



Dave Yost • Auditor of State

**STARK COUNTY
DECEMBER 31, 2017**

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Dave Yost • Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2017, 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 29, 2018. Our report refers to other auditors who audited the financial statements of The Workshops, Incorporated and the Stark County Port Authority, component units of the County, 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 opinions 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 report is not suitable for any other purpose.

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

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2018



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 THE UNIFORM GUIDANCE

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) *Compliance Supplement* that could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of 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, 2017.

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 the Uniform Guidance, 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 over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2017, 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 29, 2018, wherein we noted the financial statements of The Workshops, Incorporated and the Stark County Port Authority, component units of the County, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance 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, and other additional procedures 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

June 29, 2018

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STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2017

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Direct</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1H79SM063425	\$ 138,360	\$ 803,991
Drug Free Communities Support Program (D)	93.276	2H79SP020413	-	112,482
<i>Direct</i>				
Elder Justice Intervention Program (N)	93.747	90EJIG000101	-	200,399
Elder Justice Intervention Program (N)	93.747	90EJIG000102	-	51,937
<i>Total Elder Justice Intervention Program (N)</i>			-	<u>252,336</u>
<i>Medicaid Cluster</i>				
<i><u>Passed Through Ohio Department of Developmental Disabilities</u></i>				
Medical Assistance Program - MAC (A)	93.778	N/A	-	812,150
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Medical Assistance Program (M)	93.778	G-1617-11-5580	-	3,533,937
Medical Assistance Program (M)	93.778	G-1819-11-5806	-	1,256,516
<i>Total Medical Assistance Program/Medicaid Cluster</i>			-	<u>5,602,603</u>
<i><u>Passed Through</u></i>				
<i><u>Ohio Department of Mental Health and Addiction Services</u></i>				
State Targeted Response to Opioid Crisis Grant (D)	93.788	FY2017	61,418	61,418
<i><u>Title XXI - State Children's Insurance Program</u></i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
State Children's Insurance Program (M)	93.767	G-1617-11-5580	-	28,479
State Children's Insurance Program (M)	93.767	G-1819-11-5806	-	12,899
<i>Total Title XXI - State Children's Insurance Program</i>			-	<u>41,378</u>
<i><u>Title XX - Social Services Block Grant</u></i>				
<i><u>Passed Through Ohio Department of Developmental Disabilities</u></i>				
Social Services Block Grant (A)	93.667	FY2017	-	235,011
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Social Services Block Grant (M)	93.667	G-1617-11-5580	318,428	5,879,485
Social Services Block Grant (M)	93.667	G-1819-11-5806	97,130	2,167,583
<i><u>Passed Through</u></i>				
<i><u>Ohio Department of Mental Health and Addiction Services</u></i>				
Social Services Block Grant (D)	93.667	FY2017	104,804	104,804
Social Services Block Grant (D)	93.667	FY2018	103,241	103,241
<i>Total Title XX - Social Services Block Grant</i>			<u>623,603</u>	<u>8,490,124</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2017

