>Claims</i> | 4.8 | 3.6 | - | - | 4.8 | 3.6 |
| <i>Compensated Absences</i> | 8.9 | 8.8 | 0.8 | 0.9 | 9.7 | 9.7 |
| <i>Total</i> | \$ 23.1 | \$ 22.9 | \$ 22.4 | \$ 25.2 | \$ 45.5 | \$ 48.1 |

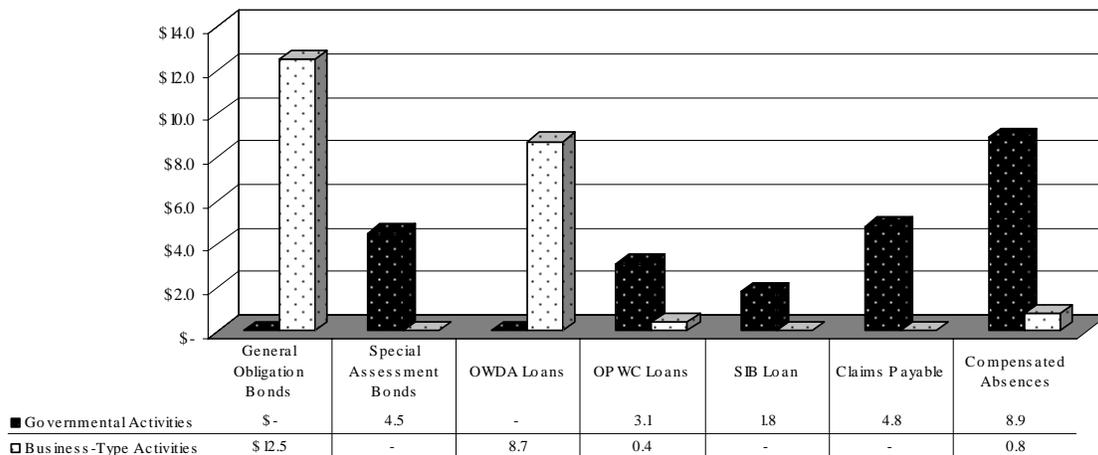
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2012

The County's overall legal debt margin was \$176.2 million at December 31, 2012. The County's un-voted legal debt margin was \$71.1 million at December 31, 2012.

At December 31, 2012, the County had outstanding long-term obligations in the amount of \$23.1 million for the governmental activities and \$22.4 million for the business-type activities. The breakout on debt is presented in the following graph.

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



The County's general obligation bond rating was Aa3 in 2012 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 17 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

STARK COUNTY, OHIO

Statement of Net Position

December 31, 2012

| | Primary Government | | | Component Units | |
|--|-------------------------|--------------------------|-----------------------|-------------------|-----------------------------|
| | Governmental Activities | Business-Type Activities | Total | Stark County TID | Stark County Port Authority |
| Assets | | | | | |
| Cash and Investments | \$ 113,810,964 | \$ 20,519,707 | \$ 134,330,671 | \$ - | \$ - |
| Cash and Investments in Segregated Accounts | 1,412,405 | - | 1,412,405 | 349,003 | 2,145,454 |
| Cash and Investments with Fiscal & Escrow Agents | 2,354,410 | 48,575 | 2,402,985 | - | - |
| Materials and Supplies Inventory | 1,756,562 | 553 | 1,757,115 | - | - |
| Accounts Receivable | 1,254,952 | 3,523,063 | 4,778,015 | - | - |
| Internal Balances | 14,992 | (14,992) | - | - | - |
| Intergovernmental Receivable | 46,927,494 | - | 46,927,494 | - | - |
| Prepaid Items | 978,938 | 32,893 | 1,011,831 | - | - |
| Sales Taxes Receivable | 6,683,572 | - | 6,683,572 | - | - |
| Property Taxes Receivable | 58,659,582 | - | 58,659,582 | - | - |
| Special Assessments Receivable | 6,726,313 | 1,599,042 | 8,325,355 | - | - |
| Loans Receivable | 3,090,502 | - | 3,090,502 | - | 5,658,523 |
| Land and Construction in Progress | 33,749,549 | 1,622,899 | 35,372,448 | - | - |
| Depreciable Capital Assets, Net | 148,214,947 | 120,721,511 | 268,936,458 | - | - |
| Total Assets | \$ 425,635,182 | \$ 148,053,251 | \$ 573,688,433 | \$ 349,003 | \$ 7,803,977 |
| Liabilities | | | | | |
| Accounts Payable | \$ 3,043,103 | \$ 103,895 | \$ 3,146,998 | \$ 655 | \$ - |
| Accrued Wages | 5,516,912 | 240,987 | 5,757,899 | - | - |
| Contracts Payable | 1,973,345 | 239,881 | 2,213,226 | - | - |
| Intergovernmental Payable | 2,606,031 | 471,965 | 3,077,996 | - | - |
| Matured Compensated Absences | 189,099 | 9,566 | 198,665 | - | - |
| Retainage Payable | 922,493 | 48,575 | 971,068 | - | - |
| Unearned Revenue | 53,349,620 | - | 53,349,620 | - | - |
| Notes Payable | - | 470,000 | 470,000 | - | - |
| Long-Term Liabilities: | | | | | |
| Due Within One Year | 8,184,809 | 2,925,368 | 11,110,177 | - | - |
| Due In More Than One Year | 14,917,532 | 19,430,812 | 34,348,344 | - | 6,973,523 |
| Total Liabilities | 90,702,944 | 23,941,049 | 114,643,993 | 655 | 6,973,523 |
| Net Position | | | | | |
| Net Investment in Capital Assets | 177,078,858 | 100,316,438 | 277,395,296 | - | - |
| Restricted for: | | | | | |
| Capital Projects | 1,421,349 | - | 1,421,349 | - | - |
| Debt Service | 2,516,891 | - | 2,516,891 | - | - |
| Road and Bridge Repair and Maintenance | 9,694,270 | - | 9,694,270 | - | - |
| Real Estate Assessment | 2,797,678 | - | 2,797,678 | - | - |
| Community Development | 5,333,290 | - | 5,333,290 | - | - |
| Public Safety | 6,035,573 | - | 6,035,573 | - | - |
| Health and Human Services | 92,311,118 | - | 92,311,118 | - | - |
| Special Programs | 14,872,580 | - | 14,872,580 | - | 1,270 |
| Unrestricted | 22,870,631 | 23,795,764 | 46,666,395 | 348,348 | 829,184 |
| Total Net Position | \$ 334,932,238 | \$ 124,112,202 | \$ 459,044,440 | \$ 348,348 | \$ 830,454 |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

For the Year Ended December 31, 2012

| Function/Program | Expenses | Program Revenues | | |
|---------------------------------------|-----------------------|--------------------------------|--|--|
| | | Charges for Services and Sales | Operating Grants, Contributions and Interest | Capital Grants, Contributions and Interest |
| Primary Government | | | | |
| Governmental Activities: | | | | |
| General Government: | | | | |
| Legislative and Executive | \$ 23,511,403 | \$ 14,671,098 | \$ 132,733 | \$ - |
| Judicial | 16,001,231 | 7,130,497 | 237,580 | - |
| Public Safety | 25,848,648 | 5,029,504 | 5,177,658 | - |
| Public Works | 21,617,023 | 114,917 | 15,371,293 | 9,941,541 |
| Health | 85,103,577 | 1,387,900 | 51,612,551 | - |
| Human Services | 47,451,793 | 1,341,447 | 36,121,824 | - |
| Other | 348,355 | - | - | - |
| Intergovernmental | 81,216 | 78,097 | - | - |
| Interest and Fiscal Charges | 390,438 | - | - | - |
| Total Governmental Activities | 220,353,684 | 29,753,460 | 108,653,639 | 9,941,541 |
| Business-Type Activities: | | | | |
| Sewer | 19,833,857 | 21,687,158 | - | 611,142 |
| Water | 766,593 | 685,037 | - | - |
| Molly | 233 | - | - | - |
| Sheriff's Webcheck | 36,721 | 17,872 | - | - |
| Auditor's License Bureau | 357,926 | 432,053 | - | - |
| Total Business-Type Activities | 20,995,330 | 22,822,120 | - | 611,142 |
| Total - Primary Government | \$ 241,349,014 | \$ 52,575,580 | \$ 108,653,639 | \$ 10,552,683 |
| Component Units | | | | |
| Stark County TID | 454,423 | - | 287,248 | - |
| Stark County Port Authority | 363,289 | 86,285 | - | - |
| Totals - Component Units | \$ 817,712 | \$ 86,285 | \$ 287,248 | \$ - |

General Revenues

Property Taxes Levied for:

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

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year - Restated (See Note 20)

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

| Primary Government | | | Component Units | |
|-------------------------|--------------------------|-----------------------|-------------------|-----------------------------|
| Governmental Activities | Business-Type Activities | Total | Stark County TID | Stark County Port Authority |
| \$ (8,707,572) | \$ - | \$ (8,707,572) | \$ - | \$ - |
| (8,633,154) | - | (8,633,154) | - | - |
| (15,641,486) | - | (15,641,486) | - | - |
| 3,810,728 | - | 3,810,728 | - | - |
| (32,103,126) | - | (32,103,126) | - | - |
| (9,988,522) | - | (9,988,522) | - | - |
| (348,355) | - | (348,355) | - | - |
| (3,119) | - | (3,119) | - | - |
| <u>(390,438)</u> | <u>-</u> | <u>(390,438)</u> | <u>-</u> | <u>-</u> |
| <u>(72,005,044)</u> | <u>-</u> | <u>(72,005,044)</u> | <u>-</u> | <u>-</u> |
| - | 2,464,443 | 2,464,443 | - | - |
| - | (81,556) | (81,556) | - | - |
| - | (233) | (233) | - | - |
| - | (18,849) | (18,849) | - | - |
| <u>-</u> | <u>74,127</u> | <u>74,127</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>2,437,932</u> | <u>2,437,932</u> | <u>-</u> | <u>-</u> |
| <u>(72,005,044)</u> | <u>2,437,932</u> | <u>(69,567,112)</u> | <u>-</u> | <u>-</u> |
| - | - | - | (167,175) | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(277,004)</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>(167,175)</u> | <u>(277,004)</u> |
| 13,727,907 | - | 13,727,907 | - | - |
| 28,808,507 | - | 28,808,507 | - | - |
| 544,844 | - | 544,844 | - | - |
| 6,310,013 | - | 6,310,013 | - | - |
| 8,370,315 | - | 8,370,315 | - | - |
| 22,986,301 | - | 22,986,301 | - | - |
| 7,839,052 | - | 7,839,052 | - | - |
| 3,136 | - | 3,136 | - | - |
| 1,037,341 | - | 1,037,341 | - | 3,386 |
| <u>5,775,906</u> | <u>29,080</u> | <u>5,804,986</u> | <u>-</u> | <u>104,154</u> |
| 95,403,322 | 29,080 | 95,432,402 | - | 107,540 |
| <u>10</u> | <u>(10)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>95,403,332</u> | <u>29,070</u> | <u>95,432,402</u> | <u>-</u> | <u>107,540</u> |
| <u>23,398,288</u> | <u>2,467,002</u> | <u>25,865,290</u> | <u>(167,175)</u> | <u>(169,464)</u> |
| <u>311,533,950</u> | <u>121,645,200</u> | <u>433,179,150</u> | <u>515,523</u> | <u>999,918</u> |
| <u>\$ 334,932,238</u> | <u>\$ 124,112,202</u> | <u>\$ 459,044,440</u> | <u>\$ 348,348</u> | <u>\$ 830,454</u> |

STARK COUNTY, OHIO

Balance Sheet

Governmental Funds

December 31, 2012

| | General | Board of Developmental Disabilities | Mental Health | Children's Services | Public Assistance |
|--|----------------------|---|----------------------|------------------------|----------------------|
| Assets | | | | | |
| Cash and Investments | \$ 16,244,475 | \$ 37,311,425 | \$ 10,693,016 | \$ 11,504,799 | \$ 3,651,064 |
| Cash and Investments in Segregated Accounts | 1,308,302 | - | - | 104,103 | - |
| Cash and Investments with Fiscal & Escrow Agents | 68,771 | 1,431,917 | - | - | - |
| Property Taxes Receivable | 13,552,719 | 29,818,424 | 6,160,195 | 8,542,394 | - |
| Sales Taxes Receivable | - | - | - | - | - |
| Accounts Receivable | 482,920 | 373,708 | - | 214,431 | - |
| Special Assessments Receivable | - | - | - | - | - |
| Interfund Receivable | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | 1,775,843 |
| Intergovernmental Receivable | 3,879,491 | 5,750,421 | 6,106,128 | 1,561,056 | 14,646,593 |
| Materials and Supplies Inventory | 320,394 | 222,787 | 4,277 | - | 46,324 |
| Loans Receivable | - | - | - | - | - |
| Prepaid Items | 366,249 | 201,873 | 44,663 | 129,112 | 237,041 |
| Total Assets | \$ 36,223,321 | \$ 75,110,555 | \$ 23,008,279 | \$ 22,055,895 | \$ 20,356,865 |
| Liabilities | | | | | |
| Accounts Payable | \$ 420,469 | \$ 809,267 | \$ 705,901 | \$ 549,105 | \$ 148,799 |
| Accrued Wages | 1,249,017 | 1,494,549 | 113,452 | 187,650 | 1,109,953 |
| Contracts Payable | 113,837 | 43,823 | 1,972 | - | - |
| Due to Other Funds | - | - | - | 1,775,843 | - |
| Intergovernmental Payable | 383,506 | 466,610 | 237,390 | 103,118 | 328,475 |
| Matured Compensated Absences | 73,868 | 43,935 | - | 20,331 | 38,211 |
| Retainage Payable | 68,771 | - | - | - | - |
| Interfund Payable | - | - | - | - | - |
| Deferred Revenue | 16,534,281 | 34,431,210 | 11,251,655 | 9,986,195 | 8,893,725 |
| Total Liabilities | 18,843,749 | 37,289,394 | 12,310,370 | 12,622,242 | 10,519,163 |
| Fund Balances | | | | | |
| Nonspendable | 2,027,444 | 424,660 | 48,940 | 129,112 | 283,365 |
| Restricted | - | 37,396,501 | 10,648,969 | 9,304,541 | 9,554,337 |
| Committed | 772,835 | - | - | - | - |
| Assigned | 6,369,772 | - | - | - | - |
| Unassigned | 8,209,521 | - | - | - | - |
| Total Fund Balances | 17,379,572 | 37,821,161 | 10,697,909 | 9,433,653 | 9,837,702 |
| Total Liabilities and Fund Balances | \$ 36,223,321 | \$ 75,110,555 | \$ 23,008,279 | \$ 22,055,895 | \$ 20,356,865 |

See accompanying notes to the basic financial statements.

| Other Governmental Funds | Total Governmental Funds |
|--------------------------------|--------------------------------|
| \$ 22,932,205 | \$ 102,336,984 |
| - | 1,412,405 |
| 853,722 | 2,354,410 |
| 585,850 | 58,659,582 |
| 6,683,572 | 6,683,572 |
| 180,513 | 1,251,572 |
| 6,726,313 | 6,726,313 |
| 92,082 | 92,082 |
| - | 1,775,843 |
| 14,983,805 | 46,927,494 |
| 1,162,780 | 1,756,562 |
| 3,090,502 | 3,090,502 |
| - | 978,938 |
| <u>\$ 57,291,344</u> | <u>\$ 234,046,259</u> |
| \$ 281,235 | \$ 2,914,776 |
| 1,355,741 | 5,510,362 |
| 1,813,713 | 1,973,345 |
| - | 1,775,843 |
| 511,836 | 2,030,935 |
| 12,754 | 189,099 |
| 853,722 | 922,493 |
| 77,090 | 77,090 |
| <u>21,076,651</u> | <u>102,173,717</u> |
| <u>25,982,742</u> | <u>117,567,660</u> |
| 1,162,780 | 4,076,301 |
| 28,728,473 | 95,632,821 |
| 1,572,818 | 2,345,653 |
| 6,775 | 6,376,547 |
| <u>(162,244)</u> | <u>8,047,277</u> |
| <u>31,308,602</u> | <u>116,478,599</u> |
| <u>\$ 57,291,344</u> | <u>\$ 234,046,259</u> |

*Reconciliation of Total Governmental Fund Balances to Net Position
of Governmental Activities December 31, 2012*

Total Governmental Fund Balances \$ 116,478,599

*Amounts reported for governmental activities in the statement of
net position 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 | \$ 6,726,313 |
| Property Taxes Receivable | 7,240,752 |
| Sales Tax Receivable | 2,582,741 |
| Accounts Receivable | 221,159 |
| Intergovernmental Receivable | <u>32,053,132</u> |

48,824,097

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 * | (8,836,743) |
| Special Assessment Bonds | (4,533,589) |
| ODOT SIB Loan | (1,760,317) |
| OPWC Loans | <u>(3,125,322)</u> |

(18,255,971)

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

181,964,496

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 position.

5,921,017

Net Position of Governmental Activities

\$ 334,932,238

* Excludes \$17,563 reported in the Internal Service fund.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2012

| | General | Board of Developmental Disabilities | Mental Health | Children's Services | Public Assistance |
|--|----------------------|---|----------------------|------------------------|----------------------|
| Revenues | | | | | |
| Property and Other Local Taxes | \$ 13,677,082 | \$ 28,298,170 | \$ 6,216,746 | \$ 8,372,781 | \$ - |
| Permissive Sales Tax | 101,369 | - | - | - | - |
| Charges for Services | 16,783,072 | 999,042 | - | 1,341,447 | - |
| Licenses and Permits | 38,085 | - | - | - | - |
| Fines and Forfeitures | 540,407 | - | - | - | - |
| Intergovernmental | 7,947,827 | 21,485,537 | 27,947,370 | 12,352,040 | 21,206,922 |
| Special Assessments | - | - | - | - | - |
| Interest | 1,037,341 | - | - | - | - |
| Rent | 315,285 | 795 | - | - | - |
| Other | 1,468,331 | 1,085,871 | 36,471 | 118,646 | 1,644,233 |
| Total Revenues | <u>41,908,799</u> | <u>51,869,415</u> | <u>34,200,587</u> | <u>22,184,914</u> | <u>22,851,155</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$ 16,892,541 | \$ - | \$ - | \$ - | \$ - |
| Judicial | 9,362,780 | - | - | - | - |
| Public Safety | 12,399,018 | - | - | - | - |
| Public Works | 77,888 | - | - | - | - |
| Health | - | 48,720,466 | 35,338,802 | - | - |
| Human Services | 1,395,470 | - | - | 22,339,035 | 22,598,243 |
| Other | 348,355 | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal Retirement | 2,186 | - | - | - | - |
| Interest and Fiscal Charges | 148 | - | - | - | - |
| Total Expenditures | <u>40,478,386</u> | <u>48,720,466</u> | <u>35,338,802</u> | <u>22,339,035</u> | <u>22,598,243</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>1,430,413</u> | <u>3,148,949</u> | <u>(1,138,215)</u> | <u>(154,121)</u> | <u>252,912</u> |
| Other Financing Sources (Uses) | | | | | |
| Transfers In | 59,379 | - | - | - | - |
| Proceeds of OPWC Loans | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | 20,501 | - | - | - | - |
| Transfers Out | - | (549,575) | - | - | - |
| Total Other Financing Sources (Uses) | <u>79,880</u> | <u>(549,575)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | 1,510,293 | 2,599,374 | (1,138,215) | (154,121) | 252,912 |
| Fund Balances Beginning of Year - Restated (See Note 20) | <u>15,869,279</u> | <u>35,221,787</u> | <u>11,836,124</u> | <u>9,587,774</u> | <u>9,584,790</u> |
| Fund Balances End of Year | <u>\$ 17,379,572</u> | <u>\$ 37,821,161</u> | <u>\$ 10,697,909</u> | <u>\$ 9,433,653</u> | <u>\$ 9,837,702</u> |

See accompanying notes to the basic financial statements.

| Other Governmental Funds | Total Governmental Funds |
|--------------------------------|--------------------------------|
| \$ 542,018 | \$ 57,106,797 |
| 20,302,190 | 20,403,559 |
| 9,323,350 | 28,446,911 |
| 124,839 | 162,924 |
| 627,933 | 1,168,340 |
| 32,636,243 | 123,575,939 |
| 622,740 | 622,740 |
| 316 | 1,037,657 |
| - | 316,080 |
| <u>1,202,995</u> | <u>5,556,547</u> |
| <u>65,382,624</u> | <u>238,397,494</u> |
| | |
| \$ 6,512,703 | \$ 23,405,244 |
| 6,363,975 | 15,726,755 |
| 14,326,559 | 26,725,577 |
| 18,013,721 | 18,091,609 |
| 737,887 | 84,797,155 |
| 536,250 | 46,868,998 |
| - | 348,355 |
| 12,349,956 | 12,349,956 |
| 81,216 | 81,216 |
| | |
| 1,326,512 | 1,328,698 |
| <u>406,745</u> | <u>406,893</u> |
| <u>60,655,524</u> | <u>230,130,456</u> |
| | |
| <u>4,727,100</u> | <u>8,267,038</u> |
| | |
| 549,575 | 608,954 |
| 259,301 | 259,301 |
| 25,551 | 46,052 |
| <u>(59,369)</u> | <u>(608,944)</u> |
| | |
| <u>775,058</u> | <u>305,363</u> |
| | |
| 5,502,158 | 8,572,401 |
| <u>25,806,444</u> | <u>107,906,198</u> |
| | |
| <u>\$ 31,308,602</u> | <u>\$ 116,478,599</u> |

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Net change in fund balances - Total Governmental Funds \$ 8,572,401

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

Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds. 5,351,332

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. (11,463)

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

| | | |
|-------------------------|---------------------|------------|
| Capital Asset Additions | \$ 21,372,571 | |
| Depreciation Expense | <u>(11,077,429)</u> | 10,295,142 |

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. (42,916)

Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 1,328,698

Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income of the internal service funds is reported with governmental activities. (1,835,605)

Proceeds from loans provide current financial resources to government funds, but increase long term liabilities on the statement of net position. (259,301)

Change in Net Position of Governmental Activities \$ 23,398,288

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, 2012

| | Budgeted Amounts | | Actual | Variance with |
|--|---------------------|---------------------|---------------------|---------------------|
| | Original | Final | | Final Budget |
| | | | | Over/(Under) |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 13,683,688 | \$ 13,626,688 | \$ 13,677,082 | \$ 50,394 |
| Permissive Sales Tax | - | 57,000 | 101,369 | 44,369 |
| Charges for Services | 8,705,090 | 8,879,620 | 10,661,327 | 1,781,707 |
| Licenses and Permits | 38,000 | 38,000 | 38,325 | 325 |
| Fines and Forfeitures | 429,300 | 429,300 | 480,911 | 51,611 |
| Intergovernmental | 6,646,928 | 6,666,029 | 7,687,658 | 1,021,629 |
| Interest | 900,200 | 900,200 | 1,152,555 | 252,355 |
| Rentals | 318,000 | 318,000 | 291,306 | (26,694) |
| Other | 342,221 | 377,732 | 1,223,030 | 845,298 |
| Total Revenues | 31,063,427 | 31,292,569 | 35,313,563 | 4,020,994 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - | | | | |
| Legislative and Executive | 21,771,959 | 19,457,741 | 18,017,086 | 1,440,655 |
| Judicial | 8,211,879 | 8,077,193 | 7,975,726 | 101,467 |
| Public Safety | 10,841,266 | 13,431,420 | 13,002,150 | 429,270 |
| Public Works | 114,407 | 94,007 | 93,861 | 146 |
| Human Services | 1,371,771 | 1,495,063 | 1,380,919 | 114,144 |
| Total Expenditures | 42,311,282 | 42,555,424 | 40,469,742 | 2,085,682 |
| Deficiency of Revenues Under Expenditures | (11,247,855) | (11,262,855) | (5,156,179) | 6,106,676 |
| Other Financing Sources (Uses) | | | | |
| Sale of Capital Assets | - | - | 20,501 | 20,501 |
| Advances In | - | 15,000 | 15,000 | - |
| Transfers In | 2,100,000 | 2,100,000 | 2,224,434 | 124,434 |
| Total Other Financing Sources (Uses) | 2,100,000 | 2,115,000 | 2,259,935 | 144,935 |
| Net Change in Fund Balance | (9,147,855) | (9,147,855) | (2,896,244) | 6,251,611 |
| Fund Balance at Beginning of Year | 4,899,326 | 4,899,326 | 4,899,326 | - |
| Prior Year Encumbrances Appropriated | 4,256,874 | 4,256,874 | 4,256,874 | - |
| Fund Balance at End of Year | \$ 8,345 | \$ 8,345 | \$ 6,259,956 | \$ 6,251,611 |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Budgeted Amounts | | Actual | Variance with Final Budget Over/(Under) |
|---|----------------------|----------------------|----------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 27,896,563 | \$ 27,896,563 | \$ 28,298,170 | \$ 401,607 |
| Charges for Services | - | - | 1,054,872 | 1,054,872 |
| Intergovernmental | 20,998,426 | 21,129,426 | 23,037,154 | 1,907,728 |
| Rentals | - | - | 795 | 795 |
| Other | <u>1,384,026</u> | <u>1,384,053</u> | <u>937,786</u> | <u>(446,267)</u> |
| Total Revenues | <u>50,279,015</u> | <u>50,410,042</u> | <u>53,328,777</u> | <u>2,918,735</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | <u>49,015,419</u> | <u>49,082,345</u> | <u>48,210,453</u> | <u>871,892</u> |
| Excess of Revenues Over Expenditures | 1,263,596 | 1,327,697 | 5,118,324 | 3,790,627 |
| Other Financing Use | | | | |
| Transfers Out | <u>(334,070)</u> | <u>(551,582)</u> | <u>(549,575)</u> | <u>2,007</u> |
| Net Change in Fund Balance | 929,526 | 776,115 | 4,568,749 | 3,792,634 |
| Fund Balance Beginning of Year | 27,409,114 | 27,409,114 | 27,409,114 | - |
| Prior Year Encumbrances Appropriated | <u>1,498,653</u> | <u>1,498,653</u> | <u>1,498,653</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 29,837,293</u> | <u>\$ 29,683,882</u> | <u>\$ 33,476,516</u> | <u>\$ 3,792,634</u> |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2012

| | Budgeted Amounts | | Actual | Variance with |
|---|---------------------|---------------------|---------------------|-----------------------|
| | Original | Final | | Final Budget |
| | | | | Over/(Under) |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 6,311,739 | \$ 6,311,739 | \$ 6,216,746 | \$ (94,993) |
| Intergovernmental | 33,480,400 | 30,625,704 | 28,689,908 | (1,935,796) |
| Other | 7,000 | 7,000 | 36,471 | 29,471 |
| Total Revenues | 39,799,139 | 36,944,443 | 34,943,125 | (2,001,318) |
| Expenditures | | | | |
| Current: | | | | |
| Health | 43,819,721 | 40,053,244 | 39,086,510 | 966,734 |
| Net Change in Fund Balance | (4,020,582) | (3,108,801) | (4,143,385) | (1,034,584) |
| Fund Balance Beginning of Year | 7,977,523 | 7,977,523 | 7,977,523 | - |
| Prior Year Encumbrances Appropriated | 2,558,281 | 2,558,281 | 2,558,281 | - |
| Fund Balance End of Year | \$ 6,515,222 | \$ 7,427,003 | \$ 6,392,419 | \$ (1,034,584) |

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, 2012

| | Budgeted Amounts | | Actual | Variance with |
|---|---------------------|---------------------|---------------------|---------------------|
| | Original | Final | | Final Budget |
| | | | | Over/(Under) |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 8,314,076 | \$ 8,314,076 | \$ 8,372,781 | \$ 58,705 |
| Charges for Services | - | - | 1,235,233 | 1,235,233 |
| Intergovernmental | 13,956,545 | 13,956,545 | 12,448,470 | (1,508,075) |
| Other | <u>67,100</u> | <u>67,100</u> | <u>118,646</u> | <u>51,546</u> |
| Total Revenues | <u>22,337,721</u> | <u>22,337,721</u> | <u>22,175,130</u> | <u>(162,591)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>25,849,892</u> | <u>27,230,194</u> | <u>23,952,656</u> | <u>3,277,538</u> |
| Net Change in Fund Balance | (3,512,171) | (4,892,473) | (1,777,526) | 3,114,947 |
| Fund Balance Beginning of Year | 7,757,332 | 7,757,332 | 7,757,332 | - |
| Prior Year Encumbrances Appropriated | <u>2,560,512</u> | <u>2,560,512</u> | <u>2,560,512</u> | - |
| Fund Balance End of Year | <u>\$ 6,805,673</u> | <u>\$ 5,425,371</u> | <u>\$ 8,540,318</u> | <u>\$ 3,114,947</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, 2012

| | Budgeted Amounts | | Actual | Variance with Final Budget Over/(Under) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 24,202,754 | \$ 24,202,754 | \$ 19,175,565 | \$ (5,027,189) |
| Other | <u>5,000,000</u> | <u>5,000,000</u> | <u>7,117,105</u> | <u>2,117,105</u> |
| Total Revenues | <u>29,202,754</u> | <u>29,202,754</u> | <u>26,292,670</u> | <u>(2,910,084)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | <u>31,900,167</u> | <u>30,640,167</u> | <u>29,583,430</u> | <u>1,056,737</u> |
| Net Change in Fund Balance | (2,697,413) | (1,437,413) | (3,290,760) | (1,853,347) |
| Fund Balance Beginning of Year | 5,527,756 | 5,527,756 | 5,527,756 | - |
| Prior Year Encumbrances Appropriated | <u>823,095</u> | <u>823,095</u> | <u>823,095</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 3,653,438</u> | <u>\$ 4,913,438</u> | <u>\$ 3,060,091</u> | <u>\$ (1,853,347)</u> |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fund Net Position

Proprietary Funds

December 31, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental |
|---|---|---------------------|-----------------------|---------------------|
| | Sewer | Other | Total | Internal |
| | | Enterprise Funds | | Service Funds |
| Assets | | | | |
| Current Assets | | | | |
| Cash and Investments | \$ 19,201,452 | \$ 1,318,255 | \$ 20,519,707 | \$ 11,473,980 |
| Cash and Investments with Escrow Agents | 48,575 | - | 48,575 | - |
| Accounts Receivable | 3,479,301 | 43,762 | 3,523,063 | 3,380 |
| Special Assessments Receivable | 1,599,042 | - | 1,599,042 | - |
| Materials and Supplies Inventory | 553 | - | 553 | - |
| Prepaid Items | 32,893 | - | 32,893 | - |
| Total Current Assets | <u>24,361,816</u> | <u>1,362,017</u> | <u>25,723,833</u> | <u>11,477,360</u> |
| Noncurrent Assets | | | | |
| Land and Construction in Progress | 1,596,499 | 26,400 | 1,622,899 | - |
| Depreciable Capital Assets, Net | 114,039,659 | 6,681,852 | 120,721,511 | - |
| Total Noncurrent Assets | <u>115,636,158</u> | <u>6,708,252</u> | <u>122,344,410</u> | <u>-</u> |
| Total Assets | <u>139,997,974</u> | <u>8,070,269</u> | <u>148,068,243</u> | <u>11,477,360</u> |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | 75,683 | 28,212 | 103,895 | 128,327 |
| Contracts Payable | 239,881 | - | 239,881 | - |
| Accrued Wages | 217,524 | 23,463 | 240,987 | 6,550 |
| Retainage Payable | 48,575 | - | 48,575 | - |
| Interfund Payable | 14,992 | - | 14,992 | - |
| Intergovernmental Payable | 458,423 | 13,542 | 471,965 | 575,096 |
| Matured Compensated Absences | 9,566 | - | 9,566 | - |
| Notes Payable | 470,000 | - | 470,000 | - |
| Claims Payable | - | - | - | 1,381,219 |
| Compensated Absences Payable | 100,399 | 6,251 | 106,650 | - |
| OPWC Loans Payable | 71,750 | - | 71,750 | - |
| OWDA Loans Payable | 1,172,331 | - | 1,172,331 | - |
| General Obligation Bonds Payable | 1,499,637 | 75,000 | 1,574,637 | - |
| Total Current Liabilities | <u>4,378,761</u> | <u>146,468</u> | <u>4,525,229</u> | <u>2,091,192</u> |
| Long-Term Liabilities | | | | |
| Claims Payable (Net of Current Portion) | - | - | - | 3,447,588 |
| Compensated Absences Payable (Net of Current Portion) | 676,905 | 14,653 | 691,558 | 17,563 |
| OPWC Loans Payable (Net of Current Portion) | 301,667 | - | 301,667 | - |
| OWDA Loans Payable (Net of Current Portion) | 7,549,027 | - | 7,549,027 | - |
| General Obligation Bonds Payable (Net of Current Portion) | 10,658,560 | 230,000 | 10,888,560 | - |
| Total Long-Term Liabilities | <u>19,186,159</u> | <u>244,653</u> | <u>19,430,812</u> | <u>3,465,151</u> |
| Total Liabilities | <u>23,564,920</u> | <u>391,121</u> | <u>23,956,041</u> | <u>5,556,343</u> |
| Net Position | | | | |
| Net Investment in Capital Assets | 93,913,186 | 6,403,252 | 100,316,438 | - |
| Unrestricted | 22,519,868 | 1,275,896 | 23,795,764 | 5,921,017 |
| Total Net Position | <u>\$ 116,433,054</u> | <u>\$ 7,679,148</u> | <u>\$ 124,112,202</u> | <u>\$ 5,921,017</u> |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

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

Proprietary Funds

For the Year Ended December 31, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental |
|---|---|------------------------------|-----------------------|------------------------------|
| | Sewer | Other Enterprise Funds | Total | Internal Service Funds |
| Operating Revenues | | | | |
| Charges for Services | \$ 21,687,158 | \$ 1,134,962 | \$ 22,822,120 | \$ 14,513,190 |
| Other | 26,641 | 2,439 | 29,080 | 157,585 |
| Total Operating Revenues | <u>21,713,799</u> | <u>1,137,401</u> | <u>22,851,200</u> | <u>14,670,775</u> |
| Operating Expenses | | | | |
| Salaries | 4,610,873 | 456,326 | 5,067,199 | 204,636 |
| Contractual Services | 8,505,972 | 433,419 | 8,939,391 | 61,578 |
| Materials and Supplies | 1,116,773 | 10,543 | 1,127,316 | 1,174 |
| Claims | - | - | - | 16,238,028 |
| Depreciation | 4,228,801 | 192,346 | 4,421,147 | - |
| Other | 74,950 | 60,452 | 135,402 | 964 |
| Total Operating Expenses | <u>18,537,369</u> | <u>1,153,086</u> | <u>19,690,455</u> | <u>16,506,380</u> |
| Operating Income (Loss) | <u>3,176,430</u> | <u>(15,685)</u> | <u>3,160,745</u> | <u>(1,835,605)</u> |
| Non-Operating Revenues (Expenses) | | | | |
| Loss on Sale of Capital Assets | (34,143) | - | (34,143) | - |
| Interest and Fiscal Charges | (1,262,345) | (8,387) | (1,270,732) | - |
| Total Non-Operating Revenues (Expenses) | <u>(1,296,488)</u> | <u>(8,387)</u> | <u>(1,304,875)</u> | <u>-</u> |
| Net Income (Loss) before Capital Contributions and Transfers | <u>1,879,942</u> | <u>(24,072)</u> | <u>1,855,870</u> | <u>(1,835,605)</u> |
| Capital Contributions | 611,142 | - | 611,142 | - |
| Transfers Out | - | (10) | (10) | - |
| Total Capital Contributions and Transfers | <u>611,142</u> | <u>(10)</u> | <u>611,132</u> | <u>-</u> |
| Change in Net Position | 2,491,084 | (24,082) | 2,467,002 | (1,835,605) |
| Net Position Beginning of Year - Restated (See Note 20) | <u>113,941,970</u> | <u>7,703,230</u> | <u>121,645,200</u> | <u>7,756,622</u> |
| Net Position End of Year | <u>\$ 116,433,054</u> | <u>\$ 7,679,148</u> | <u>\$ 124,112,202</u> | <u>\$ 5,921,017</u> |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental |
|--|---|---------------------|----------------------|----------------------|
| | Sewer | Other | Total | Internal |
| | | Enterprise | | Service |
| | | Funds | | Funds |
| <i>Cash Flows Provided by (Used for) Operating Activities</i> | | | | |
| Cash Received from Customers | \$ 21,615,142 | \$ 1,144,554 | \$ 22,759,696 | \$ - |
| Cash Received from Interfund Services Provided | - | - | - | 14,513,190 |
| Cash Received from Other Operating Revenues | 26,641 | 2,439 | 29,080 | 154,205 |
| Cash Received from Special Assessments | 526,354 | - | 526,354 | - |
| Cash Payments for Employee Services and Benefits | (4,706,630) | (451,794) | (5,158,424) | (205,889) |
| Cash Payments to Suppliers for Goods and Services | (9,580,715) | (464,513) | (10,045,228) | (51,226) |
| Cash Payments for Claims | - | - | - | (15,107,454) |
| Cash Payments for Other Operating Expenses | <u>(74,950)</u> | <u>(60,635)</u> | <u>(135,585)</u> | <u>(964)</u> |
| <i>Net Cash Provided by (Used for) Operating Activities</i> | <u>7,805,842</u> | <u>170,051</u> | <u>7,975,893</u> | <u>(698,138)</u> |
| <i>Cash Flows Used for Noncapital Financing Activities</i> | | | | |
| Transfers Out | - | (10) | (10) | - |
| <i>Net Cash Used for Noncapital Financing Activities</i> | <u>-</u> | <u>(10)</u> | <u>(10)</u> | <u>-</u> |
| <i>Cash Flows from Capital and Related Financing Activities</i> | | | | |
| Acquisition of Capital Assets | (1,371,246) | - | (1,371,246) | - |
| Advances from Other Funds | 14,992 | - | 14,992 | - |
| Capital Grants | 220,739 | - | 220,739 | - |
| Proceeds from Capital Debt | 470,000 | - | 470,000 | - |
| Principal Paid on Capital Debt | (2,641,278) | (75,000) | (2,716,278) | - |
| Interest Paid on Capital Debt | <u>(1,310,379)</u> | <u>(9,150)</u> | <u>(1,319,529)</u> | <u>-</u> |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(4,617,172)</u> | <u>(84,150)</u> | <u>(4,701,322)</u> | <u>-</u> |
| <i>Net Increase in Cash and Investments</i> | 3,188,670 | 85,891 | 3,274,561 | (698,138) |
| <i>Cash and Investments Beginning of Year</i> | <u>16,012,782</u> | <u>1,232,364</u> | <u>17,245,146</u> | <u>12,172,118</u> |
| <i>Cash and Investments End of Year</i> | <u>\$ 19,201,452</u> | <u>\$ 1,318,255</u> | <u>\$ 20,519,707</u> | <u>\$ 11,473,980</u> |

(continued)

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

See accompanying notes to the basic financial statements

STARK COUNTY, OHIO

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2012

| | Business-Type Activities - Enterprise Funds | | | Governmental |
|---|---|--------------------|---------------------|-----------------------|
| | Sewer | Other | Total | Internal |
| | | Enterprise | | Service |
| | | Funds | | Funds |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | |
| Operating Income (Loss) | <u>\$ 3,176,430</u> | <u>\$ (15,685)</u> | <u>\$ 3,160,745</u> | <u>\$ (1,835,605)</u> |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | | |
| Depreciation Expense | 4,228,801 | 192,346 | 4,421,147 | - |
| (Increase) Decrease in Assets | | | | |
| Accounts Receivable | (72,016) | 9,592 | (62,424) | (3,380) |
| Special Assessments Receivable | 526,354 | - | 526,354 | - |
| Materials and Supplies Inventory | 23,555 | - | 23,555 | - |
| Prepays | 12,383 | - | 12,383 | 11,526 |
| Increase (Decrease) in Liabilities | | | | |
| Accounts Payable | (22,855) | (24,944) | (47,799) | 857 |
| Accrued Wages and Benefits | 9,002 | 4,200 | 13,202 | (2,124) |
| Compensated Absences Payable | (112,688) | (1,509) | (114,197) | 570 |
| Intergovernmental Payable | 36,876 | 6,051 | 42,927 | (71,471) |
| Claims Payable | - | - | - | 1,201,489 |
| Total Adjustments | <u>4,629,412</u> | <u>185,736</u> | <u>4,815,148</u> | <u>1,137,467</u> |
| Net Cash Provided by Operating Activities | <u>\$ 7,805,842</u> | <u>\$ 170,051</u> | <u>\$ 7,975,893</u> | <u>\$ (698,138)</u> |

Non-Cash Capital Financing Activities

Developers donated \$390,403 of sewer lines to the sewer fund.

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2012

| | <u>Private Purpose Trusts</u> | <u>Agency Funds</u> |
|---|-----------------------------------|-------------------------|
| Assets | | |
| Current Assets: | | |
| Cash and Investments | \$ 164,879 | \$ 25,406,638 |
| Cash and Investments in Segregated Accounts | - | 2,927,003 |
| Taxes Receivable | - | 323,933,925 |
| Special Assessments Receivable | - | 14,166,235 |
| Intergovernmental Receivable | - | <u>12,404,437</u> |
| Total Assets | <u>164,879</u> | <u>\$ 378,838,238</u> |
| Liabilities | | |
| Current Liabilities: | | |
| Intergovernmental Payable | - | \$ 359,018,141 |
| Deposits Held and Due to Others | - | 6,391,400 |
| Undistributed Monies | - | <u>13,428,697</u> |
| Total Liabilities | <u>-</u> | <u>378,838,238</u> |
| Net Position | | |
| Held in Trust for Private Purposes | <u>\$ 164,879</u> | |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2012

| | <u>Private Purpose Trusts</u> |
|--|-----------------------------------|
| <i>Additions</i> | |
| Contributions | \$ 21,896 |
| <i>Deductions</i> | |
| Other Operating Expenses | <u>22,912</u> |
| <i>Change in Net Position</i> | (1,016) |
| <i>Net Position Beginning of Year</i> | <u>165,895</u> |
| <i>Net Position End of Year</i> | <u><u>\$ 164,879</u></u> |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Net Position

The Workshops, Incorporated - Component Unit

December 31, 2012

Assets

| | | |
|---------------------------------|-----------|-------------------------|
| Cash and Investments | \$ | 84,104 |
| Accounts Receivable | | 342,828 |
| Inventories | | 80,892 |
| Investments | | 733,402 |
| Prepaid Expenses | | 31,414 |
| Property and Equipment: | | |
| Operational Equipment | | 519,514 |
| Administrative Office Equipment | | 106,475 |
| Administrative Software | | 85,756 |
| Administrative Office Furniture | | 15,430 |
| Building Improvements | | <u>38,227</u> |
| | | 765,402 |
| Accumulated Depreciation | | <u>(715,154)</u> |
| | | <u>50,248</u> |
| Total Assets | \$ | <u>1,322,888</u> |

Liabilities and Net Position

Liabilities

| | | |
|--------------------------|----|----------------|
| Accounts Payable | \$ | 1,794 |
| Deferred Revenue | | 6,196 |
| Accrued Expenses: | | |
| Wages | | 84,999 |
| Payroll Taxes | | 2,495 |
| Workers' Compensation | | 24,186 |
| Capital Lease Payable | | 8,765 |
| Sales Tax | | 2,400 |
| Employee Benefits | | <u>698</u> |
| | | <u>123,543</u> |
| Total Liabilities | | <u>131,533</u> |

| | | |
|---|-----------|-------------------------|
| Unrestricted Net Position | | 1,185,519 |
| Temporarily Restricted Net Position | | <u>5,836</u> |
| Total Net Position | | <u>1,191,355</u> |
| Total Liabilities and Net Position | \$ | <u>1,322,888</u> |

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

For the Year Ended December 31, 2012

Changes in Unrestricted Net Position

Revenues

| | | |
|--|----|-------------------------|
| Sales and Services | \$ | 2,390,907 |
| Investment Income | | 25,339 |
| Gain on Investments Reported at Fair Value | | 37,588 |
| Contributions | | 2,370 |
| In-Kind Contributions | | 1,636,771 |
| Other | | 3,872 |
| Net Position Released from Restrictions | | <u>4,198</u> |
| Total Unrestricted Revenues | | <u>4,101,045</u> |

Expenses

| | | |
|-----------------------------|--|-------------------------|
| Program Services: | | |
| Rehabilitation and Training | | 3,711,780 |
| Supporting Services: | | |
| General and Administration | | <u>365,568</u> |
| Total Expenses | | <u>4,077,348</u> |

Change in Unrestricted Net Position 23,697

Changes in Temporarily Restricted Net Position

| | |
|---|----------------|
| Contributions | 4,500 |
| Net Position Released from Restrictions | <u>(4,198)</u> |

Change in Net Position 23,999

Net Position at Beginning of Year 1,167,356

Net Position End of Year \$ 1,191,355

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

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 28, 29, and 30 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. A new component unit in 2012 is the Stark County Reutilization Corporation. The activity was limited in 2012 and considered immaterial.

Stark County Reutilization Corporation – The Corporation is a county land reutilization corporation that was formed on March 21, 2012 under Chapter 1724 of the Ohio Revised Code. The purpose of the Corporation is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout Stark County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, or related organizations. These organizations are presented in Notes 22, 23 and 24 to the basic financial statements. These organizations are:

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Basis of Presentation

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

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

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

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

B. Fund Accounting

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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

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

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

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

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

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

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. Other enterprise funds of the County account for operations that are financed and operated in a manner similar to private business enterprises. See page 104 for a further definition. The County has presented the following major proprietary fund:

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

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

C. Measurement Focus

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

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and 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 position. The statement of changes in fund net position 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, 2012

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, 2012, but which were levied to finance year 2013 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, 2012

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. Investments with an original maturity of more than three months that are not made from the pool are reported as "investments."

During 2012, 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 2012. 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, 2012.

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 2012 amounted to \$1,037,341, which includes \$985,520 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, 2012

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, 2012, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

| <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, 2012

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

M. Fund Balances

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

N. Net Position

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

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

O. Operating Revenues and Expenses

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

P. Contributions of Capital

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

Q. Interfund Activity

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

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

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2012.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

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, 2012, the County has implemented Governmental Accounting Standard Board (GASB) Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements", GASB Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements", GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position", and GASB Statement No. 64, "Derivative Instruments: Application of Hedge Accounting Termination Provisions – an Amendment of GASB Statement No. 53."

GASB Statement No. 60 improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. The implementation of GASB Statement No. 60 did not have an effect on the financial statements of the County.

GASB Statement No. 62 incorporated into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements. The implementation of GASB Statement No. 62 did not have an effect on the financial statements of the County.

GASB Statement No. 63 provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. It also amends the net asset reporting requirements of GASB Statement No. 34 by incorporating deferred outflows and inflows into the definitions and renaming the residual measure as net position, rather than net assets.

GASB Statement No. 64 clarifies the circumstances in which a hedge accounting should continue when a swap counterparty, or a swap counterparty's credit support provider, is replaced. The implementation of GASB Statement No. 64 did not have an effect on the financial statements of the County.

NOTE 3. FUND DEFICIT

At December 31, 2012, the Engineer's Construction capital projects fund and the Workers' Compensation internal service fund had deficit fund balances of \$162,244 and \$1,891,487 respectively, as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 and Actual (Non-GAAP Basis) are presented in the basic financial statements for the General Fund and the Major Special Revenue Funds.

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

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

Adjustments necessary to convert the results of operations at the end of the year 2012 on the Budget basis to the GAAP basis are as follows:

| | <i>General</i> | <i>Board of Developmental Disabilities</i> | <i>Mental Health</i> | <i>Children's Services</i> | <i>Public Assistance</i> |
|--|-----------------------|--|--------------------------|--------------------------------|------------------------------|
| <i>GAAP Basis</i> | \$ 1,510,293 | \$ 2,599,374 | \$ (1,138,215) | \$ (154,121) | \$ 252,912 |
| <i>Net Adjustment for Revenue Accruals</i> | 1,766,448 | 1,459,362 | 742,538 | (9,784) | 3,441,515 |
| <i>Net Adjustment for Expenditure Accruals</i> | (2,706,733) | 3,377,326 | 343,594 | 1,076,222 | (6,394,214) |
| <i>Funds Budgeted Elsewhere*</i> | 1,578,656 | - | - | - | - |
| <i>Encumbrances</i> | (5,044,908) | (2,867,313) | (4,091,302) | (2,689,843) | (590,973) |
| <i>Budget Basis</i> | <u>\$ (2,896,244)</u> | <u>\$ 4,568,749</u> | <u>\$ (4,143,385)</u> | <u>\$ (1,777,526)</u> | <u>\$ (3,290,760)</u> |

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States; Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
2. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent, be marked to market daily, and that the term of the agreement must not exceed 30 days.
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
4. Time certificates of deposit, savings or deposit accounts, including but not limited to passbook accounts.
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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.

8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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 \$9,549,508 and the bank balance was \$13,546,363. Of the bank balance \$1,645,325 was covered by Federal depository insurance and \$11,901,038 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.

Deposits in interest-bearing accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to a coverage limit of \$250,000 per financial institution through December 31, 2012. Insurance on deposits in noninterest-bearing accounts is unlimited through December 31, 2012. The County has both interest-bearing and noninterest-bearing accounts.

Beginning January 1, 2013, noninterest-bearing accounts will no longer be insured separately from the County's other accounts at the same financial institution. Instead, noninterest-bearing and interest-bearing accounts will collectively be insured up to a coverage limit of \$250,000, at each separate financial institution.

B. Investments

As of December 31, 2012, the primary government had the following investments (based on quoted market prices) and maturities:

| <i>Investment Type</i> | <i>Fair Value</i> | <i>Time In Years</i> | | | <i>Portfolio %</i> |
|------------------------------|-----------------------|----------------------|----------------------|----------------------|--------------------|
| | | <i>Less Than 1</i> | <i>1-2</i> | <i>3-5</i> | |
| <i>FHLB Notes</i> | \$ 13,793,648 | \$ 4,771,112 | \$ 1,011,264 | \$ 8,011,272 | 8.78% |
| <i>FFCB Notes</i> | 27,811,246 | 2,757,883 | 7,520,567 | 17,532,796 | 17.70% |
| <i>FHLM Notes</i> | 16,562,572 | - | 1,504,368 | 15,058,204 | 10.54% |
| <i>FNMA Notes</i> | 32,557,425 | 1,002,523 | 2,017,744 | 29,537,158 | 20.73% |
| <i>STAROhio</i> | 12,169,007 | 12,169,007 | - | - | 7.75% |
| <i>Money Markets</i> | 47,573,412 | 47,573,412 | - | - | 30.28% |
| <i>Repurchase Agreements</i> | 4,930,000 | 4,930,000 | - | - | 3.14% |
| <i>Treasury Note</i> | 1,000,234 | - | 1,000,234 | - | 0.64% |
| <i>Manuscript Bonds</i> | 697,529 | - | 697,529 | - | 0.44% |
| <i>Total Investments</i> | <u>\$ 157,095,073</u> | <u>\$ 73,203,937</u> | <u>\$ 13,751,706</u> | <u>\$ 70,139,430</u> | <u>100%</u> |

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

Credit Risk – To mitigate the risk of loss due to the failure of a security issuer to pay or make timely payments of principal or interest, the County’s policy for reducing credit risk ensures that minimum credit quality ratings exist prior to the purchase of investments. The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor’s and Aaa from Moody’s. Standard & Poor’s has assigned STAROhio as an AAAM money market rating. The County had investments in five other money market accounts at year-end, each rated AAAM by Standard & Poor’s. The County’s investment in repurchase agreements is collateralized by underlying securities pledged by the investment’s counterparty, not in the name of the County. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of the securities subject to a repurchase agreement by 2 percent. STAROhio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of June 30, 2012, is 53 days and carries a rating of AAAM by Standard and Poor’s. The Manuscript bonds are not publicly traded and have no credit risk.

Concentration of Credit Risk – The County’s investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Refer to the previous table for diversification.

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

NOTE 6. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2012 for real and public utility property taxes represents collections of the 2011 taxes.

2012 real property taxes were levied after October 1, 2012 on the assessed value as of January 1, 2012, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2012 real property taxes are collected in and intended to finance 2013.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2012 public utility property taxes which became a lien December 31, 2011, are levied after October 1, 2012, and are collected in 2013 with real property taxes.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

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

The full tax rate for all County operations for the year ended December 31, 2012, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property upon which 2012 property tax receipts were based are as follows:

| | |
|---|-------------------------|
| <i>Real Property</i> | \$ 6,835,116,050 |
| <i>Public Utility Personal Property</i> | <u>272,777,130</u> |
| <i>Total Assessed Value</i> | <u>\$ 7,107,893,180</u> |

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

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, 2012, and for which there is an enforceable legal claim. In the general fund, the mental health fund, the board of developmental disabilities fund, the 9-1-1 fund, and children's services fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2012 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

A .5 percent sales tax was passed in the November 2011 general election and proceeds resumed in July 2012. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Permissive sales and use taxes collected in 2012 totaled \$20,403,559 including monies attributable to state motor vehicle licensing sales. \$16,463,450 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2012 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, due from other funds, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$16,365,359 for the County as a whole. Incurred but unreported claims of \$953,648 as of December 31, 2012 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 \$3,875,159 have been accrued as a liability at December 31, 2012.

The total claims liability of \$4,828,807 reported in the internal service funds at December 31, 2012, 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 2010, 2011 and 2012 were:

| | <i>Balance at Beginning of Year</i> | <i>Current Year Claims</i> | <i>Claim Payments</i> | <i>Balance at End of Year</i> |
|------|---|--------------------------------|---------------------------|-----------------------------------|
| 2010 | \$ 3,854,378 | \$ 15,964,774 | \$ 16,264,272 | \$ 3,554,880 |
| 2011 | 3,554,880 | 14,936,596 | 14,864,158 | 3,627,318 |
| 2012 | 3,627,318 | 16,238,028 | 15,036,539 | 4,828,807 |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2012 was as follows:

| | <i>Balance</i> <i>January 1, 2012</i> | <i>Additions</i> | <i>Deletions</i> | <i>Balance</i> <i>December 31, 2012</i> |
|--|--|----------------------|------------------------|--|
| <i>Governmental activities:</i> | | | | |
| <i>Capital assets not being depreciated:</i> | | | | |
| <i>Land</i> | \$ 15,708,465 | \$ 282,234 | \$ (24,500) | \$ 15,966,199 |
| <i>Construction in progress</i> | 24,014,094 | 13,456,898 | (19,687,642) | 17,783,350 |
| <i>Total capital assets not being depreciated</i> | <u>39,722,559</u> | <u>13,739,132</u> | <u>(19,712,142)</u> | <u>33,749,549</u> |
| <i>Other capital assets:</i> | | | | |
| <i>Buildings and improvements</i> | 74,857,877 | 6,720,343 | (22,500) | 81,555,720 |
| <i>Improvements other than buildings</i> | 2,107,695 | 65,010 | (2,400) | 2,170,305 |
| <i>Furniture, fixtures and equipment</i> | 36,441,996 | 4,408,770 | (4,402,458) | 36,448,308 |
| <i>Infrastructure</i> | 155,555,997 | 16,126,958 | (36,321) | 171,646,634 |
| <i>Total other capital assets</i> | <u>268,963,565</u> | <u>27,321,081</u> | <u>(4,463,679)</u> | <u>291,820,967</u> |
| <i>Accumulated depreciation:</i> | | | | |
| <i>Buildings and improvements</i> | (42,682,187) | (2,136,985) | 22,213 | (44,796,959) |
| <i>Improvements other than buildings</i> | (1,348,552) | (94,818) | 2,400 | (1,440,970) |
| <i>Furniture, fixtures and equipment</i> | (29,083,902) | (2,112,533) | 4,393,409 | (26,803,026) |
| <i>Infrastructure</i> | (63,859,213) | (6,733,093) | 27,241 | (70,565,065) |
| <i>Total accumulated depreciation</i> | <u>(136,973,854)</u> | <u>(11,077,429)</u> | <u>4,445,263</u> | <u>(143,606,020)</u> |
| <i>Other capital assets, net</i> | <u>131,989,711</u> | <u>16,243,652</u> | <u>(18,416)</u> | <u>148,214,947</u> |
| <i>Governmental activities capital assets, net</i> | <u>\$ 171,712,270</u> | <u>\$ 29,982,784</u> | <u>\$ (19,730,558)</u> | <u>\$ 181,964,496</u> |

Depreciation expense was charged to functions as follows:

| <i>Governmental Activities:</i> | | <i>Business-Type Activities</i> | |
|-----------------------------------|----------------------|-----------------------------------|---------------------|
| <i>Legislative and Executive</i> | \$ 681,139 | <i>Sewer</i> | \$ 4,228,801 |
| <i>Judicial</i> | 98,370 | <i>Water</i> | 192,113 |
| <i>Public Safety</i> | 1,560,559 | <i>Molly</i> | 233 |
| <i>Public Works</i> | 7,751,505 | <i>Total Depreciation Expense</i> | <u>\$ 4,421,147</u> |
| <i>Health</i> | 900,701 | | |
| <i>Human Services</i> | 85,155 | | |
| <i>Total Depreciation Expense</i> | <u>\$ 11,077,429</u> | | |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

Capital Asset activity for the year ending December 31, 2012 continued:

| | <i>Balance</i> | | | <i>Balance</i> |
|---|------------------------|---------------------|-----------------------|--------------------------|
| | <i>January 1, 2012</i> | <i>Additions</i> | <i>Deletions</i> | <i>December 31, 2012</i> |
| <i>Business-type activities:</i> | | | | |
| <i>Capital assets not being depreciated:</i> | | | | |
| <i>Land</i> | \$ 606,727 | \$ - | \$ - | \$ 606,727 |
| <i>Construction in progress</i> | 1,740,526 | 744,641 | (1,468,995) | 1,016,172 |
| <i>Total capital assets not being depreciated</i> | <u>2,347,253</u> | <u>744,641</u> | <u>(1,468,995)</u> | <u>1,622,899</u> |
| <i>Other capital assets:</i> | | | | |
| <i>Buildings and improvements</i> | 7,867,463 | - | - | 7,867,463 |
| <i>Improvements other than buildings</i> | 1,234,393 | 39,020 | (4,600) | 1,268,813 |
| <i>Furniture, fixtures and equipment</i> | 5,116,823 | 713,453 | (353,857) | 5,476,419 |
| <i>Infrastructure</i> | 186,473,799 | 1,934,398 | (49,168) | 188,359,029 |
| <i>Total other capital assets</i> | <u>200,692,478</u> | <u>2,686,871</u> | <u>(407,625)</u> | <u>202,971,724</u> |
| <i>Accumulated depreciation:</i> | | | | |
| <i>Buildings and improvements</i> | (5,096,536) | (138,539) | - | (5,235,075) |
| <i>Improvements other than buildings</i> | (720,292) | (82,827) | 4,600 | (798,519) |
| <i>Furniture, fixtures and equipment</i> | (4,090,117) | (472,992) | 344,508 | (4,218,601) |
| <i>Infrastructure</i> | (68,295,603) | (3,726,789) | 24,374 | (71,998,018) |
| <i>Total accumulated depreciation</i> | <u>(78,202,548)</u> | <u>(4,421,147)</u> | <u>373,482</u> | <u>(82,250,213)</u> |
| <i>Other capital assets, net</i> | <u>122,489,930</u> | <u>(1,734,276)</u> | <u>(34,143)</u> | <u>120,721,511</u> |
| <i>Business-type activities capital assets, net</i> | <u>\$ 124,837,183</u> | <u>\$ (989,635)</u> | <u>\$ (1,503,138)</u> | <u>\$ 122,344,410</u> |

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

NOTE 11. DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2012, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 11.5 percent and 12.1 percent, respectively.

The County's 2012 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2012.

The County's required pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2012, 2011 and 2010 were \$12,769,371, \$12,780,909 and \$13,470,087, respectively. For 2012, 88 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010. Contributions to the Member-Directed Plan for 2012 were \$247,288 made by the County and \$176,635 made by the plan members.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

B. Ohio State Teachers Retirement System

Plan Description - The Certified teachers employed by Developmental Disabilities participate in the State Teachers Retirement System of Ohio (“STRS Ohio”), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a publicly-available, stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, Ohio 43215-3371, by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org.

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

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

Funding Policy - For fiscal year 2012, 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. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employer contributions. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County’s required contributions to STRS for the years ended December 31, 2012, 2011, and 2010 were \$409,627, \$414,985 and \$459,656, respectively; 93 percent has been contributed for 2012 and 100 percent has been contributed for 2011 and 2010. The unpaid contribution for 2012 is recorded as a liability.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2012. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2012.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$3,661,481, \$3,700,434 and \$4,863,549, respectively. For 2012, 88 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2011 and 2010.

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

B. Ohio State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2012, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2012, 2011, and 2010 were \$29,259, \$29,642 and \$32,833, respectively; 93 percent has been contributed for 2012 and 100 percent for 2011 and 2010.

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, 2012, the liability for unpaid compensated absences was \$9,851,179 for the entire County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 14. CAPITAL LEASES

The County has entered into an agreement to lease a vehicle. This lease meets the criteria of a capital lease as it transfers benefits and risks of ownership to the lessee. The equipment acquired by lease has been capitalized in the amount of \$10,049 as vehicles. Principal payments in fiscal year 2012 total \$2,186 in the General fund. The lease was paid off during 2012.

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.

NOTE 15. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2012. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$225,235 for special revenue funds, \$5,018,712 for the capital projects funds and \$113,107 for the enterprise funds.

B. Other Commitments

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

| Fund | Amount |
|-------------------------------------|----------------------|
| General | \$ 4,510,612 |
| Board of Developmental Disabilities | 2,019,607 |
| Mental Health | 3,200,195 |
| Children's Services | 2,125,985 |
| Public Assistance | 471,449 |
| Other Governmental | 6,335,532 |
| | <u>\$ 18,663,380</u> |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

NOTE 16. INTERFUND TRANSACTIONS

A. Interfund Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. During 2012, the board of developmental disabilities fund transferred \$549,575 to the board of developmental disabilities capital projects fund. The other public safety fund and the Molly fund transferred \$59,369 and \$10, respectively to the general fund to close out grant funds and the Molly fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2012, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

| | <u>Due From Other Funds</u> |
|----------------------------|-----------------------------|
| | <u>Public</u> |
| <u>Due to Other Funds</u> | <u>Assistance</u> |
| <i>Children's Services</i> | <u>\$ 1,775,843</u> |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 17. LONG-TERM DEBT

Changes in the County's long-term obligations during 2012 were as follows:

| | <i>Outstanding</i> <i>1/1/2012</i> | <i>Additions</i> | <i>Reductions</i> | <i>Outstanding</i> <i>12/31/2012</i> | <i>Due Within</i> <i>One Year</i> |
|---|---------------------------------------|----------------------|------------------------|---|--------------------------------------|
| GOVERNMENTAL ACTIVITIES: | | | | | |
| <i>SPECIAL ASSESSMENT BONDS:</i> | | | | | |
| <i>1997 - \$179,880 - 5.25%</i> | | | | | |
| <i>Sewer Project 474-89</i> | \$ 11,243 | \$ - | \$ (11,243) | \$ - | \$ - |
| <i>1997 - \$212,473 - 5.60%</i> | | | | | |
| <i>Sewer Project 500</i> | 63,742 | - | (10,624) | 53,118 | 10,624 |
| <i>1998 - \$28,903 - 5.25%</i> | | | | | |
| <i>Sewer Project 512</i> | 10,116 | - | (1,446) | 8,670 | 1,445 |
| <i>2004 - \$3,488,264 - 2.00-5.25%</i> | | | | | |
| <i>Various Sewer & Water Projects</i> | 2,484,028 | - | (160,959) | 2,323,069 | 166,592 |
| <i>2010 - \$1,931,533 - 2.00-4.75%</i> | | | | | |
| <i>Various Sewer Projects</i> | 1,818,003 | - | (112,035) | 1,705,968 | 114,276 |
| <i>2010 - \$646,539 - 2.00-4.75%</i> | | | | | |
| <i>Various Water Projects</i> | 545,212 | - | (102,448) | 442,764 | 104,496 |
| TOTAL SPECIAL ASSESSMENT BONDS | 4,932,344 | - | (398,755) | 4,533,589 | 397,433 |
| <i>OPWC LOANS:</i> | | | | | |
| <i>2007 - \$250,200 - 0%</i> | | | | | |
| <i>Atwater Avenue Bridge</i> | 212,670 | - | (12,510) | 200,160 | 12,510 |
| <i>2008 - \$798,630 - 0%</i> | | | | | |
| <i>Portage Street & Lutz Avenue</i> | 658,869 | - | (39,932) | 618,937 | 39,932 |
| <i>2009 - \$733,800 - 0%</i> | | | | | |
| <i>Project #CS03K</i> | 684,880 | - | (24,460) | 660,420 | 24,460 |
| <i>2009 - \$881,249 - 0%</i> | | | | | |
| <i>Walnut Avenue Bridge</i> | 837,187 | - | (29,375) | 807,812 | 29,375 |
| <i>2009 - \$433,262 - 0%</i> | | | | | |
| <i>Third Street NW, Bridge</i> | 411,599 | - | (14,442) | 397,157 | 14,442 |
| <i>2009 - \$291,190 - 0%</i> | | | | | |
| <i>Various Road Resurfacing</i> | 195,499 | - | (13,964) | 181,535 | 13,964 |
| <i>2012 - \$550,000 - 0%</i> | | | | | |
| <i>Battlesburg St. Bridge</i> | - | 259,301 | - | 259,301 | 18,334 |
| TOTAL OPWC LOANS | 3,000,704 | 259,301 | (134,683) | 3,125,322 | 153,017 |
| <i>SIB LOAN - \$3,638,234 - 3%</i> | 2,553,391 | - | (793,074) | 1,760,317 | 475,119 |
| <i>CAPITAL LEASES</i> | 2,186 | - | (2,186) | - | - |
| <i>CLAIMS</i> | 3,627,318 | 16,238,028 | (15,036,539) | 4,828,807 | 1,381,219 |
| <i>COMPENSATED ABSENCES</i> | 8,825,817 | 5,959,109 | (5,930,620) | 8,854,306 | 5,778,021 |
| TOTAL GOVERNMENTAL ACTIVITIES | \$ 22,941,760 | \$ 22,456,438 | \$ (22,295,857) | \$ 23,102,341 | \$ 8,184,809 |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

| | Outstanding 1/1/2012 | Additions | Reductions | Outstanding 12/31/2012 | Due Within One Year |
|---|-------------------------|-------------------|-----------------------|---------------------------|------------------------|
| BUSINESS TYPE ACTIVITIES | | | | | |
| GENERAL OBLIGATION BONDS: | | | | | |
| 2004 - \$1,586,736 - 2.00 - 5.25% | | | | | |
| Sewer Project 517 | \$ 1,160,972 | \$ - | \$ (69,041) | \$ 1,091,931 | \$ 68,408 |
| 2003 - \$13,490,703 - 2.00 - 5.25% | | | | | |
| Sewerage System Refunding | | | | | |
| Bonds, Series 2003 | 6,510,000 | - | (975,000) | 5,535,000 | 1,015,000 |
| 2010 - \$6,356,928 - 2.00-4.75% | | | | | |
| Sewer Refunding | 5,941,784 | - | (410,518) | 5,531,266 | 416,229 |
| 2010 - \$450,000 - 2.00-4.75% | | | | | |
| Water Refunding | 380,000 | - | (75,000) | 305,000 | 75,000 |
| TOTAL GENERAL | | | | | |
| OBLIGATION BONDS | 13,992,756 | - | (1,529,559) | 12,463,197 | 1,574,637 |
| OPWC LOANS: | | | | | |
| 1994 - \$259,696 - 0% | | | | | |
| Sewer Project #487 - Repairs & Replacements | 32,313 | - | (12,926) | 19,387 | 12,926 |
| 1992 - \$289,500 - 0% | | | | | |
| Sewer Project #465 Repairs | 7,238 | - | (7,238) | - | - |
| 2010 - \$199,714 - 0% | | | | | |
| Sewer Project #525 Repairs & Replacement | 179,742 | - | (19,972) | 159,770 | 19,972 |
| 1998 - \$777,040 - 0% | | | | | |
| Sewer Project #501 | 233,112 | - | (38,852) | 194,260 | 38,852 |
| TOTAL OPWC LOANS | 452,405 | - | (78,988) | 373,417 | 71,750 |
| OWDA LOANS: | | | | | |
| 1995 - \$2,384,813 | | | | | |
| Sewer Project #491 4.52% | 650,307 | - | (175,453) | 474,854 | 183,545 |
| 1996 - \$2,924,222 | | | | | |
| Sewer Project #475 4.52% | 1,031,313 | - | (188,903) | 842,410 | 197,210 |
| 1997 - \$2,800,421 | | | | | |
| Sewer Project #449 4.12% | 1,188,807 | - | (163,024) | 1,025,783 | 169,810 |
| 1998 - \$5,461,604 | | | | | |
| Sewer Project #493 3.50% | 2,645,512 | - | (291,946) | 2,353,566 | 302,253 |
| 1998 - \$1,525,683 | | | | | |
| Sewer Project #504 3.91% | 725,641 | - | (84,992) | 640,649 | 88,346 |
| 2001 - \$4,691,450 | | | | | |
| Nimishillen 5.27% | 3,168,967 | - | (175,080) | 2,993,887 | 184,427 |
| 2010 - \$403,712 | | | | | |
| Sewer Project #561 - 3.25% | 306,664 | - | (26,682) | 279,982 | 33,537 |
| 2010 - \$226,911 | | | | | |
| Sewer Project #525-C3 - 3.25% | 111,878 | - | (1,651) | 110,227 | 13,203 |
| TOTAL OWDA LOANS | 9,829,089 | - | (1,107,731) | 8,721,358 | 1,172,331 |
| COMPENSATED ABSENCES | 921,971 | 146,713 | (270,476) | 798,208 | 106,650 |
| TOTAL BUSINESS-TYPE ACTIVITIES | \$ 25,196,221 | \$ 146,713 | \$ (2,986,754) | \$ 22,356,180 | \$ 2,925,368 |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

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 were paid from the fund which utilized the assets. Claims are paid from the self-insurance and workers' compensation internal service funds.