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i><u>Passed Through</u></i>				
<i><u>Ohio Department of Mental Health and Addiction Services</u></i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2017	227,338	227,908
Block Grant for Community Mental Health Services (D)	93.958	FY2018	<u>62,276</u>	<u>64,453</u>
<i>Total Block Grants for Community Mental Health Services</i>			<u>289,614</u>	<u>292,361</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Promoting Safe and Stable Families (M)	93.556	G-1617-11-5580	-	427,252
Promoting Safe and Stable Families (M)	93.556	G-1819-11-5806	-	<u>66,736</u>
<i>Total Promoting Safe and Stable Families</i>			<u>-</u>	<u>493,988</u>
<i><u>Passed Through</u></i>				
<i><u>Ohio Department of Mental Health and Addiction Services</u></i>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2017	47,221	47,221
Projects for Assistance in Transition from Homeless (D)	93.150	FY2018	<u>21,894</u>	<u>21,894</u>
<i>Total Projects for Assistance in Transition from Homeless</i>			<u>69,115</u>	<u>69,115</u>
<i><u>Passed Through</u></i>				
<i><u>Ohio Department of Mental Health and Addiction Services</u></i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2017	2,483,678	2,483,678
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2018	<u>1,583,581</u>	<u>1,583,581</u>
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<u>4,067,259</u>	<u>4,067,259</u>
<i><u>Direct</u></i>				
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY 2017	210,624	210,812
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY 2018	<u>86,474</u>	<u>87,092</u>
<i>Total Projects of Regional and National Significance</i>			<u>297,098</u>	<u>297,904</u>
<i>TANF Cluster</i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
<i>Temporary Assistance for Needy Families</i>				
Temporary Assistance for Needy Families (M)	93.558	G-1617-11-5580	320,579	4,749,080
Temporary Assistance for Needy Families (M)	93.558	G-1819-11-5806	<u>71,319</u>	<u>1,439,596</u>
<i>Total Temporary Assistance for Needy Families/TANF Cluster</i>			<u>391,898</u>	<u>6,188,676</u>
<i>CCDF Cluster</i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Care Development Block Grant (M)	93.575	G-1617-11-5580	-	312,037
Child Care Development Block Grant (M)	93.575	G-1819-11-5806	-	<u>266,247</u>
<i>Total Child Care Development Block Grant/CCDF Cluster</i>			<u>-</u>	<u>578,284</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Welfare Services (M)	93.645	G-1617-11-5580	-	131,188
Child Welfare Services (M)	93.645	G-1819-11-5806	-	41,905
<i>Total Child Welfare Services</i>			-	173,093
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Foster Care - Title IV-E (M)	93.658	G-1617-11-5580	-	6,418,349
Foster Care - Title IV-E (M)	93.658	G-1819-11-5806	-	115,213
Foster Care - Title IV-E (G)	96.658	G-1617-06-0378	-	412,582
<i>Total Foster Care - Title IV-E</i>			-	6,946,144
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Chaffee Foster Care Independence Program (M)	93.674	G-1617-11-5580	-	90,716
Chaffee Foster Care Independence Program (M)	93.674	G-1819-11-5806	-	12,497
<i>Total Chaffee Foster Care Independent Program</i>			-	103,213
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Support Enforcement Research (M)	93.564	G-1819-11-5806	-	164,502
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Support Enforcement (M)	93.563	G-1617-11-5580	-	2,360,057
Child Support Enforcement (M)	93.563	G-1819-11-5806	-	1,088,375
<i>Total Child Support Enforcement</i>			-	3,448,432
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Adoption Assistance (M)	93.659	G-1617-11-5580	-	1,671,517
Adoption Assistance (M)	93.659	G-1819-11-5806	-	574,115
<i>Total Adoption Assistance</i>			-	2,245,632
<i><u>Passed Through Stark County Community Action Agency</u></i>				
Head Start (A)	93.600	FY 2016	-	33,400
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			5,938,365	40,466,335
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>CDBG - Entitlement Grants Cluster</i>				
<i>Direct</i>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B14UC390005	-	165,490
Community Development Block Grants/Entitlement Grants (C)	14.218	B15UC390005	-	285,355
Community Development Block Grants/Entitlement Grants (C)	14.218	B16UC390005	77,301	835,823
Community Development Block Grants/Entitlement Grants (C)	14.218	B17UC390005	34,139	102,827
Community Development Block Grant (NSP) (C)	14.218	B08UN390007	21,810	182,981
			133,250	1,572,476
<i><u>Passed Through the City of Canton</u></i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2017	-	32,329
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2018	-	1,298
			-	33,627