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

During 2012, the County was awarded a loan from OPWC in the amount of \$550,000 for the Battlesburg St. bridge project. At December 31, 2012, the County had only received proceeds of \$259,301. Since the loan is not fully drawn, the amortization schedule is not available and is not included in the summary below.

The County's voted legal debt margin was \$176,197,330 with an unvoted debt margin of \$71,078,932 at December 31, 2012.

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

| <i>Fiscal Year</i> | <i>Governmental Activities</i> | | | | | |
|------------------------|---------------------------------|---------------------|---------------------|------------------|---------------------|--|
| | <i>Special Assessment Bonds</i> | | <i>SIB Loan</i> | | <i>OPWC Loans</i> | |
| | <i>Principal</i> | <i>Interest</i> | <i>Principal</i> | <i>Interest</i> | <i>Principal</i> | |
| 2013 | \$ 397,433 | \$ 186,275 | \$ 475,119 | \$ 40,529 | \$ 134,683 | |
| 2014 | 407,639 | 175,398 | 489,479 | 26,169 | 134,682 | |
| 2015 | 419,252 | 163,114 | 504,273 | 11,374 | 134,683 | |
| 2016 | 343,723 | 147,356 | 291,446 | - | 134,682 | |
| 2017 | 296,765 | 132,509 | - | - | 134,683 | |
| 2018-2022 | 1,558,255 | 451,114 | - | - | 673,414 | |
| 2023-2027 | 934,965 | 146,740 | - | - | 645,485 | |
| 2028-2032 | 175,557 | 15,864 | - | - | 373,861 | |
| 2033-2037 | - | - | - | - | 341,386 | |
| 2038-2040 | - | - | - | - | 158,462 | |
| <i>Totals</i> | <u>\$ 4,533,589</u> | <u>\$ 1,418,370</u> | <u>\$ 1,760,317</u> | <u>\$ 78,072</u> | <u>\$ 2,866,021</u> | |

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

During 2010, the County issued bonds worth \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2012, \$2,355,000 of these bonds is considered defeased. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

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

| Fiscal Year | Business-Type Activities | | | | |
|----------------|--------------------------|---------------------|---------------------|---------------------|-------------------|
| | General Obligation Bonds | | OWDA Loans | | OPWC Loans |
| | Principal | Interest | Principal | Interest | Principal |
| 2013 | \$ 1,574,637 | \$ 538,340 | \$ 1,172,331 | \$ 366,270 | \$ 71,750 |
| 2014 | 1,619,430 | 488,058 | 1,222,073 | 316,526 | 65,284 |
| 2015 | 1,697,817 | 417,973 | 1,172,412 | 264,628 | 58,823 |
| 2016 | 1,773,344 | 342,897 | 1,117,995 | 217,475 | 58,824 |
| 2017 | 1,490,302 | 261,748 | 930,558 | 173,184 | 58,823 |
| 2018-2022 | 1,643,190 | 811,946 | 2,468,891 | 415,751 | 59,913 |
| 2023-2027 | 1,645,034 | 455,369 | 637,098 | 42,515 | - |
| 2028-2030 | 1,019,443 | 98,374 | - | - | - |
| Totals | \$ 12,463,197 | \$ 3,414,705 | \$ 8,721,358 | \$ 1,796,349 | \$ 373,417 |

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, 2012, the bonds have been repaid and are considered to be defeased. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 18. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$4.5 million in bonds issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2012, principal and interest paid totaled \$596,214. At December 31, 2012, the outstanding balance for the special assessment bonds was \$4,533,589 and payments were scheduled to be made through the year 2028.

NOTE 19. NOTES PAYABLE

The County issued bond anticipation notes to finance sewer projects during the year. These notes are due during 2013. The following is a schedule of the activity for the year:

| | <u>Outstanding</u> <u>1/1/2012</u> | <u>Additions</u> | <u>Reductions</u> | <u>Outstanding</u> <u>12/31/2012</u> |
|---------------------|---------------------------------------|------------------|-------------------|---|
| Project 559 - 0.91% | \$ - | \$ 470,000 | \$ - | \$ 470,000 |

NOTE 20. RESTATEMENT OF FUND BALANCE AND NET POSITION

Fund balance and net position have been restated due to an accounting change in the prior year's receipting of debt proceeds. The restatement had the following effect on the County's governmental fund balances as previously reported:

| | <u>Other</u> <u>Governmental</u> |
|---|-------------------------------------|
| Fund Balance Previously Reported at December 31, 2011 | \$ 27,616,961 |
| Restatement of Cash Balance | <u>(1,810,517)</u> |
| Restated Fund Balance at January 1, 2012 | <u>\$ 25,806,444</u> |

The restatement had the following effect on net position previously reported:

| | <u>Governmental</u> <u>Activities</u> | <u>Business-Type</u> <u>Activities</u> | <u>Total</u> | <u>Sewer</u> <u>Fund</u> |
|---|--|---|-----------------------|-----------------------------|
| Net Position Previously Reported at December 31, 2011 | \$ 313,344,467 | \$ 119,834,683 | \$ 433,179,150 | \$ 112,131,453 |
| Restatement of Cash Balance | <u>(1,810,517)</u> | <u>1,810,517</u> | <u>0</u> | <u>1,810,517</u> |
| Restated Net Position at January 1, 2012 | <u>\$ 311,533,950</u> | <u>\$ 121,645,200</u> | <u>\$ 433,179,150</u> | <u>\$ 113,941,970</u> |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

NOTE 21. FUND BALANCES

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

| | General | Board of Developmental Disabilities | Mental Health | Children's Services | Public Assistance | Other Governmental Funds | Total |
|---------------------------|----------------------|---|----------------------|------------------------|----------------------|--------------------------------|-----------------------|
| Nonspendable for: | | | | | | | |
| Materials & Supplies | | | | | | | |
| Inventory | \$ 320,394 | \$ 222,787 | \$ 4,277 | \$ 0 | \$ 46,324 | \$ 1,162,780 | \$ 1,756,562 |
| Prepaid Items | 366,249 | 201,873 | 44,663 | 129,112 | 237,041 | 0 | 978,938 |
| Unclaimed Monies | 1,028,742 | 0 | 0 | 0 | 0 | 0 | 1,028,742 |
| Other Purposes | 312,059 | 0 | 0 | 0 | 0 | 0 | 312,059 |
| Total Nonspendable | 2,027,444 | 424,660 | 48,940 | 129,112 | 283,365 | 1,162,780 | 4,076,301 |
| Restricted for: | | | | | | | |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 324,169 | 324,169 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 341,362 | 341,362 |
| Road & Bridge Repair | 0 | 0 | 0 | 0 | 0 | 4,600,071 | 4,600,071 |
| Real Estate Assessment | 0 | 0 | 0 | 0 | 0 | 3,053,779 | 3,053,779 |
| Community Development | 0 | 0 | 0 | 0 | 0 | 1,731,051 | 1,731,051 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 5,019,773 | 5,019,773 |
| Health & Human Services | 0 | 37,396,501 | 10,648,969 | 9,304,541 | 9,554,337 | 341,709 | 67,246,057 |
| Other Purposes | 0 | 0 | 0 | 0 | 0 | 13,316,559 | 13,316,559 |
| Total Restricted | 0 | 37,396,501 | 10,648,969 | 9,304,541 | 9,554,337 | 28,728,473 | 95,632,821 |
| Committed for: | | | | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 1,082,559 | 1,082,559 |
| Building Inspections | 689,720 | 0 | 0 | 0 | 0 | 0 | 689,720 |
| Other Purposes | 83,115 | 0 | 0 | 0 | 0 | 490,259 | 573,374 |
| Total Committed | 772,835 | 0 | 0 | 0 | 0 | 1,572,818 | 2,345,653 |
| Assigned for: | | | | | | | |
| Legislative and Executive | 1,231,881 | 0 | 0 | 0 | 0 | 0 | 1,231,881 |
| Judicial | 198,331 | 0 | 0 | 0 | 0 | 0 | 198,331 |
| Public Safety | 3,012,092 | 0 | 0 | 0 | 0 | 0 | 3,012,092 |
| Public Works | 15,973 | 0 | 0 | 0 | 0 | 0 | 15,973 |
| Human Services | 52,335 | 0 | 0 | 0 | 0 | 0 | 52,335 |
| Subsequent Year | | | | | | | |
| Appropriations | 1,859,160 | 0 | 0 | 0 | 0 | 0 | 1,859,160 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 6,775 | 6,775 |
| Total Assigned | 6,369,772 | 0 | 0 | 0 | 0 | 6,775 | 6,376,547 |
| Unassigned | 8,209,521 | 0 | 0 | 0 | 0 | (162,244) | 8,047,277 |
| Total Fund Balance | \$ 17,379,572 | \$ 37,821,161 | \$ 10,697,909 | \$ 9,433,653 | \$ 9,837,702 | \$ 31,308,602 | \$ 116,478,599 |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

NOTE 22. 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 2012, the County contributed \$4,007,735 to the System, which represents approximately 60 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$518,442 to the Council in 2012. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. In 2012, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 23. 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 2012, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

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 2012, no monies were received from the County.

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

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, 2012 the Network was holding \$1,431,917 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

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

NOTE 24. 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 2012.

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 2012.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

NOTE 25. RELATED PARTY TRANSACTIONS

During 2012, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$2,370 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 \$1,636,771.

NOTE 26. CONTINGENT LIABILITIES

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

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

NOTE 27. 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 2012. The Hospital's total assets comprised less than 1 percent of total Enterprise Fund Assets at December 31, 2012. Costs associated with closing the facility are not significant. During 2012 the County transferred the remaining cash balance in the fund of \$10 to 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 28. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

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

B. Basis of Accounting

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2012

C. Basis of Presentation

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

The Workshops had no permanently restricted net position at December 31, 2012.

D. Cash and Investments

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

E. Concentration of Credit Risk

At December 31, 2012, the Workshops cash and investment balances per the banks were not in excess of the insured limits.

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

F. Investments

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

G. Property and Equipment

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

H. Contributions

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

I. Risk Management

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

J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by SCBDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by SCBDD. These in-kind contributions have been computed by SCBDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,636,771 for 2012.

At December 31, 2012, SCBDD owed the Workshops \$19,049 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$19,309,420 at December 31, 2012.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2012:

| | |
|-------------------------------------|-------------------|
| <i>Cash and Investments</i> | \$ 26,597 |
| <i>Mutual Funds</i> | 544,521 |
| <i>Exchange Traded Funds</i> | 102,284 |
| <i>Real Estate Investment Trust</i> | <u>60,000</u> |
| | <u>\$ 733,402</u> |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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> | \$ 9,105 |
| <i>Work in Progress</i> | 34,024 |
| <i>Finished Goods</i> | <u>37,763</u> |
| | <u>\$ 80,892</u> |

M. Use of Estimates

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

N. Compensated Absences

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

O. Obligations Under Capital Lease

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

Capitalized equipment under capital lease is as follows at December 31, 2012:

| | |
|--------------------------------------|------------------|
| <i>Cost</i> | \$ 43,823 |
| <i>Less Accumulated Amortization</i> | <u>27,725</u> |
| | <u>\$ 16,098</u> |

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

The obligations under capital lease at December 31, 2012 consist of the following:

| | |
|--|-----------------|
| Total Future Minimum Payments | \$ 8,765 |
| Interest Deferred Therein | 990 |
| Net Present Value of Future Minimum Payments | <u>\$ 7,775</u> |

At December 31, 2012 the future minimum payments on the capital lease for 2013 are \$8,765.

NOTE 29. 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 2012, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

C. Reporting Entity

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

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.

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

E. Cash and Investments

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

F. Deposits and Investments

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

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

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

Investments The District had investments with a fair value of \$349,003 in STAROhio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

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. STAROhio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAROhio as of June 30, 2012, is 53 days and carries a rating of AAAM by Standard and Poor's.

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

NOTE 30. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Basis of Accounting

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

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

C. Fund Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2012*

D. Budgetary Process

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

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

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

E. Property, Plant and Equipment

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

F. Deposits and Investments

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

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

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

Deposits Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. For 2012, of bank balances totaling \$2,145,454, \$2,137,722 was exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2012

Beginning January 1, 2013, noninterest-bearing accounts will no longer be insured separately from the County other accounts at the same financial institution. Instead, noninterest-bearing and interest-bearing accounts will collectively be insured up to a coverage limit of \$250,000, at each separate financial institution.

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 2012, the Port Authority paid the SDB \$55,184 for servicing the loans.

I. Capital Assets

During 2012, the Port Authority sold land previously valued at \$265,000.

J. Debt

At December 31, 2012, debt outstanding totaled \$6,973,523. This consists of two loans from the Ohio Water Development Authority (OWDA) and one loan from the Ohio Air Quality Development Authority. The OWDA loans were used for the construction of buildings. The Ohio Air Quality Development Authority loan was used to assist in financing the Timken Wind Energy project. The Port Authority has not received an amortization schedule for the Ohio Air Quality Development Authority loan.

Amortization of the debt, including interest, is scheduled as follows:

| <i>Fiscal Year</i> | <i>OWDA Superior</i> | <i>OWDA Shearers</i> |
|------------------------|--------------------------|--------------------------|
| 2013 | \$ 336,335 | \$ 283,146 |
| 2014 | 336,335 | 283,146 |
| 2015 | 336,335 | 283,146 |
| 2016 | 336,335 | 283,146 |
| 2017 | 336,335 | 283,146 |
| 2018-2022 | 1,099,005 | 1,415,732 |
| 2023-2026 | - | 991,013 |
| | <u>\$ 2,780,680</u> | <u>\$ 3,822,475</u> |

K. Loans Receivable

As of December 31, 2012, the loan receivable amount totaled \$5,658,523. The revenue will be utilized to retire the corresponding debt related to previous projects.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2012*

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 revenue derived from the sales and use tax to be used strictly for criminal justice expenditures.

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2012*

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.

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

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

Nonmajor Debt Service Funds

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2012*

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2012

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|--------------------------------------|--|--|
| Assets | | | | |
| Cash and Investments | \$ 20,867,270 | \$ 309,177 | \$ 1,755,758 | \$ 22,932,205 |
| Cash and Investments with Fiscal & Escrow Agents | 853,722 | - | - | 853,722 |
| Property Taxes Receivable | 585,850 | - | - | 585,850 |
| Sales Taxes Receivable | 6,683,572 | - | - | 6,683,572 |
| Accounts Receivable | 180,513 | - | - | 180,513 |
| Special Assessments Receivable | - | 6,726,313 | - | 6,726,313 |
| Interfund Receivable | 77,090 | 14,992 | - | 92,082 |
| Intergovernmental Receivable | 13,861,741 | - | 1,122,064 | 14,983,805 |
| Materials and Supplies Inventory | 1,162,780 | - | - | 1,162,780 |
| Loans Receivable | 3,090,502 | - | - | 3,090,502 |
| Total Assets | <u>\$ 47,363,040</u> | <u>\$ 7,050,482</u> | <u>\$ 2,877,822</u> | <u>\$ 57,291,344</u> |
| Liabilities | | | | |
| Accounts Payable | \$ 281,235 | \$ - | \$ - | \$ 281,235 |
| Accrued Wages | 1,355,741 | - | - | 1,355,741 |
| Matured Compensated Absences | 12,754 | - | - | 12,754 |
| Contracts Payable | 357,240 | - | 1,456,473 | 1,813,713 |
| Intergovernmental Payable | 511,836 | - | - | 511,836 |
| Retainage Payable | 853,722 | - | - | 853,722 |
| Interfund Payable | 77,090 | - | - | 77,090 |
| Deferred Revenue | 14,197,441 | 6,726,313 | 152,897 | 21,076,651 |
| Total Liabilities | <u>17,647,059</u> | <u>6,726,313</u> | <u>1,609,370</u> | <u>25,982,742</u> |
| Fund Balances | | | | |
| Nonspendable | 1,162,780 | - | - | 1,162,780 |
| Restricted | 28,062,942 | 324,169 | 341,362 | 28,728,473 |
| Committed | 490,259 | - | 1,082,559 | 1,572,818 |
| Assigned | - | - | 6,775 | 6,775 |
| Unassigned | - | - | (162,244) | (162,244) |
| Total Fund Balances | <u>29,715,981</u> | <u>324,169</u> | <u>1,268,452</u> | <u>31,308,602</u> |
| Total Liabilities and Fund Balances | <u>\$ 47,363,040</u> | <u>\$ 7,050,482</u> | <u>\$ 2,877,822</u> | <u>\$ 57,291,344</u> |

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2012

| | Victim Assistance | Youth Services | Pass Through Grants | Justice System Sales Tax | HOME Program |
|--|----------------------|---------------------|------------------------|--------------------------------|---------------------|
| Assets | | | | | |
| Cash and Investments | \$ 46,114 | \$ 1,069,828 | \$ 42,829 | \$ 1,362,619 | \$ 12,969 |
| Cash and Investments with Fiscal & Escrow Agents | - | - | - | - | - |
| Property Taxes Receivable | - | - | - | - | - |
| Sales Taxes Receivable | - | - | - | 6,683,572 | - |
| Accounts Receivable | - | - | 4,287 | - | - |
| Interfund Receivable | - | - | - | - | - |
| Intergovernmental Receivable | 25,103 | 367,741 | - | - | 2,082,209 |
| Materials and Supplies Inventory | - | 462 | - | - | - |
| Loans Receivable | - | - | - | - | 1,778,501 |
| Total Assets | \$ 71,217 | \$ 1,438,031 | \$ 47,116 | \$ 8,046,191 | \$ 3,873,679 |
| Liabilities | | | | | |
| Accounts Payable | \$ - | \$ 21,596 | \$ - | \$ 20,051 | \$ 8,393 |
| Accrued Wages | - | 44,799 | - | 628,442 | - |
| Matured Compensated Absences | - | - | - | - | - |
| Contracts Payable | - | - | - | - | - |
| Intergovernmental Payable | - | 13,751 | - | 188,055 | - |
| Retainage Payable | - | - | - | - | - |
| Interfund Payable | - | - | - | - | - |
| Deferred Revenue | - | 367,741 | - | 2,582,741 | 1,936,896 |
| Total Liabilities | - | 447,887 | - | 3,419,289 | 1,945,289 |
| Fund Balances | | | | | |
| Nonspendable | - | 462 | - | - | - |
| Restricted | 71,217 | 989,682 | 47,116 | 4,626,902 | 1,928,390 |
| Committed | - | - | - | - | - |
| Total Fund Balances | 71,217 | 990,144 | 47,116 | 4,626,902 | 1,928,390 |
| Total Liabilities and Fund Balances | \$ 71,217 | \$ 1,438,031 | \$ 47,116 | \$ 8,046,191 | \$ 3,873,679 |

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| <u>911 System</u> | <u>Child Assault Prosecution</u> | <u>Community Development</u> | <u>Coroner Laboratory</u> | <u>Computer Technology</u> | <u>Delinquent Tax Assessment and Collection</u> |
|---------------------|----------------------------------|------------------------------|---------------------------|----------------------------|---|
| \$ 3,163,501 | \$ 76,373 | \$ 365,281 | \$ 343,790 | \$ 4,525,160 | \$ 582,235 |
| - | - | 6,136 | - | - | - |
| 585,850 | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | 163,456 | - |
| - | - | - | - | 77,090 | - |
| 121,707 | - | 3,667,918 | 22,875 | - | - |
| - | - | 4,935 | - | 2,160 | - |
| - | - | 1,312,001 | - | - | - |
| <u>\$ 3,871,058</u> | <u>\$ 76,373</u> | <u>\$ 5,356,271</u> | <u>\$ 366,665</u> | <u>\$ 4,767,866</u> | <u>\$ 582,235</u> |
| | | | | | |
| \$ 9,867 | \$ - | \$ 13,127 | \$ - | \$ 39,171 | \$ - |
| 32,074 | - | - | - | 46,018 | 12,905 |
| - | - | - | - | - | - |
| 1,466 | - | 2,888 | - | 37,597 | - |
| 32,319 | - | 830 | - | 18,058 | 3,597 |
| - | - | 6,136 | - | - | - |
| - | - | - | - | - | - |
| <u>644,034</u> | <u>-</u> | <u>3,597,304</u> | <u>17,320</u> | <u>-</u> | <u>-</u> |
| | | | | | |
| <u>719,760</u> | <u>-</u> | <u>3,620,285</u> | <u>17,320</u> | <u>140,844</u> | <u>16,502</u> |
| | | | | | |
| - | - | 4,935 | - | 2,160 | - |
| 3,151,298 | 76,373 | 1,731,051 | 349,345 | 4,624,862 | 565,733 |
| - | - | - | - | - | - |
| <u>3,151,298</u> | <u>76,373</u> | <u>1,735,986</u> | <u>349,345</u> | <u>4,627,022</u> | <u>565,733</u> |
| | | | | | |
| <u>\$ 3,871,058</u> | <u>\$ 76,373</u> | <u>\$ 5,356,271</u> | <u>\$ 366,665</u> | <u>\$ 4,767,866</u> | <u>\$ 582,235</u> |

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2012

| | Dog and Kennel | Immobilization and Impoundment | In-Home Detention | Motor Vehicle and Gas Tax | Jail Commissary |
|--|-------------------|--------------------------------------|----------------------|---------------------------------|--------------------|
| Assets | | | | | |
| Cash and Investments | \$ 226,842 | \$ 42,726 | \$ 428 | \$ 2,945,640 | \$ 91,183 |
| Cash and Investments with Fiscal & Escrow Agents | - | - | - | 847,586 | - |
| Property Taxes Receivable | - | - | - | - | - |
| Sales Taxes Receivable | - | - | - | - | - |
| Accounts Receivable | - | - | - | - | - |
| Interfund Receivable | - | - | - | - | - |
| Intergovernmental Receivable | - | - | - | 6,915,873 | - |
| Materials and Supplies Inventory | - | - | - | 1,108,570 | 16,937 |
| Loans Receivable | - | - | - | - | - |
| Total Assets | \$ 226,842 | \$ 42,726 | \$ 428 | \$ 11,817,669 | \$ 108,120 |
| Liabilities | | | | | |
| Accounts Payable | \$ 2,707 | \$ - | \$ - | \$ 74,874 | \$ 5,327 |
| Accrued Wages | 23,215 | - | - | 346,773 | - |
| Matured Compensated Absences | - | - | - | 10,149 | - |
| Contracts Payable | - | - | - | 157,131 | - |
| Intergovernmental Payable | 6,801 | - | - | 166,389 | - |
| Retainage Payable | - | - | - | 847,586 | - |
| Interfund Payable | - | - | - | - | - |
| Deferred Revenue | - | - | - | 4,506,126 | - |
| Total Liabilities | 32,723 | - | - | 6,109,028 | 5,327 |
| Fund Balances | | | | | |
| Nonspendable | - | - | - | 1,108,570 | 16,937 |
| Restricted | 194,119 | 42,726 | 428 | 4,600,071 | 85,856 |
| Committed | - | - | - | - | - |
| Total Fund Balances | 194,119 | 42,726 | 428 | 5,708,641 | 102,793 |
| Total Liabilities and Fund Balances | \$ 226,842 | \$ 42,726 | \$ 428 | \$ 11,817,669 | \$ 108,120 |

| Probate Court Conduct Business | Real Estate Assessment | Law Library | Other Public Safety | Other | Total |
|---|---------------------------|-------------------|---------------------------|-------------------|----------------------|
| \$ 2,811 | \$ 3,261,862 | \$ 172,270 | \$ 2,211,033 | \$ 321,776 | \$ 20,867,270 |
| - | - | - | - | - | 853,722 |
| - | - | - | - | - | 585,850 |
| - | - | - | - | - | 6,683,572 |
| - | - | - | 6,307 | 6,463 | 180,513 |
| - | - | - | - | - | 77,090 |
| - | - | 31,091 | 583,919 | 43,305 | 13,861,741 |
| - | - | 1,655 | 28,061 | - | 1,162,780 |
| - | - | - | - | - | 3,090,502 |
| <u>\$ 2,811</u> | <u>\$ 3,261,862</u> | <u>\$ 205,016</u> | <u>\$ 2,829,320</u> | <u>\$ 371,544</u> | <u>\$ 47,363,040</u> |
| \$ - | \$ 41,193 | \$ 38,679 | \$ 6,250 | \$ - | \$ 281,235 |
| - | 126,222 | 6,519 | 86,073 | 2,701 | 1,355,741 |
| - | 2,605 | - | - | - | 12,754 |
| - | - | - | 158,158 | - | 357,240 |
| - | 38,063 | 1,812 | 41,336 | 825 | 511,836 |
| - | - | - | - | - | 853,722 |
| - | - | - | 73,425 | 3,665 | 77,090 |
| - | - | - | 512,484 | 32,795 | 14,197,441 |
| - | <u>208,083</u> | <u>47,010</u> | <u>877,726</u> | <u>39,986</u> | <u>17,647,059</u> |
| - | - | 1,655 | 28,061 | - | 1,162,780 |
| 2,811 | 3,053,779 | 156,351 | 1,433,274 | 331,558 | 28,062,942 |
| - | - | - | 490,259 | - | 490,259 |
| <u>2,811</u> | <u>3,053,779</u> | <u>158,006</u> | <u>1,951,594</u> | <u>331,558</u> | <u>29,715,981</u> |
| <u>\$ 2,811</u> | <u>\$ 3,261,862</u> | <u>\$ 205,016</u> | <u>\$ 2,829,320</u> | <u>\$ 371,544</u> | <u>\$ 47,363,040</u> |

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2012

| | Special Assessment Bond Retirement | General Obligation Bond Retirement | Total |
|--|---|---|---------------------|
| Assets | | | |
| Cash and Investments | \$ 108,237 | \$ 200,940 | \$ 309,177 |
| Special Assessments Receivable | 6,726,313 | - | 6,726,313 |
| Interfund Receivable | 14,992 | - | 14,992 |
| Total Assets | \$ 6,849,542 | \$ 200,940 | \$ 7,050,482 |
| Liabilities | | | |
| Deferred Revenue | \$ 6,726,313 | \$ - | \$ 6,726,313 |
| Total Liabilities | 6,726,313 | - | 6,726,313 |
| Fund Balances | | | |
| Restricted | 123,229 | 200,940 | 324,169 |
| Total Fund Balances | 123,229 | 200,940 | 324,169 |
| Total Liabilities and Fund Balances | \$ 6,849,542 | \$ 200,940 | \$ 7,050,482 |

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2012

| | Jail Capital Improvements | Developmental Disabilities Capital | Courthouse Restoration | Ditch Maintenance | Engineer's Construction |
|--|------------------------------|--|---------------------------|------------------------|----------------------------|
| Assets | | | | | |
| Cash and Investments | \$ 6,775 | \$ 661,011 | \$ 35,375 | \$ 5,413 | \$ - |
| Intergovernmental Receivable | - | - | - | - | 1,122,064 |
| Total Assets | <u>\$ 6,775</u> | <u>\$ 661,011</u> | <u>\$ 35,375</u> | <u>\$ 5,413</u> | <u>\$ 1,122,064</u> |
| Liabilities | | | | | |
| Contracts Payable | - | \$ 325,062 | - | - | \$ 1,131,411 |
| Deferred Revenue | - | - | - | - | 152,897 |
| Total Liabilities | <u>-</u> | <u>325,062</u> | <u>-</u> | <u>-</u> | <u>1,284,308</u> |
| Fund Balances | | | | | |
| Restricted | - | 335,949 | - | 5,413 | - |
| Committed | - | - | 35,375 | - | - |
| Assigned | 6,775 | - | - | - | - |
| Unassigned | - | - | - | - | (162,244) |
| Total Fund Balances (Deficits) | <u>6,775</u> | <u>335,949</u> | <u>35,375</u> | <u>5,413</u> | <u>(162,244)</u> |
| Total Liabilities and Fund Balances | <u>\$ 6,775</u> | <u>\$ 661,011</u> | <u>\$ 35,375</u> | <u>\$ 5,413</u> | <u>\$ 1,122,064</u> |

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| <u>Permanent Improvement</u> | <u>Survey Monument</u> | <u>Total</u> |
|----------------------------------|----------------------------|---------------------|
| \$ 1,046,446 | \$ 738 | \$ 1,755,758 |
| <u>-</u> | <u>-</u> | <u>1,122,064</u> |
| <u>\$ 1,046,446</u> | <u>\$ 738</u> | <u>\$ 2,877,822</u> |
| | | |
| \$ - | \$ - | \$ 1,456,473 |
| <u>-</u> | <u>-</u> | <u>152,897</u> |
| <u>-</u> | <u>-</u> | <u>1,609,370</u> |
| | | |
| - | - | 341,362 |
| 1,046,446 | 738 | 1,082,559 |
| - | - | 6,775 |
| <u>-</u> | <u>-</u> | <u>(162,244)</u> |
| | | |
| <u>1,046,446</u> | <u>738</u> | <u>1,268,452</u> |
| | | |
| <u>\$ 1,046,446</u> | <u>\$ 738</u> | <u>\$ 2,877,822</u> |

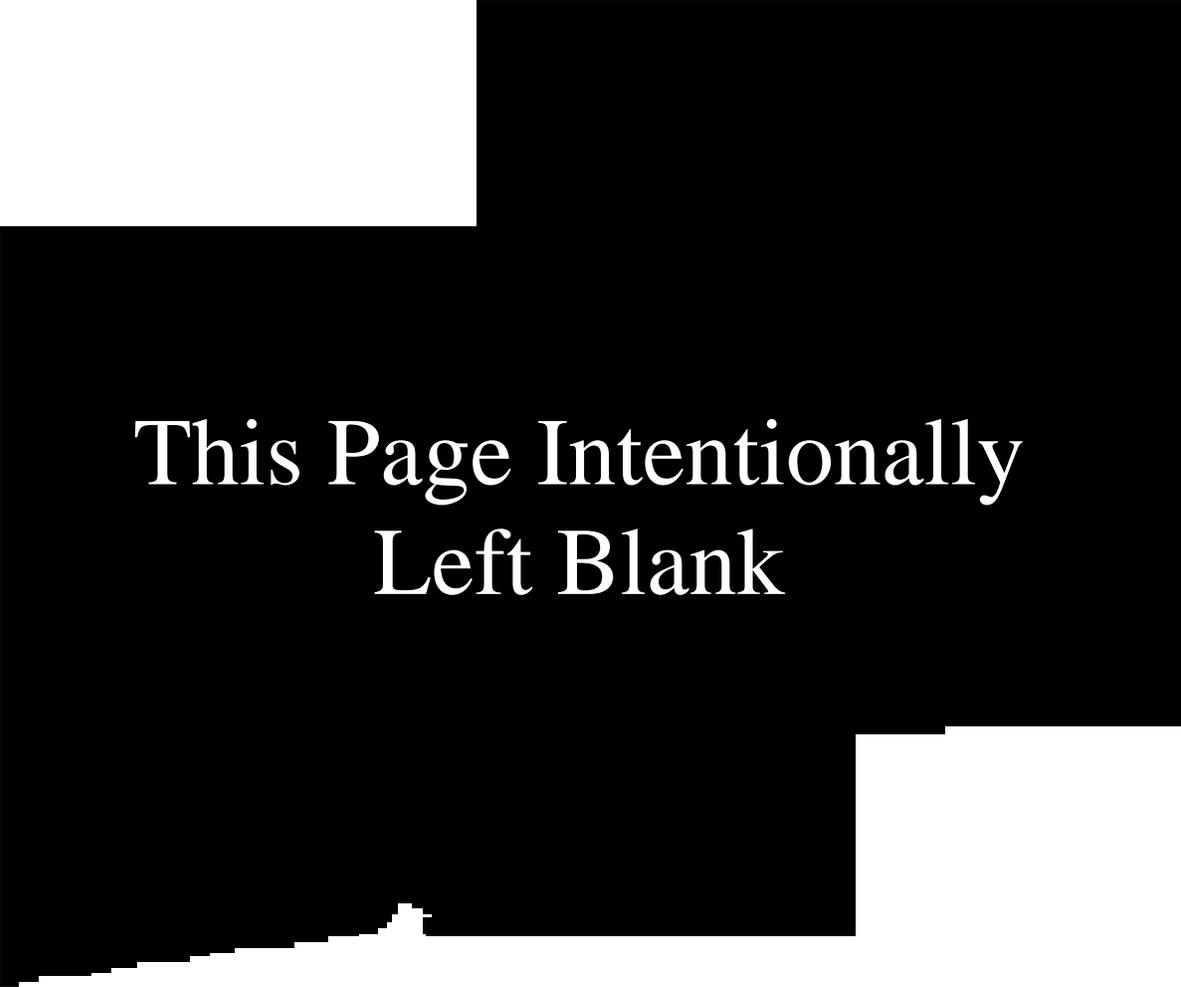
STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Fund | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|-------------------------------------|--|--|
| Revenues | | | | |
| Property and Other Local Taxes | \$ 542,018 | \$ - | \$ - | \$ 542,018 |
| Permissive Sales Tax | 20,302,190 | - | - | 20,302,190 |
| Charges for Services | 9,323,350 | - | - | 9,323,350 |
| Licenses and Permits | 124,839 | - | - | 124,839 |
| Fines and Forfeitures | 627,933 | - | - | 627,933 |
| Intergovernmental | 21,782,872 | - | 10,853,371 | 32,636,243 |
| Special Assessments | - | 622,740 | - | 622,740 |
| Interest | 316 | - | - | 316 |
| Other | <u>1,200,620</u> | <u>-</u> | <u>2,375</u> | <u>1,202,995</u> |
| Total Revenues | <u>53,904,138</u> | <u>622,740</u> | <u>10,855,746</u> | <u>65,382,624</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government: | | | | |
| Legislative and Executive | 6,512,703 | - | - | 6,512,703 |
| Judicial | 6,363,975 | - | - | 6,363,975 |
| Public Safety | 14,326,559 | - | - | 14,326,559 |
| Public Works | 18,013,721 | - | - | 18,013,721 |
| Health | 737,887 | - | - | 737,887 |
| Human Services | 536,250 | - | - | 536,250 |
| Capital Outlay | - | - | 12,349,956 | 12,349,956 |
| Intergovernmental | 81,216 | - | - | 81,216 |
| Debt Service: | | | | |
| Principal Retirement | 927,757 | 398,755 | - | 1,326,512 |
| Interest and Fiscal Charges | <u>199,509</u> | <u>207,236</u> | <u>-</u> | <u>406,745</u> |
| Total Expenditures | <u>47,699,577</u> | <u>605,991</u> | <u>12,349,956</u> | <u>60,655,524</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>6,204,561</u> | <u>16,749</u> | <u>(1,494,210)</u> | <u>4,727,100</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers In | - | - | 549,575 | 549,575 |
| Sale of Capital Assets | 25,551 | - | - | 25,551 |
| Proceeds of OPWC Loans | - | - | 259,301 | 259,301 |
| Transfers - Out | <u>(59,369)</u> | <u>-</u> | <u>-</u> | <u>(59,369)</u> |
| Total Other Financing Sources (Uses) | <u>(33,818)</u> | <u>-</u> | <u>808,876</u> | <u>775,058</u> |
| Net Change in Fund Balances | 6,170,743 | 16,749 | (685,334) | 5,502,158 |
| Fund Balances Beginning of Year (Restated) | <u>23,545,238</u> | <u>307,420</u> | <u>1,953,786</u> | <u>25,806,444</u> |
| Fund Balances End of Year | <u>\$ 29,715,981</u> | <u>\$ 324,169</u> | <u>\$ 1,268,452</u> | <u>\$ 31,308,602</u> |



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2012

| | Victim Assistance | Youth Services | Pass Through Grants | Justice System Sales Tax | HOME Program |
|--|----------------------|-------------------|------------------------|--------------------------------|---------------------|
| Revenues | | | | | |
| Property and Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Permissive Sales Tax | - | - | - | 16,463,450 | - |
| Charges for Services | - | - | 78,097 | - | - |
| Licenses and Permits | - | - | - | - | - |
| Fines and Forfeitures | - | - | - | - | - |
| Intergovernmental | 190,900 | 1,633,535 | - | - | 584,806 |
| Interest | - | - | - | - | - |
| Other | - | 4,073 | - | - | - |
| Total Revenues | <u>190,900</u> | <u>1,637,608</u> | <u>78,097</u> | <u>16,463,450</u> | <u>584,806</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| Legislative and Executive | \$ - | \$ - | \$ - | \$ 2,500,000 | \$ - |
| Judicial | - | - | - | 2,006,405 | - |
| Public Safety | - | 1,751,000 | - | 7,330,143 | - |
| Public Works | - | - | - | - | 348,069 |
| Health | - | - | - | - | - |
| Human Services | 207,429 | - | - | - | - |
| Intergovernmental | - | - | 81,216 | - | - |
| Debt Service: | | | | | |
| Principal Retirement | - | - | - | - | - |
| Interest and Fiscal Charges | - | - | - | - | - |
| Total Expenditures | <u>207,429</u> | <u>1,751,000</u> | <u>81,216</u> | <u>11,836,548</u> | <u>348,069</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(16,529)</u> | <u>(113,392)</u> | <u>(3,119)</u> | <u>4,626,902</u> | <u>236,737</u> |
| Other Financing Sources (Uses) | | | | | |
| Sale of Capital Assets | - | - | - | - | - |
| Transfers - Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | (16,529) | (113,392) | (3,119) | 4,626,902 | 236,737 |
| Fund Balances Beginning of Year | <u>87,746</u> | <u>1,103,536</u> | <u>50,235</u> | <u>-</u> | <u>1,691,653</u> |
| Fund Balances End of Year | <u>\$ 71,217</u> | <u>\$ 990,144</u> | <u>\$ 47,116</u> | <u>\$ 4,626,902</u> | <u>\$ 1,928,390</u> |

| <u>911 System</u> | <u>Child Assault Prosecution</u> | <u>Community Development</u> | <u>Coroner Laboratory</u> | <u>Computer Technology</u> | <u>Delinquent Tax Assessment and Collection</u> |
|---------------------|----------------------------------|------------------------------|---------------------------|----------------------------|---|
| \$ 542,018 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | 44,758 | 2,687,573 | 992,377 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 1,009,896 | 328,821 | 2,117,373 | - | - | - |
| - | - | 98 | - | - | - |
| <u>2,697</u> | <u>-</u> | <u>752,176</u> | <u>102</u> | <u>223,991</u> | <u>13,550</u> |
| <u>1,554,611</u> | <u>328,821</u> | <u>2,869,647</u> | <u>44,860</u> | <u>2,911,564</u> | <u>1,005,927</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 829,090 |
| - | - | - | - | 3,426,504 | - |
| 1,310,718 | - | - | 17,755 | - | - |
| - | - | 2,633,538 | - | - | - |
| - | - | - | - | - | - |
| - | 328,821 | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>1,310,718</u> | <u>328,821</u> | <u>2,633,538</u> | <u>17,755</u> | <u>3,426,504</u> | <u>829,090</u> |
| <u>243,893</u> | <u>-</u> | <u>236,109</u> | <u>27,105</u> | <u>(514,940)</u> | <u>176,837</u> |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 243,893 | - | 236,109 | 27,105 | (514,940) | 176,837 |
| <u>2,907,405</u> | <u>76,373</u> | <u>1,499,877</u> | <u>322,240</u> | <u>5,141,962</u> | <u>388,896</u> |
| <u>\$ 3,151,298</u> | <u>\$ 76,373</u> | <u>\$ 1,735,986</u> | <u>\$ 349,345</u> | <u>\$ 4,627,022</u> | <u>\$ 565,733</u> |

(continued)

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2012

| | Dog and Kennel | Immobilization and Impoundment | In-Home Detention | Motor Vehicle and Gas Tax | Jail Commissary | Probate Court Conduct Business |
|--|-------------------|--------------------------------------|----------------------|---------------------------------|--------------------|---|
| Revenues | | | | | | |
| Property and Other Local Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sales Tax | - | - | - | 3,838,740 | - | - |
| Charges for Services | 742,147 | 100 | - | 9,314 | 253,912 | 4,429 |
| Licenses and Permits | - | - | - | 12,180 | - | - |
| Fines and Forfeitures | 4,032 | - | - | 93,423 | - | - |
| Intergovernmental | - | - | - | 12,715,541 | - | - |
| Interest | - | - | - | 164 | - | - |
| Other | 33,569 | - | - | 72,600 | 6,416 | - |
| Total Revenues | <u>779,748</u> | <u>100</u> | <u>-</u> | <u>16,741,962</u> | <u>260,328</u> | <u>4,429</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General Government: | | | | | | |
| Legislative and Executive | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Judicial | - | - | - | - | - | 3,921 |
| Public Safety | - | - | - | - | 289,481 | - |
| Public Works | - | - | - | 15,032,114 | - | - |
| Health | 737,887 | - | - | - | - | - |
| Human Services | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Debt Service: | | | | | | |
| Principal Retirement | - | - | - | 927,757 | - | - |
| Interest and Fiscal Charges | - | - | - | 199,509 | - | - |
| Total Expenditures | <u>737,887</u> | <u>-</u> | <u>-</u> | <u>16,159,380</u> | <u>289,481</u> | <u>3,921</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>41,861</u> | <u>100</u> | <u>-</u> | <u>582,582</u> | <u>(29,153)</u> | <u>508</u> |
| Other Financing Sources (Uses) | | | | | | |
| Sale of Capital Assets | - | - | - | 25,551 | - | - |
| Transfers - Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>25,551</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balances | 41,861 | 100 | - | 608,133 | (29,153) | 508 |
| Fund Balances Beginning of Year | <u>152,258</u> | <u>42,626</u> | <u>428</u> | <u>5,100,508</u> | <u>131,946</u> | <u>2,303</u> |
| Fund Balances End of Year | <u>\$ 194,119</u> | <u>\$ 42,726</u> | <u>\$ 428</u> | <u>\$ 5,708,641</u> | <u>\$ 102,793</u> | <u>\$ 2,811</u> |

(continued)

| <u>Real Estate Assessment</u> | <u>Law Library</u> | <u>Other Public Safety</u> | <u>Other</u> | <u>Total</u> |
|-----------------------------------|------------------------|------------------------------------|-------------------|----------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 542,018 |
| - | - | - | - | 20,302,190 |
| 3,773,007 | 12,357 | 647,879 | 77,400 | 9,323,350 |
| - | - | 112,659 | - | 124,839 |
| 2,000 | 468,483 | 47,561 | 12,434 | 627,933 |
| - | - | 2,980,799 | 221,201 | 21,782,872 |
| - | - | 54 | - | 316 |
| <u>21,664</u> | <u>28,971</u> | <u>40,811</u> | <u>-</u> | <u>1,200,620</u> |
| <u>3,796,671</u> | <u>509,811</u> | <u>3,829,763</u> | <u>311,035</u> | <u>53,904,138</u> |
| | | | | |
| \$ 3,183,613 | \$ - | \$ - | \$ - | \$ 6,512,703 |
| - | 510,667 | 103,722 | 312,756 | 6,363,975 |
| - | - | 3,627,462 | - | 14,326,559 |
| - | - | - | - | 18,013,721 |
| - | - | - | - | 737,887 |
| - | - | - | - | 536,250 |
| - | - | - | - | 81,216 |
| - | - | - | - | 927,757 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>199,509</u> |
| <u>3,183,613</u> | <u>510,667</u> | <u>3,731,184</u> | <u>312,756</u> | <u>47,699,577</u> |
| | | | | |
| <u>613,058</u> | <u>(856)</u> | <u>98,579</u> | <u>(1,721)</u> | <u>6,204,561</u> |
| - | - | - | - | 25,551 |
| <u>-</u> | <u>-</u> | <u>(59,369)</u> | <u>-</u> | <u>(59,369)</u> |
| <u>-</u> | <u>-</u> | <u>(59,369)</u> | <u>-</u> | <u>(33,818)</u> |
| 613,058 | (856) | 39,210 | (1,721) | 6,170,743 |
| <u>2,440,721</u> | <u>158,862</u> | <u>1,912,384</u> | <u>333,279</u> | <u>23,545,238</u> |
| | | | | |
| <u>\$ 3,053,779</u> | <u>\$ 158,006</u> | <u>\$ 1,951,594</u> | <u>\$ 331,558</u> | <u>\$ 29,715,981</u> |

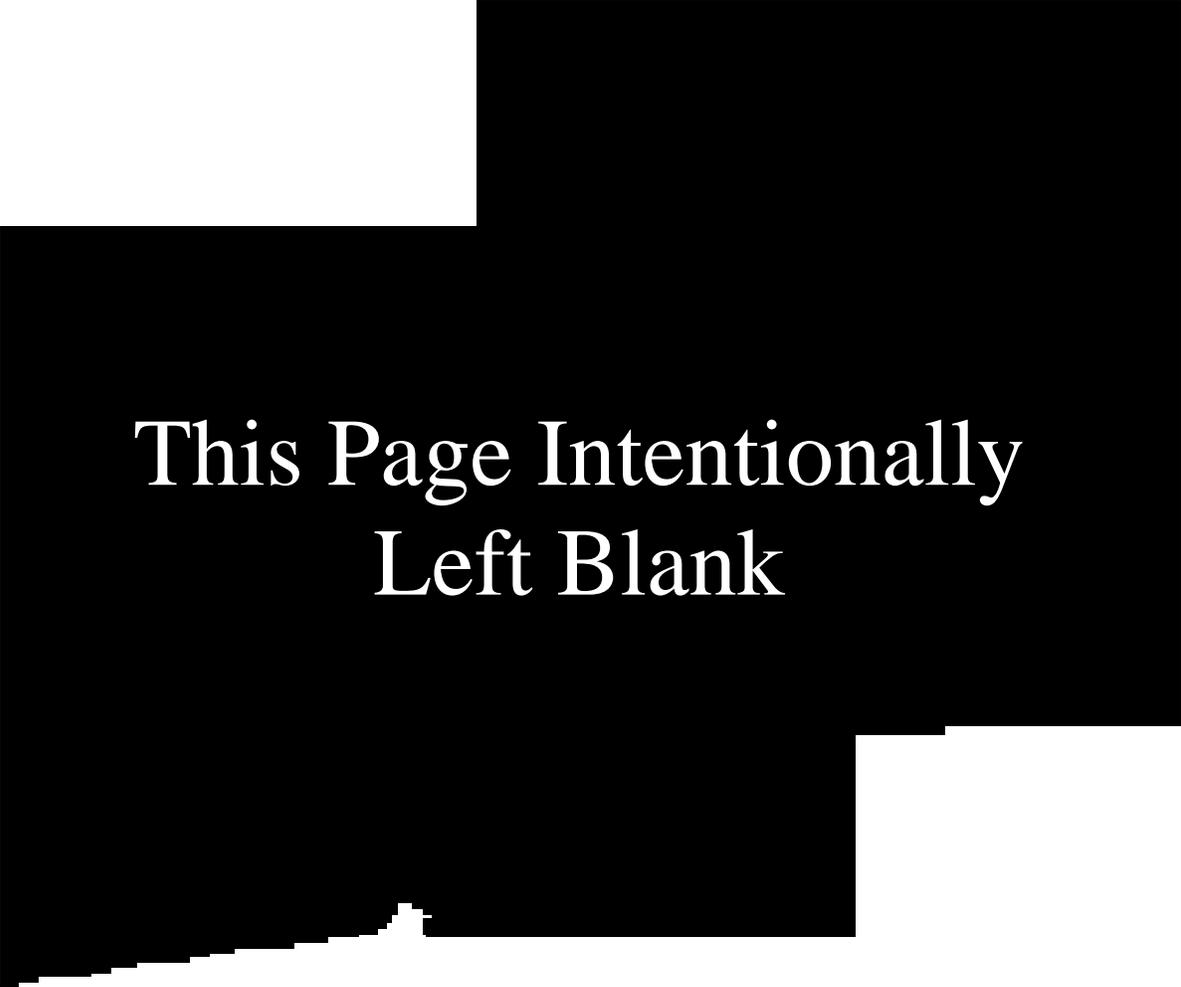
STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2012

| | Special Assessment Bond Retirement | General Obligation Bond Retirement | Total |
|---|---|---|-------------------|
| Revenues | | | |
| Special Assessments | \$ 622,740 | \$ - | \$ 622,740 |
| | | | - |
| <i>Total Revenues</i> | <u>622,740</u> | <u>-</u> | <u>622,740</u> |
| Expenditures | | | |
| Debt Service: | | | |
| Principal Retirement | \$ 398,755 | \$ - | \$ 398,755 |
| Interest and Fiscal Charges | <u>207,236</u> | <u>-</u> | <u>207,236</u> |
| <i>Total Expenditures</i> | <u>605,991</u> | <u>-</u> | <u>605,991</u> |
| <i>Net Change in Fund Balances</i> | 16,749 | - | 16,749 |
| <i>Fund Balances Beginning of Year (Restated)</i> | <u>106,480</u> | <u>200,940</u> | <u>307,420</u> |
| <i>Fund Balances End of Year</i> | <u>\$ 123,229</u> | <u>\$ 200,940</u> | <u>\$ 324,169</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, 2012

| | Jail Capital Improvements | Developmental Disabilities Capital | Courthouse Restoration | Ditch Maintenance | Engineer's Construction |
|--|------------------------------|--|---------------------------|----------------------|----------------------------|
| Revenues | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ 10,853,371 |
| Other | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,853,371</u> |
| Expenditures | | | | | |
| Capital Outlay | \$ - | \$ 533,747 | \$ - | \$ - | \$ 11,274,916 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>-</u> | <u>(533,747)</u> | <u>-</u> | <u>-</u> | <u>(421,545)</u> |
| Other Financing Sources | | | | | |
| Transfers In | - | 549,575 | - | - | - |
| Proceeds of OPWC Loans | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>259,301</u> |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>549,575</u> | <u>-</u> | <u>-</u> | <u>259,301</u> |
| Net Change in Fund Balances | - | 15,828 | - | - | (162,244) |
| Fund Balances (Deficits) Beginning of Year | <u>6,775</u> | <u>320,121</u> | <u>35,375</u> | <u>5,413</u> | <u>-</u> |
| Fund Balances (Deficits) End of Year | <u>\$ 6,775</u> | <u>\$ 335,949</u> | <u>\$ 35,375</u> | <u>\$ 5,413</u> | <u>\$ (162,244)</u> |

| <u>Permanent Improvement</u> | <u>Survey Monument</u> | <u>Total</u> |
|----------------------------------|----------------------------|----------------------|
| \$ - | \$ - | \$ 10,853,371 |
| <u>2,375</u> | <u>-</u> | <u>2,375</u> |
| <u>2,375</u> | <u>-</u> | <u>10,855,746</u> |
| | | |
| <u>\$ 540,479</u> | <u>\$ 814</u> | <u>\$ 12,349,956</u> |
| | | |
| <u>(538,104)</u> | <u>(814)</u> | <u>(1,494,210)</u> |
| | | |
| - | - | 549,575 |
| <u>-</u> | <u>-</u> | <u>259,301</u> |
| <u>-</u> | <u>-</u> | <u>808,876</u> |
| | | |
| (538,104) | (814) | (685,334) |
| <u>1,584,550</u> | <u>1,552</u> | <u>1,953,786</u> |
| | | |
| <u>\$ 1,046,446</u> | <u>\$ 738</u> | <u>\$ 1,268,452</u> |

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2012*

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 Position

Nonmajor Enterprise Funds

December 31, 2012

| | Enterprise Funds | | | | |
|---|---------------------|------------------|-----------------------|-----------------------------|---------------------|
| | Water | Molly | Sheriff's Webcheck | Auditor's License Bureau | Total |
| Assets | | | | | |
| Current Assets | | | | | |
| Cash and Investments | \$ 949,114 | \$ - | \$ 47,192 | \$ 321,949 | \$ 1,318,255 |
| Accounts Receivable | 43,762 | - | - | - | 43,762 |
| Total Current Assets | <u>992,876</u> | <u>-</u> | <u>47,192</u> | <u>321,949</u> | <u>1,362,017</u> |
| Noncurrent Assets | | | | | |
| Land and Construction in Progress | - | 26,400 | - | - | 26,400 |
| Depreciable Capital Assets, Net | 6,680,450 | 1,402 | - | - | 6,681,852 |
| Total Noncurrent Assets | <u>6,680,450</u> | <u>27,802</u> | <u>-</u> | <u>-</u> | <u>6,708,252</u> |
| Total Assets | <u>\$ 7,673,326</u> | <u>\$ 27,802</u> | <u>\$ 47,192</u> | <u>\$ 321,949</u> | <u>\$ 8,070,269</u> |
| Liabilities | | | | | |
| Current Liabilities | | | | | |
| Accounts Payable | \$ 28,212 | \$ - | \$ - | \$ - | \$ 28,212 |
| Accrued Wages | 10,218 | - | - | 13,245 | 23,463 |
| Compensated Absences Payable | 2,875 | - | - | 3,376 | 6,251 |
| Intergovernmental Payable | 2,908 | - | 1,016 | 9,618 | 13,542 |
| General Obligation Bonds Payable | 75,000 | - | - | - | 75,000 |
| Total Current Liabilities | <u>119,213</u> | <u>-</u> | <u>1,016</u> | <u>26,239</u> | <u>146,468</u> |
| Long-Term Liabilities | | | | | |
| Compensated Absences Payable (Net of Current Portion) | 12,314 | - | - | 2,339 | 14,653 |
| General Obligation Bonds Payable (Net of Current Portion) | 230,000 | - | - | - | 230,000 |
| Total Long-Term Liabilities | <u>242,314</u> | <u>-</u> | <u>-</u> | <u>2,339</u> | <u>244,653</u> |
| Total Liabilities | <u>361,527</u> | <u>-</u> | <u>1,016</u> | <u>28,578</u> | <u>391,121</u> |
| Net Position | | | | | |
| Net Investment in Capital Assets | 6,375,450 | 27,802 | - | - | 6,403,252 |
| Unrestricted | 936,349 | - | 46,176 | 293,371 | 1,275,896 |
| Total Net Position | <u>\$ 7,311,799</u> | <u>\$ 27,802</u> | <u>\$ 46,176</u> | <u>\$ 293,371</u> | <u>\$ 7,679,148</u> |

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2012

| | Enterprise Funds | | | | |
|---------------------------------------|---------------------|------------------|-----------------------|-----------------------------|---------------------|
| | Water | Molly | Sheriff's Webcheck | Auditor's License Bureau | Total |
| Operating Revenues | | | | | |
| Charges for Services | \$ 685,037 | \$ - | \$ 17,872 | \$ 432,053 | \$ 1,134,962 |
| Other | <u>2,252</u> | <u>-</u> | <u>-</u> | <u>187</u> | <u>2,439</u> |
| Total Operating Revenues | <u>687,289</u> | <u>-</u> | <u>17,872</u> | <u>432,240</u> | <u>1,137,401</u> |
| Operating Expenses | | | | | |
| Salaries | 200,501 | - | 18,762 | 237,063 | 456,326 |
| Contractual Services | 363,390 | - | - | 70,029 | 433,419 |
| Materials and Supplies | 2,050 | - | - | 8,493 | 10,543 |
| Depreciation | 192,113 | 233 | - | - | 192,346 |
| Other | <u>152</u> | <u>-</u> | <u>17,959</u> | <u>42,341</u> | <u>60,452</u> |
| Total Operating Expenses | <u>758,206</u> | <u>233</u> | <u>36,721</u> | <u>357,926</u> | <u>1,153,086</u> |
| Operating Income (Loss) | <u>(70,917)</u> | <u>(233)</u> | <u>(18,849)</u> | <u>74,314</u> | <u>(15,685)</u> |
| Non-Operating Expenses | | | | | |
| Interest and Fiscal Charges | <u>(8,387)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(8,387)</u> |
| Income (Loss) before Transfers | <u>(79,304)</u> | <u>(233)</u> | <u>(18,849)</u> | <u>74,314</u> | <u>(24,072)</u> |
| Transfers Out | <u>-</u> | <u>(10)</u> | <u>-</u> | <u>-</u> | <u>(10)</u> |
| Change in Net Position | <u>(79,304)</u> | <u>(243)</u> | <u>(18,849)</u> | <u>74,314</u> | <u>(24,082)</u> |
| Net Position Beginning of Year | <u>7,391,103</u> | <u>28,045</u> | <u>65,025</u> | <u>219,057</u> | <u>7,703,230</u> |
| Net Position End of Year | <u>\$ 7,311,799</u> | <u>\$ 27,802</u> | <u>\$ 46,176</u> | <u>\$ 293,371</u> | <u>\$ 7,679,148</u> |

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2012

| | Water | Molly | Sheriff's Webcheck | Auditor's License Bureau | Total |
|---|--------------------|-----------------|-----------------------|--------------------------------|---------------------|
| <i>Cash Flows from Operating Activities</i> | | | | | |
| Cash Received from Customers | \$ 693,181 | \$ - | \$ 17,872 | \$ 433,501 | \$ 1,144,554 |
| Cash Received from Other Operating Revenues | 2,252 | - | - | 187 | 2,439 |
| Cash Payments for Employee Services and Benefits | (201,191) | - | (18,762) | (231,841) | (451,794) |
| Cash Payments to Suppliers for Goods and Services | (390,354) | - | (367) | (73,792) | (464,513) |
| Cash Payments for Other Operating Expenses | (152) | - | (18,142) | (42,341) | (60,635) |
| <i>Net Cash Provided by Operating Activities</i> | <u>103,736</u> | <u>-</u> | <u>(19,399)</u> | <u>85,714</u> | <u>170,051</u> |
| <i>Cash Flows from Noncapital Financing Activities</i> | | | | | |
| Transfers Out | - | (10) | - | - | (10) |
| <i>Cash Flows from Capital and Related Financing Activities</i> | | | | | |
| Principal Paid on Capital Debt | (75,000) | - | - | - | (75,000) |
| Interest Paid on Capital Debt | (9,150) | - | - | - | (9,150) |
| <i>Net Cash Used for Capital and Related Financing Activities</i> | <u>(84,150)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(84,150)</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 19,586 | (10) | (19,399) | 85,714 | 85,891 |
| <i>Cash and Cash Equivalents Beginning of Year</i> | <u>929,528</u> | <u>10</u> | <u>66,591</u> | <u>236,235</u> | <u>1,232,364</u> |
| <i>Cash and Cash Equivalents End of Year</i> | <u>\$ 949,114</u> | <u>\$ -</u> | <u>\$ 47,192</u> | <u>\$ 321,949</u> | <u>\$ 1,318,255</u> |
| <i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</i> | | | | | |
| <i>Operating Income (Loss)</i> | <u>\$ (70,917)</u> | <u>\$ (233)</u> | <u>\$ (18,849)</u> | <u>\$ 74,314</u> | <u>\$ (15,685)</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 | 8,144 | - | - | 1,448 | 9,592 |
| Increase (Decrease) in Liabilities | | | | | |
| Accounts Payable | (24,394) | - | (550) | - | (24,944) |
| Accrued Wages and Benefits | 890 | - | - | 3,310 | 4,200 |
| Compensated Absences Payable | (2,075) | - | - | 566 | (1,509) |
| Intergovernmental Payable | (25) | - | - | 6,076 | 6,051 |
| <i>Total Adjustments</i> | <u>174,653</u> | <u>233</u> | <u>(550)</u> | <u>11,400</u> | <u>185,736</u> |
| <i>Net Cash Provided by Operating Activities</i> | <u>\$ 103,736</u> | <u>\$ -</u> | <u>\$ (19,399)</u> | <u>\$ 85,714</u> | <u>\$ 170,051</u> |

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2012

Internal Service Funds

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

All Internal Service Funds

December 31, 2012

| | Internal Service | | |
|---|----------------------------|------------------------------|-----------------------------|
| | Self Insurance | Workers' Compensation | Total |
| Assets | | | |
| Current Assets | | | |
| Cash and Investments | \$ 8,915,495 | \$ 2,558,485 | \$ 11,473,980 |
| Accounts Receivable | 3,380 | - | 3,380 |
| Total Assets | <u>\$ 8,918,875</u> | <u>\$ 2,558,485</u> | <u>\$ 11,477,360</u> |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | \$ 128,327 | \$ - | \$ 128,327 |
| Accrued Wages | 5,006 | 1,544 | 6,550 |
| Intergovernmental Payable | 1,827 | 573,269 | 575,096 |
| Claims Payable | 953,648 | 427,571 | 1,381,219 |
| Total Current Liabilities | <u>1,088,808</u> | <u>1,002,384</u> | <u>2,091,192</u> |
| Long-Term Liabilities: | | | |
| Claims Payable (Net of Current Portion) | - | 3,447,588 | 3,447,588 |
| Compensated Absences (Net of Current Portion) | 17,563 | - | 17,563 |
| Total Long-Term Liabilities | <u>17,563</u> | <u>3,447,588</u> | <u>3,465,151</u> |
| Total Liabilities | <u>1,106,371</u> | <u>4,449,972</u> | <u>5,556,343</u> |
| Net Position | | | |
| Unrestricted | 7,812,504 | (1,891,487) | 5,921,017 |
| Total Net Position | <u>\$ 7,812,504</u> | <u>\$ (1,891,487)</u> | <u>\$ 5,921,017</u> |

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2012

| | Internal Service | | |
|---------------------------------------|---------------------|--------------------------|---------------------|
| | Self Insurance | Workers' Compensation | Total |
| Operating Revenues | | | |
| Charges for Services | \$ 13,511,898 | \$ 1,001,292 | \$ 14,513,190 |
| Other | <u>135,857</u> | <u>21,728</u> | <u>157,585</u> |
| Total Operating Revenues | <u>13,647,755</u> | <u>1,023,020</u> | <u>14,670,775</u> |
| Operating Expenses | | | |
| Salaries | 158,599 | 46,037 | 204,636 |
| Contractual Services | 23,084 | 38,494 | 61,578 |
| Materials and Supplies | 1,174 | - | 1,174 |
| Claims and Judgments | 14,006,247 | 2,231,781 | 16,238,028 |
| Other | <u>924</u> | <u>40</u> | <u>964</u> |
| Total Operating Expenses | <u>14,190,028</u> | <u>2,316,352</u> | <u>16,506,380</u> |
| Change in Net Position | (542,273) | (1,293,332) | (1,835,605) |
| Net Position Beginning of Year | <u>8,354,777</u> | <u>(598,155)</u> | <u>7,756,622</u> |
| Net Position End of Year | <u>\$ 7,812,504</u> | <u>\$ (1,891,487)</u> | <u>\$ 5,921,017</u> |

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2012

| | Self Insurance | Workers' Compensation | Total |
|---|---------------------|--------------------------|-----------------------|
| Cash Flows from Operating Activities | | | |
| Cash Received from Interfund Services Provided | \$ 13,511,898 | \$ 1,001,292 | \$ 14,513,190 |
| Cash Received from Other Operating Revenues | 132,477 | 21,728 | 154,205 |
| Cash Payments for Employee Services and Benefits | (151,928) | (53,961) | (205,889) |
| Cash Payments to Suppliers for Goods and Services | (12,732) | (38,494) | (51,226) |
| Cash Payments for Claims | (14,010,412) | (1,097,042) | (15,107,454) |
| Cash Payments for Other Operating Expenses | (924) | (40) | (964) |
| Net Cash Provided by (Used for) Operating Activities | <u>(531,621)</u> | <u>(166,517)</u> | <u>(698,138)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (531,621) | (166,517) | (698,138) |
| Cash and Cash Equivalents Beginning of Year | <u>9,447,116</u> | <u>2,725,002</u> | <u>12,172,118</u> |
| Cash and Cash Equivalents End of Year | <u>\$ 8,915,495</u> | <u>\$ 2,558,485</u> | <u>\$ 11,473,980</u> |
| | | | |
| Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | |
| Operating Income (Loss) | <u>\$ (542,273)</u> | <u>\$ (1,293,332)</u> | <u>\$ (1,835,605)</u> |
| | | | |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities | | | |
| (Increase) Decrease in Assets | | | |
| Accounts Receivable | (3,380) | - | (3,380) |
| Prepays | 11,526 | - | 11,526 |
| Increase (Decrease) in Liabilities | | | |
| Accounts Payable | 857 | - | 857 |
| Accrued Wages and Benefits | (371) | (1,753) | (2,124) |
| Compensated Absences Payable | 6,504 | (5,934) | 570 |
| Intergovernmental Payable | 538 | (72,009) | (71,471) |
| Claims Payable | (5,022) | 1,206,511 | 1,201,489 |
| Total Adjustments | <u>10,652</u> | <u>1,126,815</u> | <u>1,137,467</u> |
| Net Cash Provided by (Used for) Operating Activities | <u>\$ (531,621)</u> | <u>\$ (166,517)</u> | <u>\$ (698,138)</u> |

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2012*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Private Purpose Trust Funds

December 31, 2012

| | <u>George C. Brissel</u> | <u>SCBDD Gifts & Donations</u> | <u>Juvenile Court Gifts & Donations</u> | <u>Total</u> |
|------------------------------------|------------------------------|--|---|-------------------|
| <i>Assets</i> | | | | |
| Cash and Investments | <u>\$ 2,190</u> | <u>\$ 161,025</u> | <u>\$ 1,664</u> | <u>\$ 164,879</u> |
| <i>Net Position</i> | | | | |
| Held in Trust for Private Purposes | <u>\$ 2,190</u> | <u>\$ 161,025</u> | <u>\$ 1,664</u> | <u>\$ 164,879</u> |

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2012

| | <u>George C. Brissel</u> | <u>SCBDD Gifts & Donations</u> | <u>Juvenile Court Gifts & Donations</u> | <u>Total</u> |
|--|------------------------------|--|---|-------------------|
| <i>Additions</i> | | | | |
| Contributions | \$ - | \$ - | \$ 21,896 | \$ 21,896 |
| <i>Deductions</i> | | | | |
| Other Operating Expense | - | - | 22,912 | 22,912 |
| <i>Change in Net Position</i> | - | - | (1,016) | (1,016) |
| <i>Net Position Beginning of Year</i> | <u>2,190</u> | <u>161,025</u> | <u>2,680</u> | <u>165,895</u> |
| <i>Net Position End of Year</i> | <u>\$ 2,190</u> | <u>\$ 161,025</u> | <u>\$ 1,664</u> | <u>\$ 164,879</u> |

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2012

| | Balance 1/1/12 | Additions | Reductions | Balance 12/31/12 |
|-------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Undivided General Tax | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | \$ 6,559,274 | \$ 373,529,869 | \$ 373,094,215 | \$ 6,994,928 |
| Taxes Receivable | 321,204,421 | 316,026,677 | 321,204,421 | 316,026,677 |
| Special Assessments | 11,967,189 | 2,199,046 | - | 14,166,235 |
| Total Assets | <u>\$ 339,730,884</u> | <u>\$ 691,755,592</u> | <u>\$ 694,298,636</u> | <u>\$ 337,187,840</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | <u>\$ 339,730,884</u> | <u>\$ 316,460,599</u> | <u>\$ 319,003,643</u> | <u>\$ 337,187,840</u> |
| Undivided Personal Tax | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | \$ 34,245 | \$ 2,387,929 | \$ 2,419,005 | \$ 3,169 |
| Taxes Receivable | 1,868,451 | 1,848,128 | 1,868,451 | 1,848,128 |
| Total Assets | <u>\$ 1,902,696</u> | <u>\$ 4,236,057</u> | <u>\$ 4,287,456</u> | <u>\$ 1,851,297</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | <u>\$ 1,902,696</u> | <u>\$ 1,847,594</u> | <u>\$ 1,898,993</u> | <u>\$ 1,851,297</u> |
| Undivided Estate Tax | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | <u>\$ 3,349,591</u> | <u>\$ 9,909,161</u> | <u>\$ 8,342,856</u> | <u>\$ 4,915,896</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | <u>\$ 3,349,591</u> | <u>\$ 1,566,305</u> | <u>\$ -</u> | <u>\$ 4,915,896</u> |
| Local Government | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | \$ - | \$ 11,131,330 | \$ 11,131,330 | \$ - |
| Intergovernmental Receivable | 5,157,143 | 4,640,467 | 5,157,143 | 4,640,467 |
| Total Assets | <u>\$ 5,157,143</u> | <u>\$ 15,771,797</u> | <u>\$ 16,288,473</u> | <u>\$ 4,640,467</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | <u>\$ 5,157,143</u> | <u>\$ 4,640,467</u> | <u>\$ 5,157,143</u> | <u>\$ 4,640,467</u> |