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Passed Through the City of Alliance</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2018	-	251
<i>Passed Through the City of Massillon</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2018	-	919
<i>Total CDBG Entitlement Grants Cluster</i>			<u>133,250</u>	<u>1,607,273</u>
<i>Passed Through the City of Canton</i>				
Emergency Service Grant Proposal (D)	14.231	FY2017	-	66
Emergency Service Grant Proposal (D)	14.231	FY2018	-	26,974
<i>Total Emergency Service Grant Proposal</i>			<u>-</u>	<u>27,040</u>
<i>Direct</i>				
Supportive Housing Program (D)	14.235	OH0241L5E081306	-	92,181
Supportive Housing Program (D)	14.235	OH0241L5E081508	-	29,909
<i>Total Supportive Housing Program</i>			<u>-</u>	<u>122,090</u>
HOME Investment Partnerships Program (C)	14.239	M-14DC390204	10,525	278,826
HOME Investment Partnerships Program (C)	14.239	M-15DC390204	101,586	409,270
HOME Investment Partnerships Program (C)	14.239	M-16DC390204	140,656	336,276
<i>Total HOME Investment Partnerships Program</i>			<u>252,767</u>	<u>1,024,372</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>386,017</u>	<u>2,780,775</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Child Nutrition Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2017	-	39,474
National School Lunch Program (A)	10.555	FY2018	-	25,179
<i>Total National School Lunch Program/Child Nutrition Cluster</i>			<u>-</u>	<u>64,653</u>
<i>SNAP Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-1617-11-5580	-	1,516,517
Supplemental Nutrition Assistance Program (M)	10.561	G-1819-11-5806	-	554,718
<i>Total Supplemental Nutrition Assistance Program/SNAP Cluster</i>			<u>-</u>	<u>2,071,235</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>-</u>	<u>2,135,888</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through</i>				
<i>Ohio Department of Emergency Management Agency</i>				
Emergency Management Performance Grant (L)	97.042	EMW-2016-EP-00003-S01	-	113,107
Emergency Management Performance Grant (L)	97.042	EMW-2017-EP-00003-S01	-	53,654
<i>Total Emergency Management Performance Grant</i>			<u>-</u>	<u>166,761</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>-</u>	<u>333,522</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2017

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Special Education Cluster</i>				
<i><u>Passed Through Ohio Department of Education</u></i>				
Special Education - Grants to States (A)	84.027	0663246BSF2017	-	87,161
Special Education - Grants to States (A)	84.027	0663246BSF2018	-	50,419
<i>Total Special Education - Grants to State (A)</i>			<u>-</u>	<u>137,580</u>
Special Education - Preschool Grants (A)	84.173	066324PGS12017	-	22,497
Special Education - Preschool Grants (A)	84.173	066324PGS12018	-	5,178
<i>Total Special Education - Preschool Grants (A)</i>			<u>-</u>	<u>27,675</u>
<i>Total Special Education Cluster</i>			<u>-</u>	<u>165,255</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>-</u>	<u>165,255</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i><u>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</u></i>				
Violence Against Women Formula Grants (E)	16.588	2016WFVA28212	-	29,691
Violence Against Women Formula Grants (E)	16.588	2014WFVA28212A	-	11,039
Violence Against Women Formula Grants (H)	16.588	2014WFVA28217A	-	11,497
Violence Against Women Formula Grants (H)	16.588	2016WFVA8217	-	68,502
<i>Total Violence Against Women Formula Grants</i>			<u>-</u>	<u>120,729</u>
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2015DJBX0032	-	5,975
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2016DJBX0834	-	9,240
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2016JGAO16448	-	54,892
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<u>-</u>	<u>70,107</u>
<i><u>Passed Through Ohio State Attorney General (Victim of Crime Act)</u></i>				
Crime Victim Assistance (E)	16.575	2017VOCA43553121	-	230,142
Crime Victim Assistance (E)	16.575	2018VOCA109295984	-	16,638
<i>Total Crime Victim Assistance</i>			<u>-</u>	<u>246,780</u>
<i><u>Passed Through Ohio Department of Rehabilitation and Correction</u></i>				
Swift and Certain Sanctions Grant Program (J)	16.828	2016SAC001	-	93,809
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>-</u>	<u>531,425</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2017