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2012

| | Balance 1/1/12 | Additions | Reductions | Balance 12/31/12 |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| Library and Local Government Support | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | \$ - | \$ 11,203,203 | \$ 11,203,203 | \$ - |
| Intergovernmental Receivable | <u>5,991,197</u> | <u>6,041,954</u> | <u>5,991,197</u> | <u>6,041,954</u> |
| Total Assets | <u>\$ 5,991,197</u> | <u>\$ 17,245,157</u> | <u>\$ 17,194,400</u> | <u>\$ 6,041,954</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | <u>\$ 5,991,197</u> | <u>\$ 6,041,954</u> | <u>\$ 5,991,197</u> | <u>\$ 6,041,954</u> |
| Court Agency | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments in Segregated Accounts | <u>\$ 3,774,921</u> | <u>\$ 72,901,053</u> | <u>\$ 73,766,602</u> | <u>\$ 2,909,372</u> |
| <i>Liabilities:</i> | | | | |
| Deposits Held and Due to Others | <u>\$ 3,774,921</u> | <u>\$ 72,901,053</u> | <u>\$ 73,766,602</u> | <u>\$ 2,909,372</u> |
| Other Agency Funds | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | \$ 12,370,166 | \$ 81,432,932 | \$ 80,310,453 | \$ 13,492,645 |
| Cash and Investments in Segregated Accounts | 8,372 | 9,259 | - | 17,631 |
| Taxes Receivable | 3,681,951 | 6,059,120 | 3,681,951 | 6,059,120 |
| Intergovernmental Receivable | <u>1,792,614</u> | <u>1,722,016</u> | <u>1,792,614</u> | <u>1,722,016</u> |
| Total Assets | <u>\$ 17,853,103</u> | <u>\$ 89,223,327</u> | <u>\$ 85,785,018</u> | <u>\$ 21,291,412</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | \$ 4,340,481 | \$ 2,266,705 | \$ 2,226,499 | \$ 4,380,687 |
| Undistributed Monies | 9,664,503 | 7,926,788 | 4,162,594 | 13,428,697 |
| Deposits Held and Due to Others | <u>3,848,119</u> | <u>403,402</u> | <u>769,493</u> | <u>3,482,028</u> |
| Total Liabilities | <u>\$ 17,853,103</u> | <u>\$ 10,596,895</u> | <u>\$ 7,158,586</u> | <u>\$ 21,291,412</u> |
| All Agency Funds | | | | |
| <i>Assets:</i> | | | | |
| Cash and Investments | \$ 22,313,276 | \$ 489,594,424 | \$ 486,501,062 | \$ 25,406,638 |
| Cash and Investments in Segregated Accounts | 3,783,293 | 72,910,312 | 73,766,602 | 2,927,003 |
| Taxes Receivable | 326,754,823 | 323,933,925 | 326,754,823 | 323,933,925 |
| Special Assessments | 11,967,189 | 2,199,046 | - | 14,166,235 |
| Intergovernmental Receivable | <u>12,940,954</u> | <u>12,404,437</u> | <u>12,940,954</u> | <u>12,404,437</u> |
| Total Assets | <u>\$ 377,759,535</u> | <u>\$ 901,042,144</u> | <u>\$ 899,963,441</u> | <u>\$ 378,838,238</u> |
| <i>Liabilities:</i> | | | | |
| Intergovernmental Payable | \$ 360,471,992 | \$ 332,823,624 | \$ 334,277,475 | \$ 359,018,141 |
| Undistributed Monies | 9,664,503 | 7,926,788 | 4,162,594 | 13,428,697 |
| Deposits Held and Due to Others | <u>7,623,040</u> | <u>73,304,455</u> | <u>74,536,095</u> | <u>6,391,400</u> |
| Total Liabilities | <u>\$ 377,759,535</u> | <u>\$ 414,054,867</u> | <u>\$ 412,976,164</u> | <u>\$ 378,838,238</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, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 13,683,688 | \$ 13,626,688 | \$ 13,677,082 | \$ 50,394 |
| Permissive Sales Tax | - | 57,000 | 101,369 | 44,369 |
| Charges for Services | 8,705,090 | 8,879,620 | 10,661,327 | 1,781,707 |
| Licenses and Permits | 38,000 | 38,000 | 38,325 | 325 |
| Fines and Forfeitures | 429,300 | 429,300 | 480,911 | 51,611 |
| Intergovernmental | 6,646,928 | 6,666,029 | 7,687,658 | 1,021,629 |
| Interest | 900,200 | 900,200 | 1,152,555 | 252,355 |
| Rentals | 318,000 | 318,000 | 291,306 | (26,694) |
| Other | 342,221 | 377,732 | 1,223,030 | 845,298 |
| Total Revenues | 31,063,427 | 31,292,569 | 35,313,563 | 4,020,994 |
| Expenditures | | | | |
| Current: | | | | |
| General Government - Legislative and Executive | | | | |
| Commissioners' Office | | | | |
| Personal Services | 1,774,940 | 1,361,761 | 1,085,600 | 276,161 |
| Materials and Supplies | 19,635 | 18,338 | 17,432 | 906 |
| Contractual Services | 5,149,586 | 5,328,136 | 4,636,104 | 692,032 |
| Capital Outlay | - | 250,405 | 201,936 | 48,469 |
| Other | 4,458,769 | 1,918,823 | 1,865,687 | 53,136 |
| Total Commissioners' Office | 11,402,930 | 8,877,463 | 7,806,759 | 1,070,704 |
| County Auditor | | | | |
| Personal Services | 739,141 | 769,014 | 759,014 | 10,000 |
| Materials and Supplies | 7,990 | 7,793 | 7,793 | - |
| Contractual Services | 322,814 | 270,291 | 270,291 | - |
| Capital Outlay | - | 23,008 | 23,008 | - |
| Other | 573 | 412 | 412 | - |
| Total County Auditor | 1,070,518 | 1,070,518 | 1,060,518 | 10,000 |
| County Treasurer | | | | |
| Personal Services | 313,282 | 352,817 | 352,099 | 718 |
| Materials and Supplies | 1,255 | 3,755 | 2,097 | 1,658 |
| Contractual Services | 259,381 | 217,046 | 216,425 | 621 |
| Other | 128 | 428 | 100 | 328 |
| Total County Treasurer | 574,046 | 574,046 | 570,721 | 3,325 |
| Prosecuting Attorney | | | | |
| Personal Services | 2,533,275 | 2,463,293 | 2,463,293 | - |
| Materials and Supplies | - | 813 | 813 | - |
| Contractual Services | - | 20,000 | 20,000 | - |
| Other | 64,921 | 57,851 | 57,851 | - |
| Total Prosecuting Attorney | 2,598,196 | 2,541,957 | 2,541,957 | - |

(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, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Recorder | | | | |
| Personal Services | \$ 385,389 | \$ 402,011 | \$ 401,808 | \$ 203 |
| Materials and Supplies | 566 | 566 | 566 | - |
| Contractual Services | 21,567 | 22,224 | 22,085 | 139 |
| Other | 538 | 1,459 | 1,458 | 1 |
| Total Recorder | 408,060 | 426,260 | 425,917 | 343 |
| Record Center | | | | |
| Personal Services | - | 92,213 | 85,530 | 6,683 |
| Materials and Supplies | - | 355 | 352 | 3 |
| Contractual Services | - | 2,740 | 2,700 | 40 |
| Other | - | 999 | 865 | 134 |
| Total Record Center | - | 96,307 | 89,447 | 6,860 |
| Board of Elections | | | | |
| Personal Services | 1,876,338 | 1,666,600 | 1,590,110 | 76,490 |
| Materials and Supplies | 168,034 | 143,034 | 110,601 | 32,433 |
| Contractual Services | 361,559 | 560,398 | 542,714 | 17,684 |
| Capital Outlay | 70,350 | 120,350 | 117,764 | 2,586 |
| Other | 11,130 | 16,130 | 9,541 | 6,589 |
| Total Board of Elections | 2,487,411 | 2,506,512 | 2,370,730 | 135,782 |
| Data Processing | | | | |
| Personal Services | 1,052,268 | 1,033,098 | 1,032,127 | 971 |
| Materials and Supplies | 2,952 | 12,202 | 11,977 | 225 |
| Contractual Services | 403,046 | 412,830 | 399,019 | 13,811 |
| Capital Outlay | 26,669 | 160,549 | 160,545 | 4 |
| Other | 10,108 | 10,244 | 10,244 | - |
| Total Data Processing | 1,495,043 | 1,628,923 | 1,613,912 | 15,011 |
| Buildings and Grounds Maintenance | | | | |
| Personal Services | 246,577 | 452,993 | 434,151 | 18,842 |
| Materials and Supplies | 869,381 | 834,565 | 746,075 | 88,490 |
| Contractual Services | 619,797 | 441,507 | 350,209 | 91,298 |
| Capital Outlay | - | 6,300 | 6,300 | - |
| Other | - | 390 | 390 | - |
| Total Buildings and Grounds Maintenance | 1,735,755 | 1,735,755 | 1,537,125 | 198,630 |
| Total General Government - Legislative and Executive | 21,771,959 | 19,457,741 | 18,017,086 | 1,440,655 |
| General Government - Judicial | | | | |
| Court of Appeals | | | | |
| Materials and Supplies | 62,561 | 48,008 | 47,791 | 217 |
| Contractual Services | 110,971 | 116,173 | 116,173 | - |
| Capital Outlay | - | 25,659 | 25,059 | 600 |
| Other | 28,308 | 12,000 | 12,000 | - |
| Total Court of Appeals | 201,840 | 201,840 | 201,023 | 817 |

(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, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Common Pleas Court | | | | |
| Personal Services | \$ 1,524,633 | \$ 1,350,838 | \$ 1,350,571 | \$ 267 |
| Materials and Supplies | 38,945 | 42,952 | 42,778 | 174 |
| Contractual Services | 160,667 | 233,822 | 232,455 | 1,367 |
| Other | 37,453 | 54,321 | 54,317 | 4 |
| Total Common Pleas Court | <u>1,761,698</u> | <u>1,681,933</u> | <u>1,680,121</u> | <u>1,812</u> |
| Common Pleas Jury Commission | | | | |
| Personal Services | 35,000 | 114,765 | 114,682 | 83 |
| Total Common Pleas Jury Commission | <u>35,000</u> | <u>114,765</u> | <u>114,682</u> | <u>83</u> |
| Juvenile Court | | | | |
| Personal Services | 1,536,335 | 1,426,335 | 1,404,948 | 21,387 |
| Materials and Supplies | 28,482 | 32,482 | 30,994 | 1,488 |
| Contractual Services | 69,646 | 76,265 | 73,357 | 2,908 |
| Capital Outlay | 5,749 | 111,881 | 111,881 | - |
| Other | - | 8,249 | 8,037 | 212 |
| Total Juvenile Court | <u>1,640,212</u> | <u>1,655,212</u> | <u>1,629,217</u> | <u>25,995</u> |
| Probate Court | | | | |
| Personal Services | 536,841 | 530,350 | 528,237 | 2,113 |
| Materials and Supplies | 6,584 | 7,609 | 7,609 | - |
| Contractual Services | 67,885 | 72,236 | 71,266 | 970 |
| Other | 379 | 1,496 | 1,496 | - |
| Total Probate Court | <u>611,689</u> | <u>611,691</u> | <u>608,608</u> | <u>3,083</u> |
| Clerk of Courts | | | | |
| Personal Services | 896,033 | 895,033 | 870,969 | 24,064 |
| Materials and Supplies | 12,097 | 12,597 | 12,452 | 145 |
| Contractual Services | 222,051 | 219,790 | 215,157 | 4,633 |
| Other | 128 | 2,889 | 2,889 | - |
| Total Clerk of Courts | <u>1,130,309</u> | <u>1,130,309</u> | <u>1,101,467</u> | <u>28,842</u> |
| Public Defender | | | | |
| Personal Services | 1,454,293 | 1,410,293 | 1,405,998 | 4,295 |
| Materials and Supplies | 3,356 | 35,781 | 35,065 | 716 |
| Contractual Services | 527,569 | 530,569 | 529,429 | 1,140 |
| Capital Outlay | - | 1,575 | 1,551 | 24 |
| Other | 157,325 | 8,513 | 8,259 | 254 |
| Total Public Defender | <u>2,142,543</u> | <u>1,986,731</u> | <u>1,980,302</u> | <u>6,429</u> |
| Municipal Court | | | | |
| Personal Services | 659,799 | 665,923 | 631,706 | 34,217 |
| Contractual Services | 28,789 | 28,789 | 28,600 | 189 |
| Total Municipal Court | <u>688,588</u> | <u>694,712</u> | <u>660,306</u> | <u>34,406</u> |
| Total General Government - Judicial | <u>8,211,879</u> | <u>8,077,193</u> | <u>7,975,726</u> | <u>101,467</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, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|--------------------|---|
| | Original | Final | Actual | |
| Public Safety | | | | |
| Sheriff | | | | |
| Personal Services | \$ 7,335,779 | \$ 6,805,778 | \$ 6,738,618 | \$ 67,160 |
| Materials and Supplies | 735,126 | 905,126 | 893,566 | 11,560 |
| Contractual Services | 1,934,257 | 2,290,517 | 1,968,563 | 321,954 |
| Capital Outlay | 66,588 | 124,729 | 103,713 | 21,016 |
| Other | 95,230 | 77,877 | 70,807 | 7,070 |
| Total Sheriff | <u>10,166,980</u> | <u>10,204,027</u> | <u>9,775,267</u> | <u>428,760</u> |
| Coroner | | | | |
| Personal Services | 458,995 | 509,559 | 509,559 | - |
| Materials and Supplies | 28,197 | 18,917 | 18,897 | 20 |
| Contractual Services | 186,966 | 146,333 | 145,843 | 490 |
| Other | 128 | 1,477 | 1,477 | - |
| Total Coroner | <u>674,286</u> | <u>676,286</u> | <u>675,776</u> | <u>510</u> |
| 911 Central Dispatch | | | | |
| Other | - | 2,551,107 | 2,551,107 | - |
| Total 911 Central Dispatch | <u>-</u> | <u>2,551,107</u> | <u>2,551,107</u> | <u>-</u> |
| Total Public Safety | <u>10,841,266</u> | <u>13,431,420</u> | <u>13,002,150</u> | <u>429,270</u> |
| Public Works | | | | |
| Buildings and Grounds Capital | | | | |
| Capital Outlay | 114,407 | 94,007 | 93,861 | 146 |
| Total Buildings and Grounds Capital | <u>114,407</u> | <u>94,007</u> | <u>93,861</u> | <u>146</u> |
| Total Public Works | <u>114,407</u> | <u>94,007</u> | <u>93,861</u> | <u>146</u> |
| Human Services | | | | |
| Veteran's Service Commission | | | | |
| Personal Services | 866,082 | 849,082 | 747,656 | 101,426 |
| Materials and Supplies | 16,844 | 33,844 | 26,152 | 7,692 |
| Contractual Services | 65,307 | 68,884 | 64,240 | 4,644 |
| Capital Outlay | - | 2,800 | 2,557 | 243 |
| Other | 423,538 | 540,453 | 540,314 | 139 |
| Total Veteran's Service Commission | <u>1,371,771</u> | <u>1,495,063</u> | <u>1,380,919</u> | <u>114,144</u> |
| Total Human Services | <u>1,371,771</u> | <u>1,495,063</u> | <u>1,380,919</u> | <u>114,144</u> |
| Total Expenditures | <u>42,311,282</u> | <u>42,555,424</u> | <u>40,469,742</u> | <u>2,085,682</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(11,247,855)</u> | <u>(11,262,855)</u> | <u>(5,156,179)</u> | <u>6,106,676</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, 2012*

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| <i>Other Financing Sources (Uses)</i> | | | | |
| Sale of Capital Assets | \$ - | \$ - | \$ 20,501 | \$ 20,501 |
| Advances In | - | 15,000 | 15,000 | - |
| Transfers In | <u>2,100,000</u> | <u>2,100,000</u> | <u>2,224,434</u> | <u>124,434</u> |
| <i>Total Other Financing Sources (Uses)</i> | <u>2,100,000</u> | <u>2,115,000</u> | <u>2,259,935</u> | <u>144,935</u> |
| <i>Net Change in Fund Balance</i> | (9,147,855) | (9,147,855) | (2,896,244) | 6,251,611 |
| <i>Fund Balance at Beginning of Year</i> | 4,899,326 | 4,899,326 | 4,899,326 | - |
| <i>Prior Year Encumbrances Appropriated</i> | <u>4,256,874</u> | <u>4,256,874</u> | <u>4,256,874</u> | <u>-</u> |
| <i>Fund Balance at End of Year</i> | <u>\$ 8,345</u> | <u>\$ 8,345</u> | <u>\$ 6,259,956</u> | <u>\$ 6,251,611</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|----------------------|----------------------|----------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 27,896,563 | \$ 27,896,563 | \$ 28,298,170 | \$ 401,607 |
| Charges for Services | - | - | 1,054,872 | 1,054,872 |
| Intergovernmental | 20,998,426 | 21,129,426 | 23,037,154 | 1,907,728 |
| Rentals | - | - | 795 | 795 |
| Other | <u>1,384,026</u> | <u>1,384,053</u> | <u>937,786</u> | <u>(446,267)</u> |
| Total Revenues | <u>50,279,015</u> | <u>50,410,042</u> | <u>53,328,777</u> | <u>2,918,735</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 32,479,726 | 30,770,106 | 30,583,824 | 186,282 |
| Materials and Supplies | 1,908,870 | 1,994,814 | 1,867,470 | 127,344 |
| Contractual Services | 4,162,118 | 5,737,011 | 5,495,408 | 241,603 |
| Capital Outlay | 647,970 | 671,863 | 658,229 | 13,634 |
| Other | <u>9,816,735</u> | <u>9,908,551</u> | <u>9,605,522</u> | <u>303,029</u> |
| Total Expenditures | <u>49,015,419</u> | <u>49,082,345</u> | <u>48,210,453</u> | <u>871,892</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>1,263,596</u> | <u>1,327,697</u> | <u>5,118,324</u> | <u>3,790,627</u> |
| Other Financing Use | | | | |
| Transfers Out | <u>(334,070)</u> | <u>(551,582)</u> | <u>(549,575)</u> | <u>2,007</u> |
| Net Change in Fund Balance | 929,526 | 776,115 | 4,568,749 | 3,792,634 |
| Fund Balance Beginning of Year | 27,409,114 | 27,409,114 | 27,409,114 | - |
| Prior Year Encumbrances Appropriated | <u>1,498,653</u> | <u>1,498,653</u> | <u>1,498,653</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 29,837,293</u> | <u>\$ 29,683,882</u> | <u>\$ 33,476,516</u> | <u>\$ 3,792,634</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Mental Health

For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 6,311,739 | \$ 6,311,739 | \$ 6,216,746 | \$ (94,993) |
| Intergovernmental | 33,480,400 | 30,625,704 | 28,689,908 | (1,935,796) |
| Other | <u>7,000</u> | <u>7,000</u> | <u>36,471</u> | <u>29,471</u> |
| Total Revenues | <u>39,799,139</u> | <u>36,944,443</u> | <u>34,943,125</u> | <u>(2,001,318)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Health | | | | |
| Personal Services | 2,194,131 | 2,192,131 | 2,078,799 | 113,332 |
| Materials and Supplies | 61,049 | 73,049 | 71,357 | 1,692 |
| Contractual Services | 40,630,126 | 37,136,908 | 36,402,420 | 734,488 |
| Capital Outlay | 601,220 | 318,371 | 309,852 | 8,519 |
| Other | <u>333,195</u> | <u>332,785</u> | <u>224,082</u> | <u>108,703</u> |
| Total Expenditures | <u>43,819,721</u> | <u>40,053,244</u> | <u>39,086,510</u> | <u>966,734</u> |
| Net Change in Fund Balance | (4,020,582) | (3,108,801) | (4,143,385) | (1,034,584) |
| Fund Deficit Beginning of Year | 7,977,523 | 7,977,523 | 7,977,523 | - |
| Prior Year Encumbrances Appropriated | <u>2,558,281</u> | <u>2,558,281</u> | <u>2,558,281</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 6,515,222</u> | <u>\$ 7,427,003</u> | <u>\$ 6,392,419</u> | <u>\$ (1,034,584)</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Property and Other Local Taxes | \$ 8,314,076 | \$ 8,314,076 | \$ 8,372,781 | \$ 58,705 |
| Charges for Services | - | - | 1,235,233 | 1,235,233 |
| Intergovernmental | 13,956,545 | 13,956,545 | 12,448,470 | (1,508,075) |
| Other | 67,100 | 67,100 | 118,646 | 51,546 |
| Total Revenues | <u>22,337,721</u> | <u>22,337,721</u> | <u>22,175,130</u> | <u>(162,591)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 4,043,504 | 4,143,504 | 3,749,692 | 393,812 |
| Materials and Supplies | 27,170 | 99,470 | 92,764 | 6,706 |
| Contractual Services | 13,748,172 | 13,846,173 | 11,814,054 | 2,032,119 |
| Capital Outlay | 137,518 | 122,518 | 32,640 | 89,878 |
| Other | 7,893,528 | 9,018,529 | 8,263,506 | 755,023 |
| Total Expenditures | <u>25,849,892</u> | <u>27,230,194</u> | <u>23,952,656</u> | <u>3,277,538</u> |
| Net Change in Fund Balance | (3,512,171) | (4,892,473) | (1,777,526) | 3,114,947 |
| Fund Balance Beginning of Year | 7,757,332 | 7,757,332 | 7,757,332 | - |
| Prior Year Encumbrances Appropriated | <u>2,560,512</u> | <u>2,560,512</u> | <u>2,560,512</u> | - |
| Fund Balance End of Year | <u>\$ 6,805,673</u> | <u>\$ 5,425,371</u> | <u>\$ 8,540,318</u> | <u>\$ 3,114,947</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, 2012

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues | | | | |
| Intergovernmental | \$ 24,202,754 | \$ 24,202,754 | \$ 19,175,565 | \$ (5,027,189) |
| Other | <u>5,000,000</u> | <u>5,000,000</u> | <u>7,117,105</u> | <u>2,117,105</u> |
| Total Revenues | <u>29,202,754</u> | <u>29,202,754</u> | <u>26,292,670</u> | <u>(2,910,084)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Human Services | | | | |
| Personal Services | 24,181,505 | 22,821,505 | 22,775,905 | 45,600 |
| Materials and Supplies | 785,188 | 785,189 | 364,576 | 420,613 |
| Contractual Services | 5,079,483 | 4,579,483 | 4,468,175 | 111,308 |
| Capital Outlay | 176,041 | 176,041 | 121,859 | 54,182 |
| Other | <u>1,677,950</u> | <u>2,277,949</u> | <u>1,852,915</u> | <u>425,034</u> |
| Total Expenditures | <u>31,900,167</u> | <u>30,640,167</u> | <u>29,583,430</u> | <u>1,056,737</u> |
| Net Change in Fund Balance | (2,697,413) | (1,437,413) | (3,290,760) | (1,853,347) |
| Fund Balance Beginning of Year | 5,527,756 | 5,527,756 | 5,527,756 | - |
| Prior Year Encumbrances Appropriated | <u>823,095</u> | <u>823,095</u> | <u>823,095</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 3,653,438</u> | <u>\$ 4,913,438</u> | <u>\$ 3,060,091</u> | <u>\$ (1,853,347)</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, 2012

Real Estate Tax Overpayment

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Expenditures | | | |
| Current: | | | |
| Other | | | |
| Other | \$ 484,610 | \$ 428,657 | \$ 55,953 |
| Total Expenditures | <u>484,610</u> | <u>428,657</u> | <u>55,953</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (484,610) | (428,657) | 55,953 |
| Other Financing Uses | | | |
| Transfers Out | (800,000) | (800,000) | - |
| Net Change in Fund Balance | (1,284,610) | (1,228,657) | 55,953 |
| Fund Balance Beginning of Year | 972,971 | 972,971 | - |
| Prior Year Encumbrances Appropriated | <u>311,639</u> | <u>311,639</u> | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 55,953</u> | <u>\$ 55,953</u> |

Certificate of Title Administration

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 2,000,000 | \$ 2,352,012 | \$ 352,012 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 1,437,000 | 1,299,204 | 137,796 |
| Materials and Supplies | 28,053 | 26,916 | 1,137 |
| Contractual Services | 202,022 | 199,151 | 2,871 |
| Capital Outlay | 16,374 | 16,374 | - |
| Other | <u>1,000</u> | <u>821</u> | <u>179</u> |
| Total Expenditures | <u>1,684,449</u> | <u>1,542,466</u> | <u>141,983</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 315,551 | 809,546 | 493,995 |
| Other Financing Uses | | | |
| Transfers Out | (1,000,000) | (1,000,000) | - |
| Net Change in Fund Balance | (684,449) | (190,454) | 493,995 |
| Fund Balance Beginning of Year | 1,775,152 | 1,775,152 | - |
| Prior Year Encumbrances Appropriated | <u>6,449</u> | <u>6,449</u> | - |
| Fund Balance End of Year | <u>\$ 1,097,152</u> | <u>\$ 1,591,147</u> | <u>\$ 493,995</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

| | Recorder's Equipment | | |
|--|-----------------------------|-----------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
| Revenues | | | |
| Charges for Services | \$ 225,000 | \$ 227,064 | \$ 2,064 |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Personal Services | 44,909 | 44,626 | 283 |
| Materials and Supplies | 10,205 | 10,194 | 11 |
| Contractual Services | 193,145 | 192,823 | 322 |
| Capital Outlay | 12,231 | 12,231 | - |
| Total Expenditures | <u>260,490</u> | <u>259,874</u> | <u>616</u> |
| Net Change in Fund Balance | (35,490) | (32,810) | 2,680 |
| Fund Balance Beginning of Year | 17,045 | 17,045 | - |
| Prior Year Encumbrances Appropriated | <u>18,445</u> | <u>18,445</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 2,680</u> | <u>\$ 2,680</u> |

| | Unclaimed Money | | |
|--|------------------------|-------------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
| Revenues | | | |
| Other | \$ - | \$ 206,331 | \$ 206,331 |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Other | <u>86,899</u> | <u>85,000</u> | <u>1,899</u> |
| Total Expenditures | <u>86,899</u> | <u>85,000</u> | <u>1,899</u> |
| Net Change in Fund Balance | (86,899) | 121,331 | 208,230 |
| Fund Balance Beginning of Year | 780,617 | 780,617 | - |
| Prior Year Encumbrances Appropriated | <u>86,899</u> | <u>86,899</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 780,617</u> | <u>\$ 988,847</u> | <u>\$ 208,230</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, 2012

Citizens Building Operating

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|---------------|---|
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Materials and Supplies | 49,856 | 49,856 | - |
| Contractual Services | 17,179 | 17,179 | - |
| Capital Outlay | 15,799 | 15,799 | - |
| Total Expenditures | <u>82,834</u> | <u>82,834</u> | <u>-</u> |
| Deficiency of Revenues Under Expenditures | (82,834) | (82,834) | - |
| Other Financing Use | | | |
| Transfers Out | (65,056) | (65,056) | - |
| Net Change in Fund Balance | (147,890) | (147,890) | - |
| Fund Balance Beginning of Year | 48,359 | 48,359 | - |
| Prior Year Encumbrances Appropriated | <u>99,531</u> | <u>99,531</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Building Inspection

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 722,357 | \$ 876,050 | \$ 153,693 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 513,493 | 503,179 | 10,314 |
| Materials and Supplies | 15,709 | 15,631 | 78 |
| Contractual Services | 122,776 | 120,615 | 2,161 |
| Capital Outlay | 80,606 | 80,374 | 232 |
| Other | 360 | 300 | 60 |
| Total Expenditures | <u>732,944</u> | <u>720,099</u> | <u>12,845</u> |
| Net Change in Fund Balance | (10,587) | 155,951 | 166,538 |
| Fund Balance Beginning of Year | 555,894 | 555,894 | - |
| Prior Year Encumbrances Appropriated | <u>10,586</u> | <u>10,586</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 555,893</u> | <u>\$ 722,431</u> | <u>\$ 166,538</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, 2012

| Sheriff's Policing Rotary | | | |
|---|------------------|-------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Charges for Services | \$ 2,100,000 | \$ 2,274,912 | \$ 174,912 |
| Intergovernmental | 250,000 | 150,053 | (99,947) |
| Other | - | 27,089 | 27,089 |
| Total Revenues | 2,350,000 | 2,452,054 | 102,054 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 2,494,464 | 2,473,694 | 20,770 |
| Materials and Supplies | 87,394 | 82,393 | 5,001 |
| Contractual Services | 67,100 | 55,191 | 11,909 |
| Capital Outlay | 10,000 | 10,000 | - |
| Other | 3,995 | 3,568 | 427 |
| Total Expenditures | 2,662,953 | 2,624,846 | 38,107 |
| Net Change in Fund Balance | (312,953) | (172,792) | 140,161 |
| Fund Balance Beginning of Year | 288,459 | 288,459 | - |
| Prior Year Encumbrances Appropriated | 24,494 | 24,494 | - |
| Fund Balance End of Year | \$ - | \$ 140,161 | \$ 140,161 |

| Personal Property Tax Overpayment | | | |
|--|-------------------|-------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Other | \$ 154,078 | \$ - | \$ 154,078 |
| Total Expenditures | 154,078 | - | 154,078 |
| Deficiency of Revenues Under Expenditures | (154,078) | - | 154,078 |
| Other Financing Use | | | |
| Transfers Out | (300,000) | (300,000) | - |
| Net Change in Fund Balance | (454,078) | (300,000) | 154,078 |
| Fund Balance Beginning of Year | \$ 454,078 | \$ 454,078 | \$ - |
| Fund Balance End of Year | \$ - | \$ 154,078 | \$ 154,078 |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

Rotary Abstract Fee

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Fund Balance Beginning of Year | \$ 2,493 | \$ 2,493 | \$ - |
| Fund Balance End of Year | \$ 2,493 | \$ 2,493 | \$ - |

Forfeiture of Subdivision Bond

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ - | \$ 50,000 | \$ 50,000 |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Contractual Services | 1,909 | 1,909 | - |
| Capital Outlay | 54,574 | 51,643 | 2,931 |
| Total Expenditures | <u>56,483</u> | <u>53,552</u> | <u>2,931</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (56,483) | (3,552) | 52,931 |
| Net Change in Fund Balance | (56,483) | (3,552) | 52,931 |
| Fund Balance Beginning of Year | <u>62,223</u> | <u>62,223</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 5,740</u> | <u>\$ 58,671</u> | <u>\$ 52,931</u> |

Real Estate Tax Prepayment

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Interest | \$ - | \$ 21 | \$ 21 |
| Net Change in Fund Balance | - | 21 | 21 |
| Fund Balance Beginning of Year | <u>1,353</u> | <u>1,353</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 1,353</u> | <u>\$ 1,374</u> | <u>\$ 21</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, 2012

Victim Assistance

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 207,501 | \$ 178,458 | \$ (29,043) |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 205,501 | 205,501 | - |
| Other | <u>2,000</u> | <u>1,928</u> | <u>72</u> |
| Total Expenditures | <u>207,501</u> | <u>207,429</u> | <u>72</u> |
| Net Change in Fund Balance | - | (28,971) | (28,971) |
| Fund Balance Beginning of Year | <u>75,085</u> | <u>75,085</u> | - |
| Fund Balance End of Year | <u>\$ 75,085</u> | <u>\$ 46,114</u> | <u>\$ (28,971)</u> |

Youth Services

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 1,994,513 | \$ 1,972,436 | \$ (22,077) |
| Other | <u>-</u> | <u>4,073</u> | <u>4,073</u> |
| Total Revenues | <u>1,994,513</u> | <u>1,976,509</u> | <u>(18,004)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 1,173,596 | 1,059,442 | 114,154 |
| Materials and Supplies | 36,645 | 23,365 | 13,280 |
| Contractual Services | 1,093,301 | 1,066,659 | 26,642 |
| Other | <u>66,356</u> | <u>53,309</u> | <u>13,047</u> |
| Total Expenditures | <u>2,369,898</u> | <u>2,202,775</u> | <u>167,123</u> |
| Net Change in Fund Balance | (375,385) | (226,266) | 149,119 |
| Fund Balance Beginning of Year | 580,254 | 580,254 | - |
| Prior Year Encumbrances Appropriated | <u>253,154</u> | <u>253,154</u> | - |
| Fund Balance End of Year | <u>\$ 458,023</u> | <u>\$ 607,142</u> | <u>\$ 149,119</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, 2012

Pass Through Grants

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 35,900 | \$ 78,729 | \$ 42,829 |
| Expenditures | | | |
| Intergovernmental | 81,216 | 81,216 | - |
| Net Change in Fund Balance | (45,316) | (2,487) | 42,829 |
| Fund Balance Beginning of Year | 45,316 | 45,316 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 42,829</u> | <u>\$ 42,829</u> |

HOME Program

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|---------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 1,973,318 | \$ 439,493 | \$ (1,533,825) |
| Other | - | 61,394 | 61,394 |
| Total Revenues | 1,973,318 | 500,887 | (1,472,431) |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Contractual Services | 1,954,882 | 1,309,368 | 645,514 |
| Other | 20,000 | - | 20,000 |
| Total Expenditures | 1,974,882 | 1,309,368 | 665,514 |
| Net Change in Fund Balance | (1,564) | (808,481) | (806,917) |
| Fund Deficit Beginning of Year | (443,814) | (443,814) | - |
| Prior Year Encumbrances Appropriated | 445,378 | 445,378 | - |
| Fund Deficit End of Year | <u>\$ -</u> | <u>\$ (806,917)</u> | <u>\$ (806,917)</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

| | <u>Justice System Sales Tax</u> | | |
|---|---------------------------------|---------------------|---|
| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Permissive Sales Tax | \$ 11,000,000 | \$ 12,362,619 | \$ 1,362,619 |
| Total Revenues | <u>11,000,000</u> | <u>12,362,619</u> | <u>1,362,619</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Commissioners' Office | | | |
| Contractual Services | <u>2,500,000</u> | <u>2,500,000</u> | <u>-</u> |
| Total General Government - Legislative and Executive | <u>2,500,000</u> | <u>2,500,000</u> | <u>-</u> |
| General Government - Judicial | | | |
| Common Pleas Court | | | |
| Personal Services | <u>1,000,000</u> | <u>1,000,000</u> | <u>-</u> |
| Total Common Pleas Court | | | |
| Clerk of Courts | | | |
| Personal Services | 133,333 | 133,333 | - |
| Contractual Services | <u>66,667</u> | <u>66,667</u> | <u>-</u> |
| Total Clerk of Courts | <u>200,000</u> | <u>200,000</u> | <u>-</u> |
| Family Court | | | |
| Personal Services | 752,000 | 752,000 | - |
| Materials and Supplies | 12,000 | 12,000 | - |
| Contractual Services | <u>36,000</u> | <u>36,000</u> | <u>-</u> |
| Total Family Court | <u>800,000</u> | <u>800,000</u> | <u>-</u> |
| Total General Government - Judicial | <u>2,000,000</u> | <u>2,000,000</u> | <u>-</u> |
| Public Safety | | | |
| Sheriff | | | |
| Personal Services | 4,493,246 | 4,493,246 | - |
| Materials and Supplies | 183,682 | 183,682 | - |
| Contractual Services | <u>1,823,072</u> | <u>1,823,072</u> | <u>-</u> |
| Total Public Safety | <u>6,500,000</u> | <u>6,500,000</u> | <u>-</u> |
| Total Expenditures | <u>11,000,000</u> | <u>11,000,000</u> | <u>-</u> |
| Net Change in Fund Balance | - | 1,362,619 | 1,362,619 |
| Fund Balance Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 1,362,619</u> | <u>\$ 1,362,619</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---|
| Revenues | | | |
| Property and Other Local Taxes | \$ 530,000 | \$ 542,018 | \$ 12,018 |
| Intergovernmental | 1,000,000 | 1,022,798 | 22,798 |
| Other | - | 2,697 | 2,697 |
| Total Revenues | <u>1,530,000</u> | <u>1,567,513</u> | <u>37,513</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 777,000 | 748,563 | 28,437 |
| Materials and Supplies | 25,937 | 22,443 | 3,494 |
| Contractual Services | 510,170 | 374,876 | 135,294 |
| Capital Outlay | 442,772 | 423,682 | 19,090 |
| Other | 21,640 | 7,906 | 13,734 |
| Total Expenditures | <u>1,777,519</u> | <u>1,577,470</u> | <u>200,049</u> |
| Net Change in Fund Balance | (247,519) | (9,957) | 237,562 |
| Fund Balance Beginning of Year | 2,333,955 | 2,333,955 | - |
| Prior Year Encumbrances Appropriated | <u>571,518</u> | <u>571,518</u> | - |
| Fund Balance End of Year | <u>\$ 2,657,954</u> | <u>\$ 2,895,516</u> | <u>\$ 237,562</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

| Child Assault Prosecution | | | |
|---|-----------------|----------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Intergovernmental | \$ 328,821 | \$ 328,821 | \$ - |
| Expenditures | | | |
| Current: | | | |
| Human Services | | | |
| Personal Services | 328,821 | 328,821 | - |
| Net Change in Fund Balance | - | - | - |
| Fund Balance Beginning of Year | 76,373 | 76,373 | - |
| Fund Balance End of Year | \$ 76,373 | \$ 76,373 | \$ - |
| Community Development | | | |
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Intergovernmental | \$ 5,621,747 | \$ 2,046,759 | \$ (3,574,988) |
| Interest | - | 98 | 98 |
| Other | 668,526 | 826,909 | 158,383 |
| Total Revenues | 6,290,273 | 2,873,766 | (3,416,507) |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Materials and Supplies | 22,491 | 2,491 | 20,000 |
| Contractual Services | 5,395,682 | 3,730,711 | 1,664,971 |
| Capital Outlay | 805,888 | 765,693 | 40,195 |
| Other | 71,012 | 5,438 | 65,574 |
| Total Expenditures | 6,295,073 | 4,504,333 | 1,790,740 |
| Net Change in Fund Balance | (4,800) | (1,630,567) | (1,625,767) |
| Fund Deficit Beginning of Year | (1,683,313) | (1,683,313) | - |
| Prior Year Encumbrances Appropriated | 1,962,179 | 1,962,179 | - |
| Fund Deficit End of Year | \$ 274,066 | \$ (1,351,701) | \$ (1,625,767) |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 50,000 | \$ 73,033 | \$ 23,033 |
| Other | - | 102 | 102 |
| Total Revenues | <u>50,000</u> | <u>73,135</u> | <u>23,135</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and Supplies | 10,100 | - | 10,100 |
| Contractual Services | 45,114 | 24,308 | 20,806 |
| Other | 5,190 | 5,071 | 119 |
| Total Expenditures | <u>60,404</u> | <u>29,379</u> | <u>31,025</u> |
| Net Change in Fund Balance | (10,404) | 43,756 | 54,160 |
| Fund Balance Beginning of Year | 278,006 | 278,006 | - |
| Prior Year Encumbrances Appropriated | <u>10,404</u> | <u>10,404</u> | - |
| Fund Balance End of Year | <u>\$ 278,006</u> | <u>\$ 332,166</u> | <u>\$ 54,160</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 2,045,000 | \$ 2,735,987 | \$ 690,987 |
| Other | <u>90,000</u> | <u>227,238</u> | <u>137,238</u> |
| Total Revenues | <u>2,135,000</u> | <u>2,963,225</u> | <u>828,225</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 2,114,884 | 1,944,427 | 170,457 |
| Materials and Supplies | 143,861 | 71,255 | 72,606 |
| Contractual Services | 981,876 | 826,122 | 155,754 |
| Capital Outlay | 1,293,947 | 904,587 | 389,360 |
| Other | <u>237,514</u> | <u>190,057</u> | <u>47,457</u> |
| Total Expenditures | <u>4,772,082</u> | <u>3,936,448</u> | <u>835,634</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,637,082) | (973,223) | 1,663,859 |
| Other Financing Sources (Uses) | | | |
| Advances In | - | 77,090 | 77,090 |
| Advances Out | <u>(77,090)</u> | <u>(77,090)</u> | <u>-</u> |
| Total Other Financing Sources (Uses) | (77,090) | - | 77,090 |
| Net Change in Fund Balance | (2,714,172) | (973,223) | 1,740,949 |
| Fund Balance Beginning of Year | 4,766,945 | 4,766,945 | - |
| Prior Year Encumbrances Appropriated | <u>160,173</u> | <u>160,173</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 2,212,946</u> | <u>\$ 3,953,895</u> | <u>\$ 1,740,949</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 790,687 | \$ 992,377 | \$ 201,690 |
| Other | <u>31,000</u> | <u>13,550</u> | <u>(17,450)</u> |
| Total Revenues | <u>821,687</u> | <u>1,005,927</u> | <u>184,240</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Personal Services | 767,997 | 717,392 | 50,605 |
| Materials and Supplies | 32,688 | 7,988 | 24,700 |
| Contractual Services | 171,698 | 129,927 | 41,771 |
| Other | <u>256,740</u> | <u>5,726</u> | <u>251,014</u> |
| Total Expenditures | <u>1,229,123</u> | <u>861,033</u> | <u>368,090</u> |
| Net Change in Fund Balance | (407,436) | 144,894 | 552,330 |
| Fund Balance Beginning of Year | 352,223 | 352,223 | - |
| Prior Year Encumbrances Appropriated | <u>55,213</u> | <u>55,213</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 552,330</u> | <u>\$ 552,330</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 720,000 | \$ 743,547 | \$ 23,547 |
| Fines and Forfeitures | - | 4,032 | 4,032 |
| Other | <u>42,500</u> | <u>33,569</u> | <u>(8,931)</u> |
| Total Revenues | <u>762,500</u> | <u>781,148</u> | <u>18,648</u> |
| Expenditures | | | |
| Current: | | | |
| Health | | | |
| Personal Services | 568,338 | 547,143 | 21,195 |
| Materials and Supplies | 89,447 | 78,639 | 10,808 |
| Contractual Services | 125,706 | 123,905 | 1,801 |
| Capital Outlay | 138,269 | 14,200 | 124,069 |
| Other | <u>9,780</u> | <u>9,551</u> | <u>229</u> |
| Total Expenditures | <u>931,540</u> | <u>773,438</u> | <u>158,102</u> |
| Net Change in Fund Balance | (169,040) | 7,710 | 176,750 |
| Fund Balance Beginning of Year | 162,727 | 162,727 | - |
| Prior Year Encumbrances Appropriated | <u>19,996</u> | <u>19,996</u> | - |
| Fund Balance End of Year | <u>\$ 13,683</u> | <u>\$ 190,433</u> | <u>\$ 176,750</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, 2012

Immobilization and Impoundment

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ - | \$ 100 | \$ 100 |
| Net Change in Fund Balance | - | 100 | 100 |
| Fund Balance Beginning of Year | <u>42,626</u> | <u>42,626</u> | - |
| Fund Balance End of Year | <u>\$ 42,626</u> | <u>\$ 42,726</u> | <u>\$ 100</u> |

In - Home Detention

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

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2012*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|---------------------|---|
| Revenues | | | |
| Permissive Sales Tax | \$ 3,000,000 | \$ 3,838,740 | \$ 838,740 |
| Charges for Services | - | 11,242 | 11,242 |
| Licenses and Permits | - | 12,180 | 12,180 |
| Fines and Forfeitures | - | 93,070 | 93,070 |
| Intergovernmental | 12,740,320 | 11,598,850 | (1,141,470) |
| Interest | - | 164 | 164 |
| Other | - | 72,600 | 72,600 |
| Total Revenues | <u>15,740,320</u> | <u>15,626,846</u> | <u>(113,474)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Works | | | |
| Personal Services | 7,185,000 | 6,605,601 | 579,399 |
| Materials and Supplies | 2,578,033 | 2,513,716 | 64,317 |
| Contractual Services | 1,753,026 | 1,359,577 | 393,449 |
| Capital Outlay | 7,421,610 | 7,241,462 | 180,148 |
| Other | 28,512 | 18,913 | 9,599 |
| Total Public Works | <u>18,966,181</u> | <u>17,739,269</u> | <u>1,226,912</u> |
| Debt Service | | | |
| Principal Retirement | 134,683 | 134,683 | - |
| Total Expenditures | <u>19,100,864</u> | <u>17,873,952</u> | <u>1,226,912</u> |
| Deficiency of Revenues Under Expenditures | (3,360,544) | (2,247,106) | 1,113,438 |
| Other Financing Sources | | | |
| Sale of Capital Assets | 25,551 | 25,551 | - |
| Net Change in Fund Balance | (3,334,993) | (2,221,555) | 1,113,438 |
| Fund Balance Beginning of Year | 766,390 | 766,390 | - |
| Prior Year Encumbrances Appropriated | <u>2,608,603</u> | <u>2,608,603</u> | - |
| Fund Balance End of Year | <u>\$ 40,000</u> | <u>\$ 1,153,438</u> | <u>\$ 1,113,438</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, 2012

Jail Commissary

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 244,500 | \$ 253,912 | \$ 9,412 |
| Other | <u>5,500</u> | <u>6,416</u> | <u>916</u> |
| Total Revenues | <u>250,000</u> | <u>260,328</u> | <u>10,328</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and Supplies | 252,502 | 248,356 | 4,146 |
| Contractual Services | 21,955 | 20,753 | 1,202 |
| Capital Outlay | 85,789 | 82,993 | 2,796 |
| Other | <u>7,853</u> | <u>7,853</u> | <u>-</u> |
| Total Expenditures | <u>368,099</u> | <u>359,955</u> | <u>8,144</u> |
| Net Change in Fund Balance | (118,099) | (99,627) | 18,472 |
| Fund Balance Beginning of Year | 76,259 | 76,259 | - |
| Prior Year Encumbrances Appropriated | <u>41,840</u> | <u>41,840</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 18,472</u> | <u>\$ 18,472</u> |

Probate Court Conduct Business

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|---|
| Revenues | | | |
| Charges for Services | \$ 5,500 | \$ 4,429 | \$ (1,071) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Materials and Supplies | 1,700 | 757 | 943 |
| Contractual Services | 1,977 | 1,912 | 65 |
| Other | <u>2,100</u> | <u>2,091</u> | <u>9</u> |
| Total Expenditures | <u>5,777</u> | <u>4,760</u> | <u>1,017</u> |
| Net Change in Fund Balance | (277) | (331) | (54) |
| Fund Balance Beginning of Year | 2,026 | 2,026 | - |
| Prior Year Encumbrances Appropriated | <u>277</u> | <u>277</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 2,026</u> | <u>\$ 1,972</u> | <u>\$ (54)</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, 2012

Real Estate Assessment

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 3,700,000 | \$ 3,773,007 | \$ 73,007 |
| Fines and Forfeitures | - | 2,000 | 2,000 |
| Other | - | 21,664 | 21,664 |
| Total Revenues | <u>3,700,000</u> | <u>3,796,671</u> | <u>96,671</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Legislative and Executive | | | |
| Personal Services | 2,575,422 | 2,429,187 | 146,235 |
| Materials and Supplies | 27,837 | 17,094 | 10,743 |
| Contractual Services | 791,687 | 751,432 | 40,255 |
| Capital Outlay | 125,331 | 20,520 | 104,811 |
| Other | 47,418 | 39,055 | 8,363 |
| Total Expenditures | <u>3,567,695</u> | <u>3,257,288</u> | <u>310,407</u> |
| Net Change in Fund Balance | 132,305 | 539,383 | 407,078 |
| Fund Balance Beginning of Year | 2,487,815 | 2,487,815 | - |
| Prior Year Encumbrances Appropriated | <u>128,773</u> | <u>128,773</u> | - |
| Fund Balance End of Year | <u>\$ 2,748,893</u> | <u>\$ 3,155,971</u> | <u>\$ 407,078</u> |

Sheriff's Litter Patrol

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-----------------|-----------------|---|
| Revenue | | | |
| Intergovernmental | \$ 85,000 | \$ 84,000 | \$ (1,000) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 80,000 | 79,193 | 807 |
| Materials and Supplies | 3,665 | 2,994 | 671 |
| Contractual Services | 2,422 | 2,037 | 385 |
| Other | 6,763 | 4,688 | 2,075 |
| Total Expenditures | <u>92,850</u> | <u>88,912</u> | <u>3,938</u> |
| Net Change in Fund Balance | (7,850) | (4,912) | 2,938 |
| Fund Balance Beginning of Year | 6,763 | 6,763 | - |
| Prior Year Encumbrances Appropriated | <u>1,087</u> | <u>1,087</u> | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 2,938</u> | <u>\$ 2,938</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 57,500 | \$ 36,632 | \$ (20,868) |
| Intergovernmental | 888,237 | 888,237 | - |
| Total Revenues | <u>945,737</u> | <u>924,869</u> | <u>(20,868)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 60,981 | 59,701 | 1,280 |
| Materials and Supplies | 1,503 | - | 1,503 |
| Contractual Services | 1,014 | 907 | 107 |
| Other | <u>252</u> | <u>99</u> | <u>153</u> |
| Total General Government - Judicial | <u>63,750</u> | <u>60,707</u> | <u>3,043</u> |
| Public Safety | | | |
| Personal Services | 739,879 | 687,236 | 52,643 |
| Materials and Supplies | 77,356 | 69,010 | 8,346 |
| Contractual Services | 69,985 | 58,036 | 11,949 |
| Capital Outlay | 13,250 | 13,250 | - |
| Other | <u>211,588</u> | <u>199,015</u> | <u>12,573</u> |
| Total Public Safety | <u>1,112,058</u> | <u>1,026,547</u> | <u>85,511</u> |
| Total Expenditures | <u>1,175,808</u> | <u>1,087,254</u> | <u>88,554</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(230,071)</u> | <u>(162,385)</u> | <u>67,686</u> |
| Other Financing Sources (Uses) | | | |
| Advances In | 146,850 | 73,425 | (73,425) |
| Advances Out | <u>(146,850)</u> | <u>(73,425)</u> | <u>73,425</u> |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (230,071) | (162,385) | 67,686 |
| Fund Balance Beginning of Year | 302,937 | 302,937 | - |
| Prior Year Encumbrances Appropriated | <u>31,634</u> | <u>31,634</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 104,500</u> | <u>\$ 172,186</u> | <u>\$ 67,686</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Day Reporting
For the Year Ended December 31, 2012

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|----------------------|---|
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Other | \$ 459 | \$ 459 | \$ - |
| Net Change in Fund Balance | (459) | (459) | - |
| Fund Balance Beginning of Year | <u>581</u> | <u>581</u> | - |
| Fund Balance End of Year | <u><u>\$ 122</u></u> | <u><u>\$ 122</u></u> | <u><u>\$ -</u></u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 40,000 | \$ 44,000 | \$ 4,000 |
| Intergovernmental | 189,119 | 151,506 | (37,613) |
| Interest | - | 16 | 16 |
| Total Revenues | <u>229,119</u> | <u>195,522</u> | <u>(33,597)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 132,123 | 61,632 | 70,491 |
| Materials and Supplies | 8,880 | 6,380 | 2,500 |
| Capital Outlay | 161,201 | 96,606 | 64,595 |
| Other | 39,369 | 39,369 | - |
| Total Expenditures | <u>341,573</u> | <u>203,987</u> | <u>137,586</u> |
| Net Change in Fund Balance | (112,454) | (8,465) | 103,989 |
| Fund Balance Beginning of Year | <u>112,454</u> | <u>112,454</u> | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 103,989</u> | <u>\$ 103,989</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, 2012

Disaster Services - HAZMAT

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ - | \$ 14,273 | \$ 14,273 |
| Intergovernmental | 54,000 | 10,000 | (44,000) |
| Other | - | 32,199 | 32,199 |
| Total Revenues | <u>54,000</u> | <u>56,472</u> | <u>2,472</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and Supplies | 12,937 | 10,663 | 2,274 |
| Contractual Services | 44,699 | 44,629 | 70 |
| Capital Outlay | 2,049 | - | 2,049 |
| Other | 34,000 | 12,310 | 21,690 |
| Total Expenditures | <u>93,685</u> | <u>67,602</u> | <u>26,083</u> |
| Net Change in Fund Balance | (39,685) | (11,130) | 28,555 |
| Fund Balance Beginning of Year | 43,526 | 43,526 | - |
| Prior Year Encumbrances Appropriated | <u>39,686</u> | <u>39,686</u> | - |
| Fund Balance End of Year | <u>\$ 43,527</u> | <u>\$ 72,082</u> | <u>\$ 28,555</u> |

House Arrest

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ - | \$ 26,050 | \$ 26,050 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Contractual Services | 38,794 | 35,000 | 3,794 |
| Net Change in Fund Balance | (38,794) | (8,950) | 29,844 |
| Fund Balance Beginning of Year | 329,295 | 329,295 | - |
| Prior Year Encumbrances Appropriated | <u>3,794</u> | <u>3,794</u> | - |
| Fund Balance End of Year | <u>\$ 294,295</u> | <u>\$ 324,139</u> | <u>\$ 29,844</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, 2012

State Probation Supervision Fees

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 20,000 | \$ 16,485 | \$ (3,515) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and Supplies | 16,000 | 5,470 | 10,530 |
| Contractual Services | 3,055 | 2,901 | 154 |
| Other | 1,000 | 1,000 | - |
| Total Expenditures | 20,055 | 9,371 | 10,684 |
| Net Change in Fund Balance | (55) | 7,114 | 7,169 |
| Fund Balance Beginning of Year | 121,895 | 121,895 | - |
| Prior Year Encumbrances Appropriated | 55 | 55 | - |
| Fund Balance End of Year | \$ 121,895 | \$ 129,064 | \$ 7,169 |

Indigent Drivers

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|------------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ 500 | \$ 4,592 | \$ 4,092 |
| Expenditures | | | |
| Current | | | |
| Public Safety | | | |
| Contractual Services | 2,609 | 2,109 | 500 |
| Net Change in Fund Balance | (2,109) | 2,483 | 4,592 |
| Fund Balance Beginning of Year | 8,881 | 8,881 | - |
| Fund Balance End of Year | \$ 6,772 | \$ 11,364 | \$ 4,592 |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

Enforcement and Education

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-----------------|---|
| Revenues | | | |
| Fines and Forfeitures | \$ - | \$ 2,625 | \$ 2,625 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Materials and Supplies | 4,676 | 4,213 | 463 |
| Net Change in Fund Balance | (4,676) | (1,588) | 3,088 |
| Fund Balance Beginning of Year | 4,676 | 4,676 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 3,088</u> | <u>\$ 3,088</u> |

Violence Prevention

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|-----------------|---|
| Revenues | | | |
| Intergovernmental | \$ 202,088 | \$ 178,462 | \$ (23,626) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 239,717 | 210,009 | 29,708 |
| Total Expenditures | 239,717 | 210,009 | 29,708 |
| Deficiency of Revenues Under Expenditures | (37,629) | (31,547) | 6,082 |
| Other Financing Use | | | |
| Transfers Out | (53) | (53) | - |
| Net Change in Fund Balance | (37,682) | (31,600) | 6,082 |
| Fund Balance Beginning of Year | 37,682 | 37,682 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 6,082</u> | <u>\$ 6,082</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 250,000 | \$ 290,600 | \$ 40,600 |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 258,769 | 242,961 | 15,808 |
| Materials and Supplies | 6,645 | 5,744 | 901 |
| Contractual Services | 41,416 | 30,084 | 11,332 |
| Other | 6,000 | 1,693 | 4,307 |
| Total Expenditures | <u>312,830</u> | <u>280,482</u> | <u>32,348</u> |
| Net Change in Fund Balance | (62,830) | 10,118 | 72,948 |
| Fund Balance Beginning of Year | 108,273 | 108,273 | - |
| Prior Year Encumbrances Appropriated | <u>3,061</u> | <u>3,061</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 48,504</u> | <u>\$ 121,452</u> | <u>\$ 72,948</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

Emergency Preparedness Grant

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 863,070 | \$ 739,070 | (124,000) |
| Other | - | 8,612 | 8,612 |
| Total Revenues | <u>863,070</u> | <u>747,682</u> | <u>(115,388)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 140,271 | 115,938 | 24,333 |
| Materials and Supplies | 91,741 | 87,900 | 3,841 |
| Contractual Services | 101,588 | 45,288 | 56,300 |
| Capital Outlay | 562,780 | 541,410 | 21,370 |
| Other | 23,006 | 14,369 | 8,637 |
| Total Expenditures | <u>919,386</u> | <u>804,905</u> | <u>114,481</u> |
| Net Change in Fund Balance | (56,316) | (57,223) | (907) |
| Fund Balance Beginning of Year | 168,757 | 168,757 | - |
| Prior Year Encumbrances Appropriated | <u>3,012</u> | <u>3,012</u> | - |
| Fund Balance End of Year | <u>\$ 115,453</u> | <u>\$ 114,546</u> | <u>\$ (907)</u> |

Juvenile Justice

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|---|
| Revenues | | | |
| Intergovernmental | \$ 575,000 | \$ 536,510 | \$ (38,490) |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 430,000 | 403,911 | 26,089 |
| Materials and Supplies | 9,500 | 832 | 8,668 |
| Contractual Services | 378,330 | 204,632 | 173,698 |
| Other | 50,523 | 24,914 | 25,609 |
| Total Expenditures | <u>868,353</u> | <u>634,289</u> | <u>234,064</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(293,353)</u> | <u>(97,779)</u> | <u>195,574</u> |
| Other Financing Uses | | | |
| Advances Out | (15,000) | (15,000) | - |
| Transfers Out | <u>(59,316)</u> | <u>(59,316)</u> | - |
| Total Other Financing Uses | <u>(74,316)</u> | <u>(74,316)</u> | - |
| Net Change In Fund Balance | (367,669) | (172,095) | 195,574 |
| Fund Balance Beginning of Year | 487,542 | 487,542 | - |
| Prior Year Encumbrances Appropriated | <u>94,829</u> | <u>94,829</u> | - |
| Fund Balance End of Year | <u>\$ 214,702</u> | <u>\$ 410,276</u> | <u>\$ 195,574</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

Child Victim Support

| | Final Budget | Actual | Variance Favorable Positive (Negative) |
|---------------------------------------|-----------------|----------|---|
| Fund Balance Beginning of Year | \$ 1,732 | \$ 1,732 | \$ - |
| Fund Balance End of Year | \$ 1,732 | \$ 1,732 | \$ - |

Law Library

| | Final Budget | Actual | Variance Favorable Positive (Negative) |
|---|-----------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 11,000 | \$ 12,357 | \$ 1,357 |
| Fines and Forfeitures | 435,000 | 463,456 | 28,456 |
| Other | - | 28,971 | 28,971 |
| Total Revenues | <u>446,000</u> | <u>504,784</u> | <u>58,784</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 150,679 | 133,373 | 17,306 |
| Materials and Supplies | 352,089 | 345,348 | 6,741 |
| Contractual Services | 89,168 | 79,492 | 9,676 |
| Capital Outlay | 5,000 | 4,495 | 505 |
| Other | 10,017 | 9,446 | 571 |
| Total Expenditures | <u>606,953</u> | <u>572,154</u> | <u>34,799</u> |
| Net Change in Fund Balance | (160,953) | (67,370) | 93,583 |
| Fund Balance Beginning of Year | 93,601 | 93,601 | - |
| Prior Year Encumbrances Appropriated | <u>72,899</u> | <u>72,899</u> | - |
| Fund Balance End of Year | <u>\$ 5,547</u> | <u>\$ 99,130</u> | <u>\$ 93,583</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, 2012

Childrens' Trust State Grant

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-------------|---|
| Expenditures | | | |
| General Government - Judicial | | | |
| Other | \$ 3,838 | \$ 3,838 | \$ - |
| Net Change in Fund Balance | (3,838) | (3,838) | - |
| Fund Balance Beginning of Year | 3,838 | 3,838 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Drug Court Planning Grant

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 8,500 | \$ 7,235 | \$ (1,265) |
| Intergovernmental | 267,219 | 188,371 | (78,848) |
| Total Revenues | <u>275,719</u> | <u>195,606</u> | <u>(80,113)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 136,482 | 124,081 | 12,401 |
| Materials and Supplies | 17,889 | 9,721 | 8,168 |
| Contractual Services | 120,015 | 109,787 | 10,228 |
| Capital Outlay | 6,584 | 6,584 | - |
| Other | 20,247 | 11,664 | 8,583 |
| Total Expenditures | <u>301,217</u> | <u>261,837</u> | <u>39,380</u> |
| Deficiency of Revenues Under Expenditures | <u>(25,498)</u> | <u>(66,231)</u> | <u>(40,733)</u> |
| Other Financing Sources (Uses) | | | |
| Advances In | 7,330 | 3,665 | (3,665) |
| Advances Out | (7,330) | (3,665) | 3,665 |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Change in Fund Balance | (25,498) | (66,231) | (40,733) |
| Fund Balance Beginning of Year | 112,459 | 112,459 | - |
| Prior Year Encumbrances Appropriated | <u>113</u> | <u>113</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 87,074</u> | <u>\$ 46,341</u> | <u>\$ (40,733)</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, 2012

| | <u>Indigent Guardianship</u> | | |
|---|------------------------------|------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Charges for Services | \$ 47,000 | \$ 49,592 | \$ 2,592 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 39,000 | 22,635 | 16,365 |
| Materials and Supplies | 1,000 | 862 | 138 |
| Contractual Services | 6,925 | 6,227 | 698 |
| Capital Outlay | 1,000 | - | 1,000 |
| Other | 1,000 | 464 | 536 |
| Total Expenditures | <u>48,925</u> | <u>30,188</u> | <u>18,737</u> |
| Net Change in Fund Balance | (1,925) | 19,404 | 21,329 |
| Fund Balance Beginning of Year | 74,209 | 74,209 | - |
| Prior Year Encumbrances Appropriated | <u>1,925</u> | <u>1,925</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 74,209</u> | <u>\$ 95,538</u> | <u>\$ 21,329</u> |

| | <u>Computer Justice Information System</u> | | |
|---|--|-----------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Fines and Forfeitures | \$ 15,000 | \$ 12,434 | \$ (2,566) |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Materials and Supplies | 11,986 | 8,698 | 3,288 |
| Contractual Services | 1,728 | 1,728 | - |
| Total Expenditures | <u>13,714</u> | <u>10,426</u> | <u>3,288</u> |
| Net Change in Fund Balance | 1,286 | 2,008 | 722 |
| Fund Deficit Beginning of Year | (794) | (794) | - |
| Prior Year Encumbrances Appropriated | <u>1,986</u> | <u>1,986</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ 2,478</u> | <u>\$ 3,200</u> | <u>\$ 722</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, 2012

| | Probate Court Security Grant | | |
|---|-------------------------------------|-------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Charges for Services | \$ 20,000 | \$ 20,115 | \$ 115 |
| Expenditures | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Contractual Services | 21,125 | 11,000 | 10,125 |
| Net Change in Fund Balance | (1,125) | 9,115 | 10,240 |
| Fund Balance Beginning of Year | 114,943 | 114,943 | - |
| Prior Year Encumbrances Appropriated | 1,125 | 1,125 | - |
| Fund Balance End of Year | <u>\$ 114,943</u> | <u>\$ 125,183</u> | <u>\$ 10,240</u> |

| | Sheriff Law Enforcement | | |
|---|--------------------------------|-------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Charges for Services | \$ 260,000 | \$ 259,167 | \$ (833) |
| Licenses and Permits | 65,000 | 112,659 | 47,659 |
| Intergovernmental | 503,619 | 337,822 | (165,797) |
| Interest | - | 35 | 35 |
| Total Revenues | <u>828,619</u> | <u>709,683</u> | <u>(118,936)</u> |
| Expenditures | | | |
| Current: | | | |
| Public Safety | | | |
| Personal Services | 162,747 | 27,688 | 135,059 |
| Materials and Supplies | 4,000 | 3,429 | 571 |
| Contractual Services | 704,326 | 476,073 | 228,253 |
| Other | 101,904 | 50,117 | 51,787 |
| Total Expenditures | <u>972,977</u> | <u>557,307</u> | <u>415,670</u> |
| Net Change in Fund Balance | (144,358) | 152,376 | 296,734 |
| Fund Deficit Beginning of Year | (174,144) | (174,144) | - |
| Prior Year Encumbrances Appropriated | 318,502 | 318,502 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 296,734</u> | <u>\$ 296,734</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, 2012

Geographical Information Systems

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

Board of Elections

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-------------------------|------------------|---|
| <i>Revenues</i> | | | |
| Intergovernmental | \$ 17,495 | \$ 32,354 | \$ 14,859 |
| <i>Net Change in Fund Balance</i> | 17,495 | 32,354 | 14,859 |
| <i>Fund Balance Beginning of Year</i> | <u>2,630</u> | <u>2,630</u> | <u>-</u> |
| <i>Fund Balance End of Year</i> | <u>\$ 20,125</u> | <u>\$ 34,984</u> | <u>\$ 14,859</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, 2012

Special Assessment Bond Retirement

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------------|-------------------|---|
| Revenues | | | |
| Special Assessments | \$ 500,000 | \$ 599,427 | \$ 99,427 |
| Expenditures | | | |
| Debt Service | | | |
| Principal Retirement | 2,209,761 | 375,442 | 1,834,319 |
| Interest and Fiscal Charges | 207,236 | 207,236 | - |
| Total Expenditures | <u>2,416,997</u> | <u>582,678</u> | <u>1,834,319</u> |
| Net Change in Fund Balance | (1,916,997) | 16,749 | 1,933,746 |
| Fund Balance Beginning of Year - Restated | <u>106,480</u> | <u>106,480</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ (1,810,517)</u> | <u>\$ 123,229</u> | <u>\$ 1,933,746</u> |

General Obligation Bond Retirement

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---------------------------------------|-----------------|-------------------|---|
| Expenditures | | | |
| Debt Service | | | |
| Principal Retirement | \$ 200,940 | \$ - | \$ 200,940 |
| Total Expenditures | <u>200,940</u> | <u>-</u> | <u>200,940</u> |
| 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, 2012

Jail Capital Improvements

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

Board of Developmental Disabilities Capital

| | <u>Final Budget</u> | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|---|
| Expenditures | | | |
| Capital Outlay | \$ 975,741 | \$ 786,195 | \$ 189,546 |
| Other Financing Source | | | |
| Transfers In | 549,575 | 549,575 | - |
| Net Change in Fund Balance | (426,166) | (236,620) | 189,546 |
| Fund Balance Beginning of Year | 153,771 | 153,771 | - |
| Prior Year Encumbrances Appropriated | <u>272,395</u> | <u>272,395</u> | <u>-</u> |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 189,546</u> | <u>\$ 189,546</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, 2012

Courthouse Restoration

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

Ditch Maintenance

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

Engineer's Construction

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--|-----------------|---------------|---|
| Revenues | | | |
| Intergovernmental | \$ 18,698,533 | \$ 11,021,038 | \$ (7,677,495) |
| Expenditures | | | |
| Capital Outlay | 18,698,533 | 11,280,339 | 7,418,194 |
| Deficiency of Revenues Under Expenditures | - | (259,301) | (259,301) |
| Other Financing Source | | | |
| Proceeds of Loans | - | 259,301 | 259,301 |
| Net Change in Fund Balance | - | - | - |
| Fund Balance Beginning of Year | - | - | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

| | <u>Permanent Improvement</u> | | |
|---|------------------------------|-------------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Other | \$ - | \$ 2,375 | \$ 2,375 |
| Total Revenues | <u>-</u> | <u>2,375</u> | <u>2,375</u> |
| Expenditures | | | |
| Contractual Services | 30,223 | 4,458 | 25,765 |
| Capital Outlay | 1,221,293 | 990,811 | 230,482 |
| Total Expenditures | 1,251,516 | 995,269 | 256,247 |
| Net Change in Fund Balance | (1,251,516) | (992,894) | 258,622 |
| Fund Balance Beginning of Year | 1,583,067 | 1,583,067 | - |
| Prior Year Encumbrances Appropriated | 13,000 | 13,000 | - |
| Fund Balance End of Year | <u>\$ 344,551</u> | <u>\$ 603,173</u> | <u>\$ 258,622</u> |

| | <u>Survey Monument</u> | | |
|---------------------------------------|------------------------|---------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Expenditures | | | |
| Materials and Supplies | \$ 1,552 | \$ 814 | \$ 738 |
| Net Change in Fund Balance | (1,552) | (814) | 738 |
| Fund Balance Beginning of Year | 1,552 | 1,552 | - |
| Fund Balance End of Year | <u>\$ -</u> | <u>\$ 738</u> | <u>\$ 738</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|----------------------|----------------------|---|
| Revenues | | | |
| Charges for Services | \$ 21,646,000 | \$ 21,816,637 | \$ 170,637 |
| Intergovernmental | 1,000,000 | 220,739 | (779,261) |
| Special Assessments | 318,943 | 324,859 | 5,916 |
| Other Operating Revenues | - | 26,641 | 26,641 |
| Total Revenues | <u>22,964,943</u> | <u>22,388,876</u> | <u>(576,067)</u> |
| Expenses | | | |
| Personal Services | 6,162,710 | 4,706,630 | 1,456,080 |
| Contractual Services | 12,937,897 | 12,385,089 | 552,808 |
| Materials and Supplies | 1,489,827 | 1,373,504 | 116,323 |
| Other Operating Expenses | 227,329 | 176,070 | 51,259 |
| Capital Outlay | 3,098,978 | 1,524,519 | 1,574,459 |
| Debt Service | | | |
| Principal Retirement | 2,884,708 | 2,641,278 | 243,430 |
| Interest and Fiscal Charges | 1,408,043 | 1,408,043 | - |
| Total Expenses | <u>28,209,492</u> | <u>24,215,133</u> | <u>3,994,359</u> |
| Operating Income (Loss) | (5,244,549) | (1,826,257) | 3,418,292 |
| Non-Operating Revenue | | | |
| Proceeds of Notes | - | 470,000 | 470,000 |
| Proceeds of Loans | - | 14,992 | 14,992 |
| Total Non-Operating Revenue (Expense) | <u>-</u> | <u>484,992</u> | <u>484,992</u> |
| Change in Fund Equity | (5,244,549) | (1,341,265) | 3,903,284 |
| Fund Equity Beginning of Year - Restated | 12,876,442 | 12,876,442 | - |
| Prior Year Encumbrances Appropriated | <u>3,136,340</u> | <u>3,136,340</u> | <u>-</u> |
| Fund Equity End of Year | <u>\$ 10,768,233</u> | <u>\$ 14,671,517</u> | <u>\$ 3,903,284</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 655,000 | \$ 693,181 | \$ 38,181 |
| Other Operating Revenues | <u>1,700</u> | <u>2,252</u> | <u>552</u> |
| Total Revenues | <u>656,700</u> | <u>695,433</u> | <u>38,733</u> |
| Expenses | | | |
| Personal Services | 213,000 | 201,191 | 11,809 |
| Contractual Services | 487,090 | 420,030 | 67,060 |
| Materials and Supplies | 50,450 | 2,056 | 48,394 |
| Other Operating Expenses | 10,404 | 1,635 | 8,769 |
| Capital Outlay | 270,000 | 5,843 | 264,157 |
| Debt Service | | | |
| Principal Retirement | 75,850 | 75,000 | 850 |
| Interest and Fiscal Charges | <u>14,150</u> | <u>14,150</u> | <u>-</u> |
| Total Expenses | <u>1,120,944</u> | <u>719,905</u> | <u>401,039</u> |
| Change in Fund Equity | (464,244) | (24,472) | 439,772 |
| Fund Equity Beginning of Year | 784,585 | 784,585 | - |
| Prior Year Encumbrances Appropriated | <u>144,944</u> | <u>144,944</u> | <u>-</u> |
| Fund Equity End of Year | <u>\$ 465,285</u> | <u>\$ 905,057</u> | <u>\$ 439,772</u> |

STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity
 Budget and Actual (Non-GAAP Basis) - Molly Stark Hospital
 For the Year Ended December 31, 2012*

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|--------------------------------------|-----------------|-------------|---|
| <i>Non-Operating Expense</i> | | | |
| Transfers Out | \$ (10) | \$ (10) | \$ - |
| <i>Net Change in Fund Equity</i> | (10) | (10) | - |
| <i>Fund Equity Beginning of Year</i> | <u>10</u> | <u>10</u> | <u>-</u> |
| <i>Fund Equity End of Year</i> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis) - Sheriff's Webcheck Service
For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|---|
| Revenues | | | |
| Charges for Services | \$ 20,000 | \$ 17,872 | \$ (2,128) |
| Expenses | | | |
| Personal Services | 35,000 | 18,762 | 16,238 |
| Contractual Services | 3,000 | 367 | 2,633 |
| Materials and Supplies | 14,867 | - | 14,867 |
| Other Operating Expenses | 13,726 | 25,255 | (11,529) |
| Total Expenses | <u>66,593</u> | <u>44,384</u> | <u>22,209</u> |
| Change in Fund Equity | (46,593) | (26,512) | 20,081 |
| Fund Equity Beginning of Year | 65,006 | 65,006 | - |
| Prior Year Encumbrances Appropriated | <u>1,586</u> | <u>1,586</u> | - |
| Fund Equity End of Year | <u>\$ 19,999</u> | <u>\$ 40,080</u> | <u>\$ 20,081</u> |

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
 Budget and Actual (Non-GAAP Basis) - Auditor's License Bureau
 For the Year Ended December 31, 2012

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|---|
| Revenues | | | |
| Charges for Services | \$ 405,000 | \$ 433,501 | \$ 28,501 |
| Other Operating Revenues | - | 187 | 187 |
| Total Revenues | <u>405,000</u> | <u>433,688</u> | <u>28,688</u> |
| Expenses | | | |
| Personal Services | 234,975 | 231,842 | 3,133 |
| Contractual Services | 60,494 | 60,494 | - |
| Materials and Supplies | 10,722 | 10,674 | 48 |
| Other Operating Expenses | 46,103 | 45,447 | 656 |
| Capital Outlay | 5,447 | 5,447 | - |
| Total Expenses | <u>357,741</u> | <u>353,904</u> | <u>3,837</u> |
| Change in Fund Equity | 47,259 | 79,784 | 32,525 |
| Fund Equity Beginning of Year | 231,395 | 231,395 | - |
| Prior Year Encumbrances Appropriated | <u>4,841</u> | <u>4,841</u> | <u>-</u> |
| Fund Equity End of Year | <u>\$ 283,495</u> | <u>\$ 316,020</u> | <u>\$ 32,525</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, 2012

Self Insurance

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ 15,305,713 | \$ 13,511,898 | \$ (1,793,815) |
| Other Operating Revenues | - | 132,477 | 132,477 |
| Total Revenues | <u>15,305,713</u> | <u>13,644,375</u> | <u>(1,661,338)</u> |
| Expenses | | | |
| Personal Services | 186,359 | 151,928 | 34,431 |
| Contractual Services | 55,856 | 12,674 | 43,182 |
| Claims | 14,645,836 | 14,162,074 | 483,762 |
| Materials and Supplies | 1,225 | 1,174 | 51 |
| Other Operating Expenses | 1,995 | 924 | 1,071 |
| Total Expenses | <u>14,891,271</u> | <u>14,328,774</u> | <u>562,497</u> |
| Change in Fund Equity | 414,442 | (684,399) | (1,098,841) |
| Fund Equity Beginning of Year | 9,111,562 | 9,111,562 | - |
| Prior Year Encumbrances Appropriated | <u>335,551</u> | <u>335,551</u> | - |
| Fund Equity End of Year | <u>\$ 9,861,555</u> | <u>\$ 8,762,714</u> | <u>\$ (1,098,841)</u> |

Workers' Compensation

| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|------------------|---------------------|---|
| Revenues | | | |
| Charges for Services | \$ - | \$ 1,001,292 | \$ 1,001,292 |
| Other Operating Revenues | - | 21,728 | 21,728 |
| Total Revenues | <u>-</u> | <u>1,023,020</u> | <u>1,023,020</u> |
| Expenses | | | |
| Personal Services | 100,000 | 53,961 | 46,039 |
| Contractual Services | 80,225 | 46,894 | 33,331 |
| Claims | 2,508,246 | 2,452,624 | 55,622 |
| Materials and Supplies | 1,500 | - | 1,500 |
| Other Operating Expenses | 25,032 | 40 | 24,992 |
| Capital Outlay | 10,000 | - | 10,000 |
| Total Expenses | <u>2,725,003</u> | <u>2,553,519</u> | <u>171,484</u> |
| Change in Fund Equity | (2,725,003) | (1,530,499) | 1,194,504 |
| Fund Equity Beginning of Year | 2,703,820 | 2,703,820 | - |
| Prior Year Encumbrances Appropriated | <u>21,183</u> | <u>21,183</u> | - |
| Fund Equity End of Year | <u>\$ -</u> | <u>\$ 1,194,504</u> | <u>\$ 1,194,504</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, 2012

George C. Brissel

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

***Board of Developmental
Disabilities Gifts & Donations***

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2012

| | <u>Juvenile Court Gifts & Donations</u> | | |
|---|---|---------------|---|
| | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
| Revenues | | | |
| Other | \$ 21,896 | \$ 21,896 | \$ - |
| Expenses | | | |
| Current: | | | |
| General Government - Judicial | | | |
| Personal Services | 21,897 | 21,897 | - |
| Materials and Supplies | 100 | 100 | - |
| Contractual Services | 127 | 127 | - |
| Other | <u>2,452</u> | <u>2,452</u> | <u>-</u> |
| Total Expenses | <u>24,576</u> | <u>24,576</u> | <u>-</u> |
| Net Change in Fund Equity | (2,680) | (2,680) | - |
| Fund Equity Beginning of Year | 2,280 | 2,280 | - |
| Prior Year Encumbrances Appropriated | <u>400</u> | <u>400</u> | <u>-</u> |
| Fund Equity End of Year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

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Statistical Section

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012

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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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| Net Position by Component – Last Ten Years..... | S1 |
| Changes in Net Position – Primary Government- Last Ten Years..... | S2 |
| Fund Balances – Governmental Funds – Last Ten Years..... | S4 |
| Changes in Fund Balances – Governmental Funds – Last Ten Years..... | S6 |

Revenue Capacity

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

| | |
|---|-----|
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Years..... | S8 |
| Property Tax Rates – Direct and Overlapping Governments – Last Ten Years..... | S9 |
| Property Tax Levies and Collections – Real and Public Utility – Last Ten Years... | S11 |
| Property Tax Levies and Collections – Tangible Personal – Last Ten Years..... | S12 |
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| Principal Tax Payers – Public Utility Tangible Personal Property Tax – Current and Nine Years Ago..... | S14 |
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| Special Assessments Billed and Collected – Last Ten Years..... | S16 |

Debt Capacity

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

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

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2012

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

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

Demographic and Economic Information

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

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

Operating Information

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

| | |
|---|-----|
| Government Employees – Last Ten Years..... | S21 |
| Operating Indicators – Last Nine Years..... | S22 |
| Capital Asset Indicators – Last Nine Years..... | S23 |

STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>Governmental Activities</i> | | | | | | | | | | |
| Net Investment in Capital Assets | \$ 177,078,858 | \$ 166,155,990 | \$ 160,060,611 | \$ 153,723,551 | \$ 149,914,590 | \$ 149,410,966 | \$ 147,130,113 | \$ 138,175,132 | \$ 92,523,227 | \$ 58,545,669 |
| Restricted | | | | | | | | | | |
| Capital Projects | 1,421,349 | 1,953,786 | 429,126 | 144,126 | 144,126 | 2,469,353 | 440,114 | 1,423,668 | 76,743 | 670,229 |
| Debt Service | 2,516,891 | 5,668,451 | 5,858,317 | 2,932,354 | 3,209,740 | - | - | 2,324,103 | 2,939,217 | 1,292,072 |
| Other Purposes | 131,044,509 | 117,859,466 | 115,699,339 | 102,232,991 | 92,000,325 | 106,296,995 | 103,240,147 | 90,844,694 | 85,767,688 | 69,179,655 |
| Unrestricted | <u>22,870,631</u> | <u>21,706,774</u> | <u>27,684,015</u> | <u>26,287,989</u> | <u>14,959,869</u> | <u>21,091,312</u> | <u>21,797,529</u> | <u>20,667,252</u> | <u>30,084,158</u> | <u>29,549,214</u> |
| <i>Total Governmental Activity Net Assets</i> | <u>334,932,238</u> | <u>313,344,467</u> | <u>309,731,408</u> | <u>285,321,011</u> | <u>260,228,650</u> | <u>279,268,626</u> | <u>272,607,903</u> | <u>253,434,849</u> | <u>211,391,033</u> | <u>159,236,839</u> |
| <i>Business-type activities</i> | | | | | | | | | | |
| Net Investment in Capital Assets | 100,316,438 | 100,562,933 | 99,885,543 | 97,890,013 | 98,265,965 | 93,768,684 | 89,525,292 | 85,698,958 | 82,891,649 | 71,905,106 |
| Unrestricted | <u>23,795,764</u> | <u>19,271,750</u> | <u>17,549,742</u> | <u>17,209,308</u> | <u>14,450,326</u> | <u>17,511,294</u> | <u>18,003,855</u> | <u>18,395,397</u> | <u>16,515,890</u> | <u>21,178,389</u> |
| <i>Total Business-Type Activity Net Assets</i> | <u>124,112,202</u> | <u>119,834,683</u> | <u>117,435,285</u> | <u>115,099,321</u> | <u>112,716,291</u> | <u>111,279,978</u> | <u>107,529,147</u> | <u>104,094,355</u> | <u>99,407,539</u> | <u>93,083,495</u> |
| <i>Total Primary governmental activities</i> | | | | | | | | | | |
| Net Investment in Capital Assets | 277,395,296 | 266,718,923 | 259,946,154 | 251,613,564 | 248,180,555 | 243,179,650 | 236,655,405 | 223,874,090 | 175,414,876 | 130,450,775 |
| Restricted | 134,982,749 | 125,481,703 | 105,309,740 | 105,309,741 | 95,354,191 | 108,766,348 | 103,680,261 | 94,592,465 | 88,783,648 | 71,141,956 |
| Unrestricted | <u>46,666,395</u> | <u>40,978,524</u> | <u>45,233,757</u> | <u>43,497,297</u> | <u>29,410,195</u> | <u>38,602,606</u> | <u>39,801,384</u> | <u>39,062,649</u> | <u>46,600,048</u> | <u>50,727,603</u> |
| <i>Total Primary Governmental activities</i> | <u>\$ 459,044,440</u> | <u>\$ 433,179,150</u> | <u>\$ 427,166,693</u> | <u>\$ 400,420,332</u> | <u>\$ 372,944,941</u> | <u>\$ 390,548,604</u> | <u>\$ 380,137,050</u> | <u>\$ 357,529,204</u> | <u>\$ 310,798,572</u> | <u>\$ 252,320,334</u> |

Source: Stark County Auditor

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

| Program Revenues | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>Primary Government - Governmental Revenues:</i> | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | \$ 14,671,098 | \$ 12,886,274 | \$ 11,541,299 | \$ 13,364,708 | \$ 12,925,934 | \$ 18,091,777 | \$ 16,507,205 | \$ 16,287,032 | \$ 16,221,304 | \$ 15,840,691 |
| Judicial | 7,130,497 | 6,240,407 | 7,129,824 | 5,742,269 | 5,304,446 | 5,432,845 | 4,878,013 | 5,056,812 | 4,370,527 | 4,073,344 |
| Public Safety | 5,029,504 | 4,370,523 | 4,783,600 | 4,414,237 | 4,411,631 | 4,566,543 | 3,846,083 | 3,025,109 | 4,196,427 | 3,426,905 |
| Public Works | 114,917 | 114,353 | 107,248 | 115,664 | 99,911 | 106,638 | 116,340 | 99,871 | 106,811 | 125,000 |
| Health | 1,387,900 | 1,331,491 | 1,360,410 | 2,093,756 | 3,561,864 | 4,752,389 | 4,351,288 | 2,727,888 | 1,425,742 | 1,231,540 |
| Human Services | 1,341,447 | 1,281,782 | 1,194,941 | 1,210,993 | 2,573,947 | 1,386,473 | 1,199,335 | 1,680,629 | 1,439,316 | 1,474,535 |
| Intergovernmental | 78,097 | 81,672 | 81,650 | 77,913 | 80,774 | 87,188 | 81,223 | 90,386 | 85,597 | 89,791 |
| <i>Total Charges for Services</i> | <u>29,753,460</u> | <u>26,306,502</u> | <u>26,198,972</u> | <u>27,019,540</u> | <u>28,958,507</u> | <u>34,423,853</u> | <u>30,979,487</u> | <u>28,967,727</u> | <u>27,845,724</u> | <u>26,261,806</u> |
| Operating Grants, Contributions and Interest | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 132,733 | - | 1,171,234 | 3,938,487 | 896,183 | 497,797 | 1,440,874 | 862,428 | 957,092 | 732,770 |
| Judicial | 237,580 | 259,272 | 350,499 | 212,179 | 223,819 | 192,088 | 189,953 | 112,391 | 216,985 | 220,426 |
| Public Safety | 5,177,658 | 4,301,192 | 3,993,096 | 8,994,901 | 5,217,805 | 7,103,053 | 4,945,964 | 7,543,082 | 3,574,745 | 2,200,360 |
| Public Works | 15,371,293 | 19,476,332 | 17,440,944 | 15,926,703 | 16,050,955 | 15,780,835 | 15,874,094 | 14,674,273 | 17,104,017 | 14,785,049 |
| Health | 51,612,551 | 51,044,852 | 61,912,126 | 57,616,964 | 40,875,160 | 44,011,975 | 42,508,412 | 40,296,097 | 40,348,663 | 33,075,438 |
| Human Services | 36,121,824 | 34,997,044 | 42,632,176 | 53,477,821 | 57,237,846 | 49,312,806 | 57,294,497 | 44,515,634 | 52,510,180 | 49,673,289 |
| Intergovernmental | - | - | - | - | - | 1,655,388 | 3,290,038 | 3,431,685 | 1,671,361 | 3,346,021 |
| <i>Total Operating Grants, Contributions & Interest</i> | <u>108,653,639</u> | <u>110,078,692</u> | <u>127,500,075</u> | <u>140,167,055</u> | <u>120,501,768</u> | <u>118,553,942</u> | <u>125,543,832</u> | <u>111,435,590</u> | <u>116,383,043</u> | <u>104,033,353</u> |
| Capital Grants and Contribution | | | | | | | | | | |
| Legislative and Executive | - | - | - | - | - | - | 60,244 | 3,749,856 | 60,130 | 65,779 |
| Public Safety | - | - | - | - | - | - | - | 2,410,341 | 4,967,500 | - |
| Public Works | 9,941,541 | 8,113,840 | 13,213,520 | 9,367,575 | 4,508,894 | 9,310,204 | 8,175,293 | 8,998,781 | 5,587,599 | 5,743,247 |
| Health | - | - | - | - | - | 144,444 | 400,441 | 232,407 | 65,257 | - |
| Intergovernmental | - | - | - | - | - | - | 640,713 | 425,153 | 32,250 | - |
| Interest and Finance Charges | - | - | - | - | - | - | 37,018 | 2,904 | 1,276,325 | 40,238 |
| <i>Total Capital Grants and Contribution</i> | <u>9,941,541</u> | <u>8,113,840</u> | <u>13,213,520</u> | <u>9,367,575</u> | <u>4,508,894</u> | <u>9,454,648</u> | <u>9,313,709</u> | <u>15,819,442</u> | <u>11,989,061</u> | <u>5,849,264</u> |
| <i>Total Governmental Revenues</i> | <u>\$ 148,348,640</u> | <u>\$ 144,499,034</u> | <u>\$ 166,912,567</u> | <u>\$ 176,554,170</u> | <u>\$ 153,969,169</u> | <u>\$ 162,432,443</u> | <u>\$ 165,837,028</u> | <u>\$ 156,222,759</u> | <u>\$ 156,217,828</u> | <u>\$ 136,144,423</u> |
| <i>Business-Type Program Revenue:</i> | | | | | | | | | | |
| Charges for Services | | | | | | | | | | |
| Sewer | 21,687,158 | 21,513,105 | 21,349,721 | 21,335,953 | 20,693,375 | 19,533,414 | 19,658,495 | 19,563,248 | 18,860,765 | 16,099,037 |
| Water | 685,037 | 654,627 | 678,582 | 663,841 | 635,154 | 669,607 | 588,197 | 705,646 | 661,789 | 542,240 |
| Sheriff's Webcheck | 17,872 | 23,072 | 24,410 | 34,924 | 38,551 | 16,060 | 10,560 | 1,050 | - | - |
| Auditor's License Bureau | 432,053 | 406,387 | 381,795 | 323,954 | 99,986 | - | - | - | - | - |
| <i>Total Charges for Services</i> | <u>22,822,120</u> | <u>22,597,191</u> | <u>22,434,508</u> | <u>22,358,672</u> | <u>21,467,066</u> | <u>20,219,081</u> | <u>20,257,252</u> | <u>20,269,944</u> | <u>19,522,554</u> | <u>16,641,277</u> |
| Operating and Capital Grants and Contribution | | | | | | | | | | |
| Sewer | 611,142 | 619,256 | 1,624,314 | 1,077,984 | 863,552 | 3,070,045 | 2,183,621 | 2,250,896 | 3,528,603 | 6,178,946 |
| Water | - | - | - | - | - | 153,360 | 104,318 | 342,078 | 647,327 | 1,653,011 |
| <i>Total Operating and Capital Grants and Contribution</i> | <u>611,142</u> | <u>619,256</u> | <u>1,624,314</u> | <u>1,077,984</u> | <u>863,552</u> | <u>3,223,405</u> | <u>2,287,939</u> | <u>2,592,974</u> | <u>4,175,930</u> | <u>7,831,957</u> |
| <i>Total Business-Type Revenues</i> | <u>23,433,262</u> | <u>23,216,447</u> | <u>24,058,822</u> | <u>23,436,656</u> | <u>22,330,618</u> | <u>23,442,486</u> | <u>22,545,191</u> | <u>22,862,918</u> | <u>23,698,484</u> | <u>24,473,234</u> |
| <i>Total Primary Government Program Revenue</i> | <u>\$ 171,781,902</u> | <u>\$ 167,715,481</u> | <u>\$ 190,971,389</u> | <u>\$ 199,990,826</u> | <u>\$ 176,299,787</u> | <u>\$ 185,874,929</u> | <u>\$ 188,382,219</u> | <u>\$ 179,085,677</u> | <u>\$ 179,916,312</u> | <u>\$ 160,617,657</u> |

(continued)

STARK COUNTY, OHIO

*Changes in Net Position - Primary Government
Last Ten Years*

| Expenses | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>Primary Government - Governmental Expenses:</i> | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | \$ 23,511,403 | \$ 25,502,295 | \$ 27,652,672 | \$ 27,297,677 | \$ 20,726,938 | \$ 21,514,881 | \$ 19,519,084 | \$ 22,456,982 | \$ 17,717,620 | \$ 18,088,590 |
| Judicial | 16,001,231 | 15,400,907 | 16,259,692 | 16,619,845 | 16,508,346 | 16,373,379 | 15,212,867 | 14,295,927 | 13,863,270 | 12,263,463 |
| Public Safety | 25,848,648 | 24,784,577 | 27,189,232 | 28,967,133 | 29,035,723 | 28,753,397 | 12,848,370 | 25,940,588 | 22,751,546 | 20,021,976 |
| Public Works | 21,617,023 | 23,047,381 | 23,379,836 | 23,122,493 | 21,293,041 | 21,919,946 | 33,964,161 | 17,609,194 | 16,384,526 | 13,432,897 |
| Health | 85,103,577 | 85,133,253 | 84,524,663 | 84,924,805 | 81,485,624 | 80,806,196 | 79,741,796 | 75,026,635 | 71,168,032 | 64,499,775 |
| Human Services | 47,451,793 | 50,187,453 | 54,445,251 | 65,846,396 | 70,606,830 | 70,314,542 | 68,499,511 | 63,717,733 | 56,724,602 | 62,574,465 |
| Conservation and Recreation | - | - | - | - | - | 17,193 | 29,200 | 29,200 | 29,200 | 29,200 |
| Other | 348,355 | 61,740 | - | - | 943,632 | 4,595,577 | - | 2,162,923 | 2,081,356 | 1,916,627 |
| Intergovernmental | 81,216 | 80,938 | 79,888 | 78,984 | 6,874,483 | 8,986,247 | 11,173,112 | 10,408,714 | 14,010,144 | 8,766,802 |
| Interest and Fiscal Charges | 390,438 | 314,500 | 204,749 | 219,165 | 287,439 | 260,811 | 283,533 | 316,067 | 206,312 | 209,671 |
| Issuance Costs | - | - | 39,378 | - | - | - | - | - | - | - |
| Total Governmental Program Expenses | 220,353,684 | 224,513,044 | 233,775,361 | 247,076,498 | 247,762,056 | 253,542,169 | 241,271,634 | 231,963,963 | 214,936,608 | 201,803,466 |
| <i>Business-Type Expenses:</i> | | | | | | | | | | |
| Sewer | 19,833,857 | 19,795,528 | 20,779,522 | 20,085,452 | 20,044,904 | 19,282,458 | 18,833,692 | 17,528,352 | 17,589,480 | 16,150,958 |
| Water | 766,593 | 782,066 | 729,126 | 739,637 | 745,422 | 626,708 | 741,256 | 715,982 | 475,459 | 620,500 |
| Molly | 233 | 233 | 233 | 233 | 233 | 233 | 4,066 | 2,067 | 2,067 | 2,067 |
| Sheriff's Webcheck | 36,721 | 23,249 | 29,987 | 22,295 | 26,926 | 7,131 | 5,710 | 459 | - | - |
| Auditor's License Bureau | 357,926 | 297,262 | 288,313 | 269,662 | 139,660 | - | - | - | - | - |
| Total Business-Type Expenses | 20,995,330 | 20,898,338 | 21,827,181 | 21,117,279 | 20,957,145 | 19,916,530 | 19,584,724 | 18,246,860 | 18,067,006 | 16,773,525 |
| Total - Primary Government Expenses | \$ 241,349,014 | \$ 245,411,382 | \$ 255,602,542 | \$ 268,193,777 | \$ 268,719,201 | \$ 273,458,699 | \$ 260,850,648 | \$ 250,210,823 | \$ 233,003,614 | \$ 218,576,991 |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | (72,005,044) | (80,014,010) | (66,862,794) | (70,522,328) | (93,792,887) | (91,109,726) | (75,434,606) | (75,741,204) | (58,718,780) | (65,659,043) |
| Business-Type Activities | 2,437,932 | 2,318,109 | 2,231,641 | 2,319,377 | 1,373,473 | 3,525,956 | 2,263,102 | 4,616,058 | 5,631,478 | 7,699,709 |
| Total Primary government net expense | (69,567,112) | (77,695,901) | (64,631,153) | (68,202,951) | (92,419,414) | (87,583,770) | (73,171,504) | (71,125,146) | (53,087,302) | (57,959,334) |
| General Revenues | | | | | | | | | | |
| <i>Governmental Revenues</i> | | | | | | | | | | |
| Property Taxes | | | | | | | | | | |
| General Purposes | 13,727,907 | 13,628,623 | 12,956,140 | 13,384,410 | 14,667,418 | 15,427,988 | 14,181,225 | 14,132,539 | 13,850,372 | 12,603,356 |
| Developmental Disabilities | 28,808,507 | 28,337,364 | 28,246,152 | 18,830,418 | 19,979,309 | 21,445,647 | 22,074,476 | 30,144,064 | 29,693,395 | 18,218,265 |
| Emergency Services | 544,844 | 536,497 | 535,062 | 527,204 | 551,042 | 580,720 | 585,534 | 587,883 | 578,378 | 502,487 |
| Mental Health | 6,310,013 | 6,230,441 | 6,230,275 | 4,646,607 | 4,828,872 | 5,110,371 | 5,152,576 | 5,193,474 | 5,111,407 | 5,101,318 |
| Children's Services | 8,370,315 | 8,285,663 | 8,266,992 | 8,157,590 | 8,602,472 | 8,996,940 | 9,044,770 | 5,441,622 | 5,357,212 | 5,315,963 |
| Sales Tax | 22,986,301 | 9,495,492 | 20,223,966 | 29,947,904 | 15,148,999 | 12,988,069 | 11,536,284 | 11,262,016 | 11,447,666 | 5,459,627 |
| Grants and Entitlements not Restricted to Specific Programs | 7,839,052 | 8,864,042 | 9,501,713 | 5,906,407 | 8,601,827 | 19,212,051 | 19,938,057 | 16,009,531 | 13,421,279 | 11,864,912 |
| Premium on Debt Issued | - | - | 19,433 | - | - | - | - | - | - | - |
| Gain on Sale of Capital Asset | 3,136 | - | - | 1,765,187 | - | 21,828 | - | 47,477 | 14,536 | 8,254 |
| Investment Earnings | 1,037,341 | 1,540,817 | 1,849,388 | 2,096,438 | 5,120,020 | 6,704,326 | 3,218,995 | 1,994,933 | 1,978,888 | 1,978,888 |
| Miscellaneous | 5,775,906 | 6,722,592 | 4,218,910 | 10,352,524 | 7,545,658 | 7,282,509 | 5,446,884 | 6,665,289 | 5,001,005 | 3,564,674 |
| Total Governmental Revenues | 95,403,322 | 83,641,531 | 92,048,031 | 95,614,689 | 85,045,617 | 97,770,449 | 87,959,806 | 92,702,890 | 86,470,183 | 64,617,744 |
| <i>Business-Type Revenues</i> | | | | | | | | | | |
| Investment earnings | - | - | - | - | - | - | - | - | 56,015 | 85,145 |
| Premium on Debt Issued | - | - | 51,310 | - | - | - | - | - | - | - |
| Miscellaneous | 29,080 | 66,827 | 53,013 | 63,653 | 133,367 | 224,875 | 474,325 | 70,758 | 3,641,501 | 246,560 |
| Total Business-Type Revenues | 29,080 | 66,827 | 104,323 | 63,653 | 133,367 | 224,875 | 474,325 | 70,758 | 3,697,516 | 331,705 |
| Transfers | (10) | 14,462 | - | - | (70,527) | - | - | - | - | - |
| Total General Revenues | - | - | 92,152,354 | 95,678,342 | 85,178,984 | 97,995,324 | 95,081,985 | 92,773,648 | 90,167,699 | 64,949,449 |
| Extraordinary Item | - | - | - | - | (1,107,130) | - | - | - | - | - |
| Total General Revenues and Extraordinary Item | - | - | 92,152,354 | 95,678,342 | 84,071,854 | 97,995,324 | 95,081,985 | 92,773,648 | 90,167,699 | 64,949,449 |
| Transfers | 10 | (14,462) | - | - | 70,527 | - | - | - | - | - |
| <i>Change in Net Position</i> | | | | | | | | | | |
| Governmental Activities | \$ 23,398,288 | \$ 3,613,059 | \$ 25,185,237 | \$ 25,092,361 | \$ (9,783,873) | \$ 6,660,723 | \$ 19,173,054 | \$ 16,961,686 | \$ 27,751,403 | \$ (1,041,299) |
| Business-Type Activities | 2,467,002 | 2,399,398 | 2,335,964 | 2,383,030 | 1,436,313 | 3,750,831 | 3,434,792 | 4,686,816 | 9,328,994 | 8,031,414 |
| Total Primary Government | \$ 25,865,290 | \$ 6,012,457 | \$ 27,521,201 | \$ 27,475,391 | \$ (8,347,560) | \$ 10,411,554 | \$ 22,607,846 | \$ 21,648,502 | \$ 37,080,397 | \$ 6,990,115 |

Source: Stark County Auditor

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

| Fund Balances | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>General Fund</i> | | | | | |
| Nonspendable | \$ 2,027,444 | \$ 3,127,814 | \$ 3,052,608 | N/A | N/A |
| Committed | 772,835 | 877,069 | 755,080 | N/A | N/A |
| Assigned | 6,369,772 | 8,749,254 | 5,036,743 | N/A | N/A |
| Unassigned | 8,209,521 | 3,115,142 | 10,244,923 | N/A | N/A |
| Reserved | N/A | N/A | N/A | 2,268,002 | 2,385,736 |
| Unreserved | N/A | N/A | N/A | <u>13,572,152</u> | <u>5,008,022</u> |
| <i>Total General Fund Balances</i> | <u>\$ 17,379,572</u> | <u>\$ 15,869,279</u> | <u>\$ 19,089,354</u> | <u>\$ 15,840,154</u> | <u>\$ 7,393,758</u> |
| <i>Other Governmental Funds</i> | | | | | |
| Nonspendable | \$ 2,048,857 | \$ 1,984,456 | \$ 1,980,602 | N/A | N/A |
| Restricted | 95,632,821 | 89,790,305 | 81,545,184 | N/A | N/A |
| Committed | 1,572,818 | 2,065,900 | 2,158,822 | N/A | N/A |
| Assigned | 6,775 | 6,775 | - | N/A | N/A |
| Unassigned | (162,244) | - | - | N/A | N/A |
| Reserved | N/A | N/A | N/A | 19,295,425 | 21,564,631 |
| Unreserved | N/A | N/A | N/A | <u>48,458,987</u> | <u>41,401,819</u> |
| <i>Total Other Governmental Fund Balances</i> | <u>\$ 99,099,027</u> | <u>\$ 93,847,436</u> | <u>\$ 85,684,608</u> | <u>\$ 67,754,412</u> | <u>\$ 62,966,450</u> |

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010, 2011 and 2012 the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis. In 2009 and prior years, these funds were included in all other governmental funds.