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Highway Planning and Construction Cluster</i>				
<i>Passed Through Office of the Governor's</i>				
<i>Highway Safety Representative</i>				
Highway Planning and Construction (I)	20.205	97154	-	134,312
Highway Planning and Construction (I)	20.205	97163	-	38,118
Highway Planning and Construction (I)	20.205	92260	-	8,684
Highway Planning and Construction (I)	20.205	81282	-	340,587
Highway Planning and Construction (I)	20.205	90469	-	936,553
Highway Planning and Construction (I)	20.205	97153	-	956,591
Highway Planning and Construction (I)	20.205	89022	-	568,300
Highway Planning and Construction (I)	20.205	104234	-	24,000
Highway Planning and Construction (I)	20.205	103470	-	15,300
<i>Total Highway Planning and Construction/Highway Planning and Construction Cluster</i>			-	<u>3,022,445</u>
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2017-76-00-00-00452-00	-	56,407
State and Community Highway Safety (H)	20.600	SC-2018-76-00-00-00452-00	-	11,549
State and Community Highway Safety (H)	20.600	STEP-2017-76-00-00-00543-00	-	16,983
State and Community Highway Safety (H)	20.600	GG-2017-76-00-00-00617-00	-	103,748
State and Community Highway Safety (H)	20.600	GG-2018-76-00-00-00617-00	-	17,620
<i>Total State and Community Highway Safety</i>			-	<u>206,307</u>
National Priority Safety Programs (H)	20.616	OVITF-2017-76-00-00-00488-00	-	168,480
National Priority Safety Programs (H)	20.616	OVIT-2018-76-00-00-00655-00	-	43,971
National Priority Safety Programs (H)	20.616	IDEP-2017-76-00-00-00381-00	-	18,190
National Priority Safety Programs (H)	20.616	ISE-2018-76-00-00-00381-00	-	7,475
<i>Total National Priority Safety Programs</i>			-	<u>238,116</u>
<i>Total Highway Safety Cluster</i>			-	<u>444,423</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	<u>3,466,868</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<i>Passed Through Office of Ohio Department of Natural Resources</i>				
Flood Control Act Lands (B)	15.433	FY2017	-	3,528
TOTAL U.S. DEPARTMENT OF INTERIOR			-	<u>3,528</u>
<u>U.S. DEPARTMENT OF DEFENSE</u>				
<i>Passed Through Office of the Chief of Engineers</i>				
North Dakota Environmental Infrastructure (Section 594) (F)	12.118	CS638	-	738,654
TOTAL U.S. DEPARTMENT OF DEFENSE			-	<u>738,654</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 6,324,382</u>	<u>\$ 50,455,489</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
- (B) Auditor
- (C) County Commissioners
- (D) Mental Health and Addiction Recovery
- (E) Prosecuting Attorney
- (F) Sanitary Engineer

- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas
- (K) Board Of Elections
- (L) Emergency Preparedness Agency
- (M) Job and Family Services
- (N) Probate Court

STARK COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Stark County (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services, the Ohio Department of Job and Family Services, the U.S. Department of Housing and Urban Development, and the Ohio Department of Mental Health and Addition Services to other governments or not-for-profit agencies (subrecipients). As Note B 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 D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

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 - TRANSFERS BETWEEN PROGRAM YEARS

Federal regulations require entities to obligate certain federal awards by June 30. However, with Ohio Department of Education's consent, entities can transfer unobligated amounts to the subsequent fiscal year's program. The Stark Board of Developmental Disabilities transferred the following amounts from 2017 to 2018 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - Early Childhood	84.173	\$ 312

NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2017, the County made allowable transfers of \$6,164,890 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$6,188,676 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 12,353,566
Transfer to Social Services Block Grant	<u>(6,164,890)</u>
Total Temporary Assistance for Needy Families	<u>\$ 6,188,676</u>

NOTE H – PRIOR YEAR PROGRAM SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2012 Cost Report and received a settlement payment for the 2013 Cost Report from the Ohio Department of Development Disabilities for the Medicaid Program ((MAC Settlement only) CFDA 93.778) in the amounts of \$1,480.35 and \$2,765.88, respectively. The Cost Report Settlement liability and payment were for settlements of the differences between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability and revenue are not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenditures occurred in prior reporting periods (and the liability was invoiced by the Ohio Department of Development Disabilities).

STARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2017

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 weaknesses in internal control 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 weaknesses in internal control 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 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Medicaid Cluster; TANF Cluster and CDBG – Entitlement Grants Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$1,513,665 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	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, 2017**



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, 2017

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

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June 29, 2018

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

Honorable Janet Weir-Creighton, President
Honorable Richard Regula, Vice-President
Honorable William Smith

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. 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, 2017. The Independent Auditor's Report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office completed its most recent reappraisal in tax year 2012 and reported its triennial update in tax year 2015, reflecting an average 8.3% increase in real property values. Nearly all market areas in Stark County have recovered from the collapse in property values, as reflected in the last triennial update. 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 Job and Family 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, a discrete component unit, was not considered material. The Stark County Land Reutilization Corporation 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 District Board of Health, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District, and the Stark Regional Community Corrections Center, whose activities are included in this report as agency funds.