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

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| 3,494,093 | 3,012,157 | 3,737,397 | 4,898,211 | 3,873,539 |
| <u>10,097,617</u> | <u>10,450,428</u> | <u>9,422,082</u> | <u>8,908,134</u> | <u>9,144,643</u> |
| <u>\$ 13,591,710</u> | <u>\$ 13,462,585</u> | <u>\$ 13,159,479</u> | <u>\$ 13,806,345</u> | <u>\$ 13,018,182</u> |
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | N/A |
| 12,349,714 | 14,847,582 | 17,153,589 | 26,001,362 | 10,462,888 |
| <u>62,857,399</u> | <u>51,009,407</u> | <u>43,879,336</u> | <u>35,271,221</u> | <u>45,989,883</u> |
| <u>\$ 75,207,113</u> | <u>\$ 65,856,989</u> | <u>\$ 61,032,925</u> | <u>\$ 61,272,583</u> | <u>\$ 56,452,771</u> |

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

| Revenues | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Property and Other Local Taxes | \$ 57,106,797 | \$ 56,185,752 | \$ 55,600,739 | \$ 49,831,845 | \$ 48,113,981 |
| Permissive Sales Tax | 20,403,559 | 10,733,594 | 22,357,457 | 24,059,402 | 15,165,363 |
| Charges for Services | 28,446,911 | 24,859,849 | 24,866,762 | 26,012,183 | 26,609,384 |
| Licenses and Permits | 162,924 | 121,161 | 118,280 | 130,740 | 125,123 |
| Fines and Forfeitures | 1,168,340 | 1,017,551 | 981,762 | 562,994 | 652,430 |
| Intergovernmental | 123,575,939 | 135,239,584 | 151,962,425 | 150,854,585 | 136,248,661 |
| Special Assessments | 622,740 | 620,052 | 539,945 | 639,461 | 721,425 |
| Interest | 1,037,657 | 1,542,041 | 1,850,651 | 2,096,438 | 5,120,020 |
| Rent | 316,080 | 336,511 | 323,464 | 327,095 | 349,856 |
| Other | <u>5,556,547</u> | <u>6,722,589</u> | <u>7,286,332</u> | <u>7,886,290</u> | <u>8,339,664</u> |
| Total Revenues | <u>238,397,494</u> | <u>237,378,684</u> | <u>265,887,817</u> | <u>262,401,033</u> | <u>241,445,907</u> |

Expenditures

Current:

| | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Government: | | | | | |
| Legislative and Executive | 23,405,244 | 25,045,141 | 27,315,200 | 26,473,960 | 20,053,140 |
| Judicial | 15,726,755 | 15,565,920 | 16,597,403 | 16,376,811 | 16,753,767 |
| Public Safety | 26,725,577 | 24,272,009 | 27,873,870 | 28,951,667 | 27,045,819 |
| Public Works | 18,091,609 | 21,663,175 | 20,785,434 | 18,182,018 | 17,514,932 |
| Health | 84,797,155 | 85,022,929 | 83,583,620 | 84,120,127 | 81,291,464 |
| Human Services | 46,868,998 | 50,702,956 | 58,205,760 | 66,055,378 | 70,796,361 |
| Other | 348,355 | 61,740 | - | - | 943,632 |
| Capital Outlay | 12,349,956 | 8,396,772 | 11,097,607 | 12,546,755 | 7,461,021 |
| Intergovernmental | 81,216 | 80,938 | 79,888 | 78,984 | 6,874,483 |
| Debt Service: | | | | | |
| Principal Retirement | 1,328,698 | 1,357,040 | 553,869 | 450,026 | 592,091 |
| Interest and Fiscal Charges | 406,893 | 315,117 | 203,428 | 220,862 | 289,064 |
| Issuance Costs | - | - | 39,378 | - | - |
| Total Expenditures | <u>230,130,456</u> | <u>232,483,737</u> | <u>246,335,457</u> | <u>253,456,588</u> | <u>249,615,774</u> |

Excess of Revenues Over (Under)

| | | | | | |
|---------------------|-----------|-----------|------------|-----------|-------------|
| Expenditures | 8,267,038 | 4,894,947 | 19,552,360 | 8,944,445 | (8,169,867) |
|---------------------|-----------|-----------|------------|-----------|-------------|

Other Financing Sources (Uses)

| | | | | | |
|--|----------------|---------------|------------------|------------------|---------------|
| Transfers In | 608,954 | 350,000 | 872,419 | 34,397 | 1,445,995 |
| Proceeds of Loans | 259,301 | - | - | 2,339,501 | - |
| Proceeds from Sale of Capital Assets | 46,052 | 47,806 | 79,881 | 1,882,863 | 23,958 |
| Inception of Capital Lease | - | - | - | 67,549 | - |
| Issuance of Loans | - | - | - | - | - |
| Transfers Out | (608,944) | (350,000) | (1,067,769) | (34,397) | (1,375,468) |
| Proceeds of Bonds | - | - | 2,578,072 | - | - |
| Premium on Debt Issued | - | - | 19,433 | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | (855,000) | - | - |
| Debt Financed Capital Contribution To Proprietary Fund | - | - | - | - | - |
| Total Other Financing Sources (Uses) | <u>305,363</u> | <u>47,806</u> | <u>1,627,036</u> | <u>4,289,913</u> | <u>94,485</u> |

| | | | | | |
|---------------|---|---|---|---|-------------|
| Extraordinary | - | - | - | - | (1,107,130) |
|---------------|---|---|---|---|-------------|

| | | | | | |
|------------------------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|
| Net Change in Fund Balances | <u>\$ 8,572,401</u> | <u>\$ 4,942,753</u> | <u>\$ 21,179,396</u> | <u>\$ 13,234,358</u> | <u>\$ (9,182,512)</u> |
|------------------------------------|---------------------|---------------------|----------------------|----------------------|-----------------------|

Debt Service as a Percentage of Noncapital Expenditures

| | | | | |
|-------|-------|-------|-------|-------|
| 0.80% | 0.75% | 0.32% | 0.28% | 0.36% |
|-------|-------|-------|-------|-------|

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

| <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$ 51,463,575 | \$ 51,623,475 | \$ 55,272,781 | \$ 54,278,347 | \$ 41,705,229 |
| 13,006,191 | 12,737,405 | 12,511,134 | 12,574,129 | 5,564,319 |
| 29,315,443 | 28,725,472 | 25,897,268 | 24,809,447 | 23,757,323 |
| 72,228 | 69,825 | 75,166 | 96,213 | 72,710 |
| 672,351 | 630,364 | 578,195 | 944,476 | 880,887 |
| 150,291,154 | 149,285,521 | 141,879,957 | 131,346,268 | 125,043,646 |
| 660,725 | 702,783 | 706,541 | 442,842 | 441,763 |
| 6,704,326 | 5,446,884 | 3,218,997 | 1,994,933 | 1,978,889 |
| 369,693 | 374,321 | 399,983 | 363,010 | 418,420 |
| <u>7,650,226</u> | <u>7,068,379</u> | <u>7,143,589</u> | <u>7,234,707</u> | <u>4,360,505</u> |
| <u>260,205,912</u> | <u>256,664,429</u> | <u>247,683,611</u> | <u>234,084,372</u> | <u>204,223,691</u> |

| | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| 20,446,747 | 18,807,386 | 22,050,554 | 17,413,027 | 16,802,004 |
| 16,746,257 | 15,603,021 | 15,499,876 | 14,332,415 | 12,573,286 |
| 26,557,309 | 25,842,558 | 25,963,813 | 27,332,284 | 19,433,106 |
| 16,127,738 | 18,288,286 | 24,389,113 | 20,276,427 | 16,496,313 |
| 80,054,933 | 79,319,272 | 72,047,118 | 70,383,075 | 65,888,811 |
| 70,881,548 | 68,433,207 | 63,317,341 | 61,232,137 | 64,615,161 |
| 523,167 | 639,792 | 867,147 | 1,049,024 | 889,611 |
| 9,684,316 | 14,128,155 | 16,623,836 | 5,566,454 | 5,961,169 |
| 8,986,247 | 11,173,112 | 10,408,714 | 10,521,880 | 8,766,802 |
| 537,964 | 604,269 | 638,886 | 467,544 | 367,771 |
| 262,427 | 285,105 | 322,464 | 191,623 | 211,165 |
| - | - | - | - | - |
| <u>250,808,653</u> | <u>253,124,163</u> | <u>252,128,862</u> | <u>228,765,890</u> | <u>212,005,199</u> |

| | | | | |
|---------------------|---------------------|---------------------|---------------------|-----------------------|
| 9,397,258 | 3,540,266 | (4,445,251) | 5,318,482 | (7,781,508) |
| 1,930,000 | 1,179,477 | 138,284 | 1,063,558 | 412,314 |
| 21,828 | 172,518 | 47,477 | 14,536 | 8,254 |
| 60,163 | 45,808 | 50,516 | 274,957 | 439,979 |
| - | - | 3,638,234 | (1,063,558) | - |
| (1,930,000) | (1,179,477) | (315,784) | 3,488,264 | (412,314) |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | (3,488,264) | - |
| <u>81,991</u> | <u>218,326</u> | <u>3,558,727</u> | <u>289,493</u> | <u>448,233</u> |
| - | - | - | - | - |
| <u>\$ 9,479,249</u> | <u>\$ 3,758,592</u> | <u>\$ (886,524)</u> | <u>\$ 5,607,975</u> | <u>\$ (7,333,275)</u> |

0.33% 0.37% 0.41% 0.30% 0.28%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

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

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

(2) The percentage for all real property was 35%, for public utility property was 88% (2000-2005), and for tangible personal property equipment 25% (2000-2005) and 23% for inventory (2003-2005).

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

| | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>County Units</u> | | | | | | | | | | |
| General Fund | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Mental Retardation & Developmental Disabilities | 6.80 | 6.80 | 6.80 | 5.40 | 5.40 | 5.40 | 5.40 | 6.80 | 6.80 | 4.90 |
| Mental Health (648 Board) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 9-1-1 System | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Children's Services | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| Total County Rate | 11.50 | 11.50 | 11.50 | 10.10 | 10.10 | 10.10 | 10.10 | 11.50 | 11.50 | 9.60 |
| <u>Townships</u> | | | | | | | | | | |
| Bethlehem | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Bethlehem - Navarre Village | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Canton | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 |
| Canton - Canton City | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | - |
| Canton - Meyers Lake Village | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| Jackson | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.50 | 15.10 | 15.75 | 15.75 | 15.75 |
| Jackson - Hills & Dales Village | 9.30 | 9.30 | 9.30 | 9.30 | 9.30 | 9.30 | 8.90 | 8.90 | 8.90 | 8.90 |
| Lake | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Lake - Uniontown Police District | 20.80 | 20.80 | 20.80 | 20.80 | 20.80 | 20.80 | 18.00 | 18.00 | 18.00 | 17.30 |
| Lake - Hartville Village | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| Lawrence | 13.80 | 13.80 | 13.80 | 13.80 | 13.80 | 13.80 | 13.80 | 13.80 | 13.80 | 13.80 |
| Lawrence - Canal Fulton City | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Lexington | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 |
| Lexington - Limaville Village | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| Marlboro | 9.25 | 9.25 | 9.25 | 9.25 | 9.25 | 9.25 | 9.25 | 9.25 | 9.75 | 9.75 |
| Nimishillen | 10.00 | 9.00 | 9.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Nimishillen - Louisville City | 9.00 | 9.00 | - | - | - | - | - | - | - | - |
| Osnaburg | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 7.90 | 7.90 | 7.90 | 7.90 |
| Osnaburg - Canton City | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | - | - | - | - | - |
| Osnaburg - East Canton Village | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 6.40 | 5.90 | 5.90 | 5.90 | 5.90 |
| Paris | 6.50 | 6.50 | 6.50 | 6.50 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 | 6.10 |
| Paris - Minerva Village | 2.70 | 2.70 | 2.70 | 2.70 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 |
| Perry | 12.15 | 12.15 | 12.15 | 12.15 | 12.15 | 12.15 | 10.90 | 9.75 | 9.75 | 9.75 |
| Perry - Navarre Village | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 9.40 | 8.25 | 8.25 | 8.25 |
| Pike | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 | 5.60 |
| Pike - East Sparta Village | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Plain | 12.45 | 12.45 | 12.45 | 12.45 | 12.45 | 12.45 | 11.65 | 11.65 | 11.65 | 11.65 |
| Plain - Canton City | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | - |
| Plain - North Canton City | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Plain - Meyers Lake Village | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Sandy | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 | 4.80 | 4.80 | 4.80 | 4.80 |
| Sandy - Magnolia Village | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Sandy - Waynesburg Village | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Sugarcreek | 7.20 | 7.20 | 7.20 | 7.20 | 7.70 | 7.70 | 7.70 | 8.70 | 8.70 | 8.70 |
| Sugarcreek - Beach City Village | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Sugarcreek - Brewster Village | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Sugarcreek - Wilmot Village | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 | 0.40 |
| Tuscarawas | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 5.70 | 4.70 | 4.70 |
| Washington | 4.50 | 4.50 | 4.75 | 4.75 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Washington - Alliance City | 2.60 | 2.60 | 2.85 | 2.85 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | - |

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>School Districts</u> | | | | | | | | | | |
| Alliance CSD | 60.60 | 60.40 | 60.80 | 60.70 | 58.70 | 57.60 | 60.30 | 61.50 | 54.10 | 54.40 |
| Brown LSD | 43.50 | 43.50 | 44.10 | 44.10 | 44.10 | 44.50 | 44.90 | 38.60 | 38.60 | 38.70 |
| Canton CSD | 75.20 | 66.70 | 66.40 | 66.40 | 65.90 | 65.90 | 66.10 | 66.10 | 58.20 | 58.20 |
| Canton LSD | 50.10 | 50.10 | 50.10 | 50.10 | 50.10 | 50.10 | 46.20 | 46.20 | 46.20 | 46.20 |
| Fairless LSD | 49.90 | 50.20 | 50.40 | 50.30 | 50.00 | 49.10 | 50.40 | 51.60 | 46.80 | 46.50 |
| Jackson LSD | 53.10 | 53.10 | 52.70 | 47.40 | 49.00 | 48.40 | 48.50 | 49.00 | 46.90 | 48.30 |
| Lake LSD | 71.50 | 71.50 | 71.50 | 71.50 | 71.30 | 71.00 | 60.00 | 60.60 | 61.10 | 62.80 |
| Louisville CSD | 53.40 | 52.90 | 52.90 | 53.80 | 53.90 | 54.50 | 55.50 | 55.50 | 55.90 | 55.90 |
| Marlington LSD | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 48.40 |
| Massillon CSD | 45.70 | 48.70 | 50.10 | 49.50 | 49.40 | 48.60 | 49.60 | 51.10 | 51.70 | 52.30 |
| Minerva LSD | 45.20 | 45.30 | 45.00 | 44.90 | 45.10 | 44.00 | 43.70 | 45.00 | 45.70 | 45.80 |
| North Canton CSD | 76.00 | 76.00 | 72.00 | 72.30 | 72.80 | 72.80 | 65.80 | 65.80 | 65.50 | 65.50 |
| Northwest LSD | 55.00 | 55.00 | 55.50 | 58.50 | 59.20 | 59.00 | 59.60 | 60.20 | 60.80 | 61.20 |
| Osnaburg LSD | 63.70 | 64.40 | 64.40 | 64.40 | 63.90 | 57.20 | 57.20 | 57.20 | 57.20 | 57.20 |
| Perry LSD | 48.40 | 48.40 | 48.40 | 47.80 | 47.40 | 46.50 | 47.50 | 48.70 | 49.00 | 50.20 |
| Plain LSD | 63.60 | 63.60 | 63.60 | 57.00 | 57.50 | 56.60 | 57.10 | 57.60 | 57.70 | 57.70 |
| Sandy Valley LSD | 50.50 | 50.60 | 50.60 | 50.40 | 51.10 | 50.90 | 49.50 | 43.90 | 44.60 | 44.80 |
| Southeast LSD | 51.35 | 51.40 | 44.40 | 44.50 | 44.60 | 44.70 | 45.10 | 45.10 | 45.10 | 46.35 |
| Tuscarawas Valley LSD | 36.00 | 36.00 | 36.10 | 36.10 | 36.30 | 36.80 | 36.95 | 37.00 | 38.15 | 38.50 |
| Tuslaw LSD | 65.50 | 65.50 | 59.30 | 59.80 | 59.90 | 59.90 | 60.20 | 60.20 | 61.00 | 60.70 |
| <u>Joint Vocational Schools</u> | | | | | | | | | | |
| Buckeye JVSD | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Stark County Area JVSD | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Wayne County JVSD | 4.85 | 4.85 | 4.85 | 4.85 | 4.85 | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| <u>Cities</u> | | | | | | | | | | |
| Alliance | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Canal Fulton | 3.70 | 3.70 | 3.70 | 3.70 | 6.00 | 6.00 | 5.80 | 4.50 | 4.50 | 4.50 |
| Canton | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| Louisville | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Massillon | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| North Canton | 7.40 | 7.40 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 | 5.90 |
| <u>Villages</u> | | | | | | | | | | |
| Beach City | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 11.80 | 14.80 | 11.80 |
| Brewster | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 |
| East Canton | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 |
| East Sparta | 18.90 | 18.90 | 18.15 | 18.15 | 16.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 |
| Hartville | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 | 7.05 |
| Hills & Dales | 15.50 | 15.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 | 17.50 |
| Limaville | 1.90 | 9.90 | 9.90 | 9.90 | 9.90 | 9.90 | 7.90 | 7.90 | 7.90 | 7.90 |
| Magnolia | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 |
| Meyers Lake | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Minerva | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 | 6.00 | 6.00 | 6.00 | 6.00 |
| Navarre | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 |
| Waynesburg | 20.40 | 20.40 | 18.40 | 18.40 | 18.40 | 20.40 | 23.40 | 23.40 | 23.40 | 23.40 |
| Wilmot | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| <u>Special Districts</u> | | | | | | | | | | |
| Canton Joint Recreational District | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| County Parks | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Canal Fulton Public Library | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - | - |
| Louisville Public Library | 1.00 | 1.00 | - | - | - | - | - | - | - | - |
| Massillon Public Library | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | 1.90 | - | - | - | - |
| North Canton Public Library | 1.50 | 1.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Rodman Public Library | 1.50 | 1.50 | - | - | - | - | - | - | - | - |
| Stark County District Library | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | - | - |
| Quad Ambulance District | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Tri-Division Ambulance District | 4.00 | 4.00 | 4.00 | 4.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 1.50 |

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

S11

| 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 |
|------|------------------|-----------------------------|-------------------|----------------------------|-----------------------|--|----------------------------------|---|
| 2012 | \$ 64,817,286 | 62,829,528 | 96.93 % | 2,517,796 | \$ 65,347,323 | 100.82 % | 5,975,907 | 9.22 % |
| 2011 | 64,649,883 | 62,215,790 | 96.23 | 2,310,559 | 64,526,349 | 99.81 | 5,289,029 | 8.18 |
| 2010 | 64,529,849 | 62,347,277 | 96.62 | 1,897,195 | 64,244,472 | 99.56 | 4,587,641 | 7.11 |
| 2009 | 53,066,270 | 51,289,784 | 96.65 | 1,741,130 | 53,030,914 | 99.93 | 3,965,656 | 7.47 |
| 2008 | 52,423,723 | 50,571,104 | 96.47 | 1,693,889 | 52,264,993 | 99.70 | 3,382,057 | 6.45 |
| 2007 | 52,355,951 | 50,544,900 | 96.54 | 1,533,443 | 52,078,343 | 99.47 | 2,447,603 | 4.67 |
| 2006 | 50,408,741 | 49,025,991 | 97.26 | 1,516,934 | 50,542,925 | 100.27 | 2,007,786 | 3.98 |
| 2005 | 52,685,916 | 51,237,985 | 97.25 | 1,505,870 | 52,743,855 | 100.11 | 1,995,205 | 3.79 |
| 2004 | 51,788,793 | 50,553,216 | 97.61 | 1,409,384 | 51,962,600 | 100.34 | 1,766,764 | 3.41 |
| 2003 | 39,062,282 | 37,992,054 | 97.26 | 1,240,505 | 39,232,559 | 100.44 | 1,899,675 | 4.86 |

(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 |
|------|------------------|-------------------------|-------------------|----------------------------|-----------------------|--|------------------------------|---|
| 2012 | \$ - | \$ - | 0.00 % | \$ 15,769 | \$ 15,769 | 0.00 % | \$ 318,139 | 0.00 % |
| 2011 | - | - | 0.00 | 11,685 | 11,685 | 0.00 | 319,890 | 0.00 |
| 2010 | 84,334 | 84,319 | 99.98 | 48,677 | 132,997 | 157.70 | 320,975 | 380.60 |
| 2009 | 151,164 | 150,898 | 99.82 | 234,172 | 385,070 | 254.74 | 272,886 | 180.52 |
| 2008 | 2,160,486 | 2,128,496 | 98.52 | 353,663 | 2,482,159 | 114.89 | 1,195,495 | 55.33 |
| 2007 | 4,506,833 | 4,312,486 | 95.69 | 478,408 | 4,790,894 | 106.30 | 1,235,310 | 27.41 |
| 2006 | 5,924,894 | 5,817,373 | 98.19 | 317,497 | 6,134,870 | 103.54 | 1,793,516 | 30.27 |
| 2005 | 8,493,944 | 8,312,175 | 97.86 | 783,412 | 9,095,588 | 107.08 | 2,437,724 | 28.70 |
| 2004 | 8,375,353 | 8,011,953 | 95.66 | 646,492 | 8,658,445 | 103.38 | 2,314,437 | 27.63 |
| 2003 | 7,402,629 | 6,890,986 | 93.09 | 553,797 | 7,444,783 | 100.57 | 1,892,043 | 25.56 |

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Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

| Taxpayer | 2012 | |
|---------------------------------|------------------------|---|
| | Taxable Assessed Value | Percentage of Total County Taxable Assessed Value |
| Strip Delaware LLC | \$ 19,716,560 | 0.28% |
| Timken Company | 16,416,650 | 0.23% |
| Sterilite Corporation of Ohio | 10,814,370 | 0.15% |
| R L Deville Enterprises LTD | 10,723,180 | 0.15% |
| DHSC LLC | 9,224,900 | 0.13% |
| Belden Mall LLC | 8,599,130 | 0.12% |
| Alliance Ventures Inc. | 7,648,750 | 0.11% |
| American Landfill Inc. | 7,414,550 | 0.10% |
| DDR MDT Belden ParkII LLC | 5,507,040 | 0.08% |
| DDR Belden Park LLC | 5,322,720 | 0.07% |
| Total | \$ 101,387,850 | 1.43% |
| Total County Assessed Valuation | \$ 7,107,893,180 | |

| Taxpayer | 2003 | |
|--|------------------------|---|
| | Taxable Assessed Value | Percentage of Total County Taxable Assessed Value |
| Timken Company | \$ 28,057,510 | 0.44% |
| Stark Commons Ltd | 18,302,050 | 0.29% |
| Maytag Corporation (Hoover Company operations) | 13,194,220 | 0.21% |
| American Landfill Inc | 9,720,670 | 0.15% |
| WEA Belden LLC | 8,726,910 | 0.14% |
| Deville Properties Ltd | 6,920,360 | 0.11% |
| Fitzpatrick Enterprises (Apartments LTD) | 6,828,510 | 0.11% |
| Alliance Ventures Inc | 6,824,890 | 0.11% |
| Hartville Auction Inc | 6,579,940 | 0.10% |
| Massillon Health System LLC | 6,430,060 | 0.10% |
| Total | \$ 111,585,120 | 1.75% |
| Total County Assessed Valuation | \$ 6,371,277,270 | |

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2012

| Taxpayer | Taxable Assessed Value | Percentage of Total County Taxable Assessed Value |
|--|------------------------------|--|
| Ohio Power Company | \$ 154,201,850 | 2.17% |
| Ohio Edison | 43,277,850 | 0.61% |
| Aqua Ohio Inc | 32,307,380 | 0.45% |
| East Ohio Gas | 27,465,700 | 0.39% |
| American Transmission Systems Inc. | 9,472,280 | 0.13% |
| Columbia Gas of Ohio Inc. | 2,907,340 | 0.04% |
| Norfolk Southern Combined Railroad | 2,121,640 | 0.03% |
| Columbia Gas of Ohio Inc. | 1,846,430 | 0.03% |
| Cleveland Electric Illuminating | 625,190 | 0.01% |
| Northeast Ohio Natural Gas Corporation | 438,720 | 0.01% |
| Total | \$ 274,664,380 | 3.86% |
| Total County Assessed Valuation | \$ 7,107,893,180 | |

2003

| Taxpayer | Taxable Assessed Value | Percentage of Total County Taxable Assessed Value |
|---|------------------------------|--|
| Timken Company | \$ 112,707,530 | 1.77% |
| Ohio Power | 100,754,740 | 1.58% |
| Ohio Bell Telephone | 54,802,160 | 0.86% |
| Oho Edison | 29,319,180 | 0.46% |
| Maytag Corporation (Hoover Company operations) | 28,044,230 | 0.44% |
| Consumers Ohio Water Company | 24,627,790 | 0.39% |
| East Ohio Gas | 17,853,560 | 0.28% |
| Republic Engineered Products | 12,897,110 | 0.20% |
| Marathon Ashland Petroleum LLC | 12,611,250 | 0.20% |
| J & L Specialty Steel Inc | 11,578,070 | 0.18% |
| Total | \$ 405,195,620 | 6.36% |
| Total County Assessed Valuation | \$ 6,371,277,270 | |

Source: Stark County Auditor

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

| Industry | 2012 | | | 2011 | | |
|-------------------------------------|---------------|------|---------------------|---------------|------|---------------------|
| | Tax Liability | Rank | Percentage of Total | Tax Liability | Rank | Percentage of Total |
| Motor Vehicle and Parts Dealers | \$ 2,870,051 | 1 | 17.41% | \$ 1,104,368 | 1 | 15.83% |
| General Merchandise Stores | 1,964,500 | 2 | 11.91% | 890,441 | 2 | 12.76% |
| Building Material and Garden Equip. | 1,531,014 | 3 | 9.29% | 542,626 | 3 | 7.78% |
| Accommodation and Food Services | 1,194,465 | 4 | 7.24% | 500,384 | 5 | 7.17% |
| Miscellaneous Store Retailers | 1,168,480 | 5 | 7.09% | 524,192 | 4 | 7.51% |
| Information | 881,409 | 6 | 5.35% | 351,665 | 6 | 5.04% |
| Food and Beverage Stores | 714,117 | 7 | 4.33% | 302,644 | 7 | 4.34% |
| Finance & Insurance | 625,167 | 8 | 3.79% | 229,327 | 9 | 3.29% |
| Clothing & Clothing Accessories | 583,074 | 9 | 3.54% | 260,222 | 8 | 3.73% |
| Health and Personal Care Stores | 492,335 | 10 | 2.99% | 228,230 | 10 | 3.27% |
| Total | 12,024,612 | | | 4,934,099 | | |
| Total County Sales Tax | \$ 16,488,040 | | 72.93% | \$ 6,978,106 | | 70.71% |

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> |
|-------------|---|--|------------------------------|---------------------------------------|
| 2012 | \$ 1,616,311 | \$ 1,629,978 | 100.8% | \$ 393,309 |
| 2011 | 1,776,845 | 1,689,338 | 95.1% | 163,521 |
| 2010 | 1,774,552 | 1,864,921 | 105.1% | 167,487 |
| 2009 | 1,657,687 | 1,641,477 | 99.0% | 172,205 |
| 2008 | 1,618,961 | 1,601,869 | 98.9% | 186,328 |
| 2007 | 1,528,972 | 1,444,712 | 94.5% | 169,777 |
| 2006 | 1,450,411 | 1,466,637 | 101.1% | 164,239 |
| 2005 | 1,423,371 | 1,405,002 | 98.7% | 161,533 |
| 2004 | 1,149,728 | 1,206,487 | 104.9% | 143,972 |
| 2003 | 1,153,076 | 1,205,465 | 104.5% | 145,464 |

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type
Last Ten Years

| <u>Fiscal Year</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| <i>Governmental Activities</i> | | | | | | | | | | |
| Special Assessment Bonds | \$ 4,533,589 | \$ 4,932,344 | \$ 5,345,029 | \$ 3,945,255 | \$ 4,359,512 | \$ 4,767,323 | \$ 5,162,150 | \$ 5,549,220 | \$ 5,959,546 | \$ 2,742,592 |
| SIB Loan | 1,760,317 | 2,553,391 | 3,354,594 | 3,354,594 | 3,354,594 | 3,638,234 | 3,638,234 | 3,638,234 | - | - |
| OPWC Loan | 3,125,322 | 3,000,704 | 3,135,387 | 2,339,501 | - | - | - | - | - | - |
| Capital Leases | - | 2,185 | 10,654 | 86,809 | 55,130 | 131,132 | 214,107 | 385,498 | 564,471 | 499,889 |
| <i>Business Type Activities</i> | | | | | | | | | | |
| General Obligation Bonds | 12,463,197 | 13,992,756 | 15,487,384 | 11,839,470 | 13,037,525 | 14,207,024 | 15,339,509 | 16,444,749 | 17,518,736 | 16,960,703 |
| OPWC Loan | 373,417 | 452,405 | 552,330 | 418,869 | 485,121 | 551,373 | 617,625 | 683,878 | 750,131 | 816,384 |
| OWDA Loans | 8,721,358 | 9,829,089 | 10,899,798 | 11,438,391 | 12,445,685 | 13,408,995 | 14,330,412 | 15,211,913 | 16,055,357 | 16,862,513 |
| Capital Leases | - | - | - | - | - | - | - | - | 3,046 | 3,046 |
| <i>Total Primary Government</i> | <u>\$30,977,200</u> | <u>\$ 34,762,874</u> | <u>\$ 38,785,176</u> | <u>\$ 33,422,889</u> | <u>\$ 33,737,567</u> | <u>\$ 36,704,081</u> | <u>\$ 39,302,037</u> | <u>\$41,913,492</u> | <u>\$ 40,848,241</u> | <u>\$ 37,885,127</u> |
| Percentage of Personal Income (1) | 0.24% | 0.28% | 0.31% | 0.27% | 0.27% | 0.30% | 0.33% | 0.37% | 0.38% | 0.35% |
| Per Capita (2) | \$ 82.63 | \$ 92.68 | \$ 103.27 | \$ 88.54 | \$ 88.97 | \$ 96.93 | \$ 103.28 | \$ 110.14 | \$ 107.34 | \$ 99.55 |
| Percentage of actual value of taxable property (3) | 0.15% | 0.16% | 0.19% | 0.16% | 0.14% | 0.15% | 0.18% | 0.20% | 0.20% | 0.20% |

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, 2012

| | <u>Total Debt Limit (1)</u> | <u>Total Unvoted Debt Limit (2)</u> |
|---|---------------------------------|---|
| Assessed Value of County, Tax Year '11 Collection Year 2012 | \$ 7,107,893,180 | \$ 7,107,893,180 |
| Debt Limitation | 176,197,330 | 71,078,932 |
| Total Outstanding Debt: | | |
| General Obligation Bonds | 12,463,197 | 12,463,197 |
| Special Assessment Bonds | 4,533,589 | 4,533,589 |
| Notes | 470,000 | 470,000 |
| OWDA Loans | 8,721,358 | 8,721,358 |
| OPWC Loan | 3,498,739 | 3,498,739 |
| ODOT SIB Loan | <u>1,760,317</u> | <u>1,760,317</u> |
| Total | <u>31,447,200</u> | <u>31,447,200</u> |
| Exemptions: | | |
| General Obligation Bonds - Enterprise | 12,463,197 | 12,463,197 |
| Special Assessment Bonds | 4,533,589 | 4,533,589 |
| Notes | 470,000 | 470,000 |
| OWDA Loans | 8,721,358 | 8,721,358 |
| OPWC Loan | 3,498,739 | 3,498,739 |
| ODOT SIB Loan | <u>1,760,317</u> | <u>1,760,317</u> |
| Total | <u>31,447,200</u> | <u>31,447,200</u> |
| Net Debt | <u>-</u> | <u>-</u> |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | <u>\$ 176,197,330</u> | <u>\$ 71,078,932</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>170,197,330</u> |
| | <u>\$ 176,197,330</u> |

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic and Economic Statistics

Last Ten Years

| <u>Year</u> | <u>Population (1)</u> | <u>Median Age (5)</u> | <u>School Enrollment (2)</u> | <u>Average Unemployment Rate for Stark County (3)</u> | <u>Personal Income (4)</u> | <u>Per Capita Personal Income (4)</u> |
|-------------|-----------------------|-----------------------|------------------------------|---|----------------------------|---------------------------------------|
| 2012 | 374,868 | 41.0 | 59,273 | 7.3 | \$13,244,086,440 | \$ 35,330 |
| 2011 | 375,087 | 40.6 | 60,017 | 9.2 | 12,531,687,000 | 33,410 |
| 2010 | 375,586 | 40.4 | 61,185 | 11.3 | 12,504,760,284 | 33,294 |
| 2009 | 379,466 | 40.3 | 61,338 | 11.2 | 12,442,595,000 | 32,790 |
| 2008 | 379,214 | 38.4 | 62,311 | 6.7 | 12,710,480,499 | 33,401 |
| 2007 | 378,664 | 38.3 | 62,763 | 5.9 | 12,221,615,864 | 32,116 |
| 2006 | 380,575 | 38.2 | 63,208 | 5.8 | 11,751,553,715 | 30,881 |
| 2005 | 380,608 | 39.0 | 63,009 | 6.3 | 11,299,570,880 | 29,693 |
| 2004 | 381,229 | 39.4 | 62,990 | 6.6 | 10,864,972,000 | 28,551 |
| 2003 | 377,519 | 39.3 | 63,298 | 6.4 | 10,460,166,000 | 27,506 |

Note: 2010 personal income amounts are estimated using a 0.5% increase from prior year.
 Median Age computed at 0.1% increase from prior year for 2003 - 2004, 2007, 2008, 2010
 2005 - 2006 and 2009 Median Age obtained from the Ohio Department of Development website

Sources: (1) U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
 (2) Stark County Educational Service Center
 (3) Ohio Bureau of Employment Services
 (4) Bureau of Economic Analysis for 2003-2011.
 2012 personal income was calculated by multiplying population and per capita personal income
 (5) www.suburbanstats.org

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

| Employer | 2012 | | | 2003 | | |
|---|----------------|------|--------------------------------|----------------|------|--------------------------------|
| | Employees | Rank | Percentage of Total Employment | Employees | Rank | Percentage of Total Employment |
| Aultman Health Foundations | 5,000 | 1 | 2.92% | 4,600 | 2 | 2.58% |
| The Timken Company | 4,120 | 2 | 2.41% | 4,747 | 1 | 2.67% |
| Mercy Medical Center | 2,500 | 3 | 1.46% | 2,599 | 4 | 1.46% |
| County of Stark | 2,499 | 4 | 1.46% | 2,803 | 3 | 1.57% |
| Diebold | 1,900 | 5 | 1.11% | | | |
| Canton City Board of Education | 1,823 | 6 | 1.07% | 1,750 | 6 | 0.98% |
| Freshmark, Inc. | 1,700 | 7 | 0.99% | | | |
| Stark State College | 1,123 | 8 | 0.66% | | | |
| Alliance Community Hospital | 953 | 9 | 0.56% | | | |
| Republic Engineered Steels, Inc. | 910 | 10 | 0.53% | 960 | 10 | 0.54% |
| The Workshops, Inc. | - | - | - | 1,036 | 8 | 0.58% |
| Maytag Corp. (Hoover Company operations) | - | - | - | 2,098 | 5 | 1.18% |
| GE Capital | - | - | - | 1,100 | 7 | 0.62% |
| Fisher Foods Marketing Inc. | - | - | - | 1,030 | 9 | 0.58% |
| Total | 22,528 | | 13.17% | 22,723 | | 12.76% |
| Total Employment within the County | 171,000 | | | 178,100 | | |

Source: Human Resources of Listed Companies
Canton Chamber of Commerce

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

| | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Primary Government: | | | | | | | | | | |
| General Government: | | | | | | | | | | |
| Legislative and Executive | 216 | 222 | 257 | 278 | 254 | 268 | 257 | 255 | 259 | 241 |
| Judicial | 276 | 250 | 257 | 262 | 263 | 261 | 265 | 255 | 248 | 243 |
| Public Safety | 279 | 261 | 293 | 308 | 373 | 340 | 322 | 299 | 297 | 282 |
| Public Works | 102 | 104 | 107 | 113 | 116 | 129 | 125 | 135 | 133 | 135 |
| Health | 668 | 651 | 659 | 673 | 771 | 809 | 798 | 762 | 731 | 763 |
| Human Services | 504 | 488 | 552 | 507 | 546 | 565 | 568 | 579 | 581 | 613 |
| Proprietary: | | | | | | | | | | |
| Sewer | 73 | 75 | 75 | 76 | 80 | 79 | 80 | 78 | 81 | 81 |
| Water | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 1 |
| Fiduciary: | | | | | | | | | | |
| Agency Funds | <u>377</u> | <u>390</u> | <u>397</u> | <u>441</u> | <u>395</u> | <u>452</u> | <u>463</u> | <u>458</u> | <u>445</u> | <u>419</u> |
| Total - Government Employees | 2,499 | 2,445 | 2,600 | 2,660 | 2,801 | 2,907 | 2,882 | 2,825 | 2,778 | 2,778 |

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Nine Years

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

Source: Stark County Departments

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

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Nine Years

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

Source: Stark County Departments

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



Dave Yost • Auditor of State

STARK COUNTY FINANCIAL CONDITION

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 29, 2013