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

Aspects of the County's economy have shown great signs in improvement over the past year. Unemployment has fallen from 11.3% in 2010 to 4.7% as of April 2018, which was unchanged from the previous year. Retail and commercial real estate activity, both sales and development, have been significant drivers in the local economy, coupled with major expansion in the campus at the Pro Football Hall of Fame.

As mentioned, the County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 225,000 visitors annually and is undergoing an ambitious redevelopment. 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.

Stark County government has a ½% criminal justice sales tax, which was renewed in May 2017 to run through March 31, 2028. We are grateful to the citizens for this critical investment in its county government. The Commissioners continue to invest in restoring services to the public as well as in neglected infrastructure across county-owned property. In preparing the County budget this year, the Commissioners stressed the need for good stewardship of the County's resources. The budget was crafted in a way to keep services sustainable over the next five years. Stark County residents and visitors enjoy the lowest sales tax in the State of Ohio, and together we continue to make Stark County a great place to live and work.

Long Range Planning

Economic development is critical to both the short and long term success of the region. The County is engaged with Carroll and Columbiana counties to study and plan the expansion of Route 30. The County realizes the seriousness of drainage problems across the region and continues in its planning 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. The Stark County Land Reutilization Corporation ("land bank") works 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 and hopes to make significant improvements to its financial and payroll systems within the coming year.

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, 2016.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

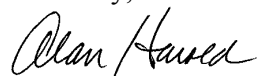
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented its sixth consecutive “Award with Distinction” to our office for our excellent results of the audit for the year ended December 31, 2016, after receiving the same award the previous years. It is truly my honor to receive this award on behalf of the staff and the fiscal managers around the County for their job well-done.

ACKNOWLEDGEMENTS

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

Sincerely,

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

Alan Harold
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2017

COUNTY COMMISSIONERS

Janet Weir Creighton
Richard R. Regula
Bill C. Smith

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

Anthony P. Bertin

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Louis P. Giavasis

COMMON PLEAS JUDGES

Kristin G. Farmer
Frank G. Forchione
John G. Haas
Chryssa N. Hartnett
Taryn L. Heath

FAMILY COURT JUDGES

Rosemarie A. Hall
Jim D. James
David R. Nist

PROBATE COURT JUDGE

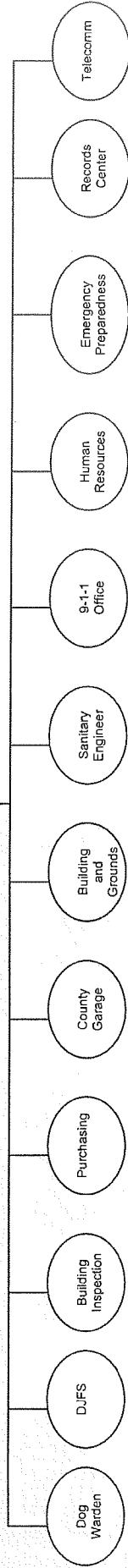
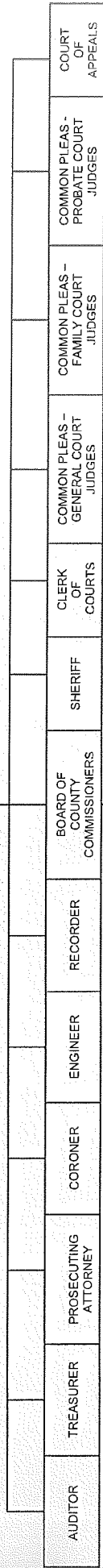
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

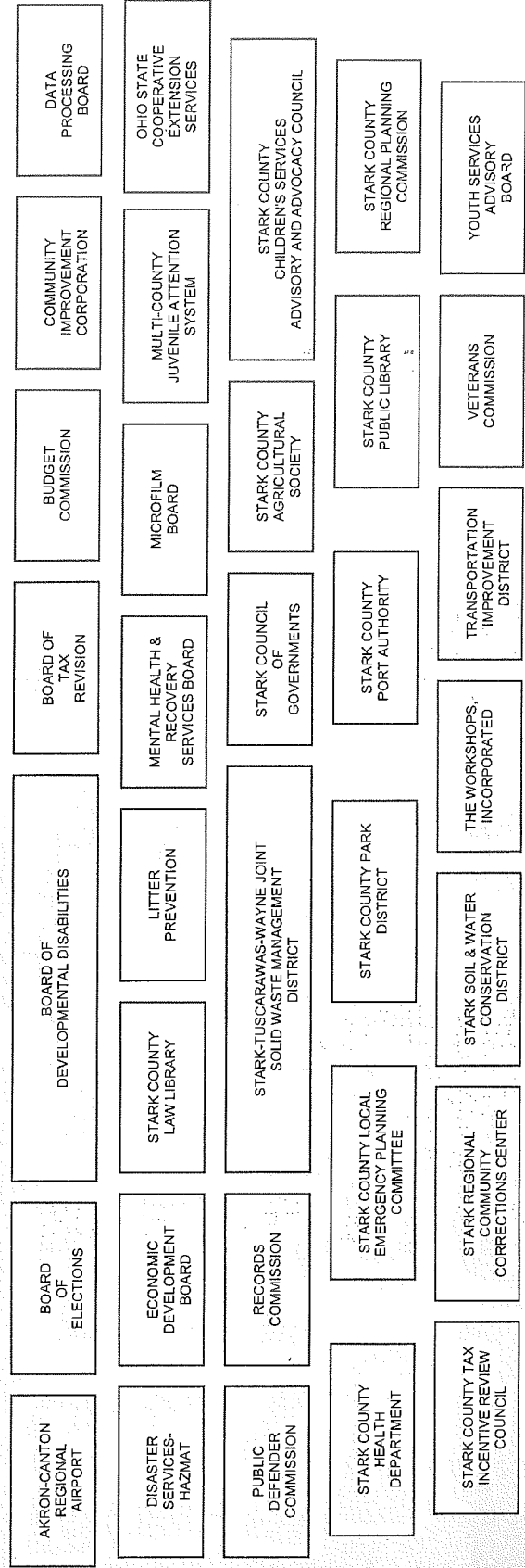
Craig R. Baldwin
Patricia A. Delaney
W. Scott Gwin
William B. Hoffman
Earle E. Wise, Jr.
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Stark County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, 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, 2017, 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 and Stark County Port Authority, which represent 6.29 percent, 5.47 percent, and 9.50 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for The Workshops, Incorporated and Stark County Port Authority, are based solely on the reports of 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 such 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.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2017, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, Public Assistance and Justice System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2018, 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.



Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2018

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STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2017*

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, 2017. Please read it in conjunction with the County's basic financial statements, which begin on page 17.

FINANCIAL HIGHLIGHTS

- The County's net position decreased by \$8.2 million as a result of this year's operations. Net position of business-type activities increased by \$3.8 million, or 3 percent, and net position of governmental activities decreased by almost \$12 million, or 4 percent.
- All revenues related to governmental activities totaled \$251 million. General revenues accounted for \$108 million or 43 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$143 million or 57 percent of the total.
- The County had \$263 million in expenses related to governmental activities; only \$143 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$108 million, of which \$93 million was tax revenue with the remaining \$15 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

This annual financial report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17 through 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, deferred outflows, liabilities and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2017*

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, sewer and webcheck 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 11. 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.

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.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2017

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 2017 compared to 2016:

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$ 278.1	\$ 269.2	\$ 37.5	\$ 38.5	\$ 315.6	\$ 307.7
Capital Assets, Net	205.4	197.0	173.3	138.8	378.7	335.8
Total Assets	483.5	466.2	210.8	177.3	694.3	643.5
Deferred Outflows of Resources						
Pension	55.1	44.5	2.3	2.0	57.4	46.5
Liabilities						
Other Liabilities	12.7	12.7	2.8	1.5	15.5	14.2
Long-Term Liabilities						
Due Within One Year	21.1	9.0	4.4	4.2	25.5	13.2
Due in More Than One Year						
Net Pension Liability	145.3	118.5	5.9	5.1	151.2	123.6
Other Amounts	11.7	11.3	45.5	18.0	57.2	29.3
Total Liabilities	190.8	151.5	58.6	28.8	249.4	180.3
Deferred Inflows of Resources						
Property Taxes	59.4	58.3	-	-	59.4	58.3
Pension	3.7	4.2	0.4	0.2	4.1	4.4
Total Deferred Inflows of Resources	63.1	62.5	0.4	0.2	63.5	62.7
Net Position						
Net Investment in Capital Assets	192.7	191.7	122.3	116.7	315.0	308.4
Restricted						
Capital Projects	0.7	0.7	-	-	0.7	0.7
Debt Service	1.7	1.9	-	-	1.7	1.9
Special Programs	151.0	150.8	-	-	151.0	150.8
Unrestricted	(61.4)	(48.4)	31.8	33.6	(29.6)	(14.8)
Total Net Position	\$ 284.7	\$ 296.7	\$ 154.1	\$ 150.3	\$ 438.8	\$ 447.0

Net position was reclassified for certain funds during 2017. The 2016 amounts have been updated for comparability.

Under the standards required by GASB 68, the net pension asset/liability equals the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2017*

GASB notes that pension obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer’s promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County’s statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan’s *change* in net pension asset/liability not accounted for as deferred inflows/outflows of resources.

As a result of implementing GASB 68, the County is reporting deferred inflows/outflows of resources related to pension on the accrual basis of accounting.

Over time, net position may serve as a useful indicator of a government’s financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by almost \$439 million (\$284.7 million in governmental activities and \$154.1 million in business-type activities) at the close of the year. The County’s combined net position changed from a year ago, decreasing from \$447 million to \$439 million. Governmental activities decreased 4 percent (\$285 million compared to \$297 million) and business-type activities increased by 3 percent (\$154 million compared to \$150 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 (72 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 (35 percent) represents resources that are subject to external restrictions on how they may be used.

STARK COUNTY, OHIO

Management's Discussion and Analysis
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The increase in deferred outflows for pension was primarily caused by changes related to net pension liability during 2017. Long term liabilities increased due to the issuance of debt and changes in net pension liability.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2017 and 2016.

Table 2
Changes in Net Position
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
Revenues						
Program Revenues:						
Charges for Services	\$ 34.3	\$ 30.2	\$ 29.0	\$ 28.2	\$ 63.3	\$ 58.4
Operating Grants	106.3	113.3	-	-	106.3	113.3
Capital Grants	1.9	9.1	2.4	1.0	4.3	10.1
Total Program Revenues	142.5	152.6	31.4	29.2	173.9	181.8
General Revenues:						
Property Taxes	59.2	58.1	-	-	59.2	58.1
Sales Taxes	33.5	33.5	-	-	33.5	33.5
Grants and Entitlements	9.8	9.6	-	-	9.8	9.6
Investment Earnings	1.6	1.6	-	-	1.6	1.6
Miscellaneous	3.9	5.6	0.1	0.1	4.0	5.7
Total General Revenues	108.0	108.4	0.1	0.1	108.1	108.5
Total Revenues	250.5	261.0	31.5	29.3	282.0	290.3
Program Expenses						
<i>General Government</i>						
Legislative & Executive	28.3	30.0	-	-	28.3	30.0
Judicial	19.1	17.2	-	-	19.1	17.2
Public Safety	43.8	38.4	-	-	43.8	38.4
Public Works	28.6	23.1	-	-	28.6	23.1
Health	84.0	80.0	-	-	84.0	80.0
Human Services	58.8	56.9	-	-	58.8	56.9
Interest and Fiscal Charges	0.2	0.2	-	-	0.2	0.2
<i>Enterprise Operations:</i>						
Sewer	-	-	26.8	20.7	26.8	20.7
Water	-	-	0.6	0.8	0.6	0.8
Molly	-	-	-	-	-	-
Sheriff's Webcheck	-	-	-	-	-	-
Auditor's License Bureau	-	-	-	-	-	-
Total Program Expenses	262.8	245.8	27.4	21.5	290.2	267.3
Increase (Decrease) in Net Position	(12.3)	15.2	4.1	7.8	(8.2)	23.0
Transfers	0.3	-	(0.3)	-	-	-
Change in Net Position	(12.0)	15.2	3.8	7.8	(8.2)	23.0
Net Position Beginning of Year	296.7	281.5	150.3	142.5	447.0	424.0
Net Position End of Year	\$ 284.7	\$ 296.7	\$ 154.1	\$ 150.3	\$ 438.8	\$ 447.0

STARK COUNTY, OHIO

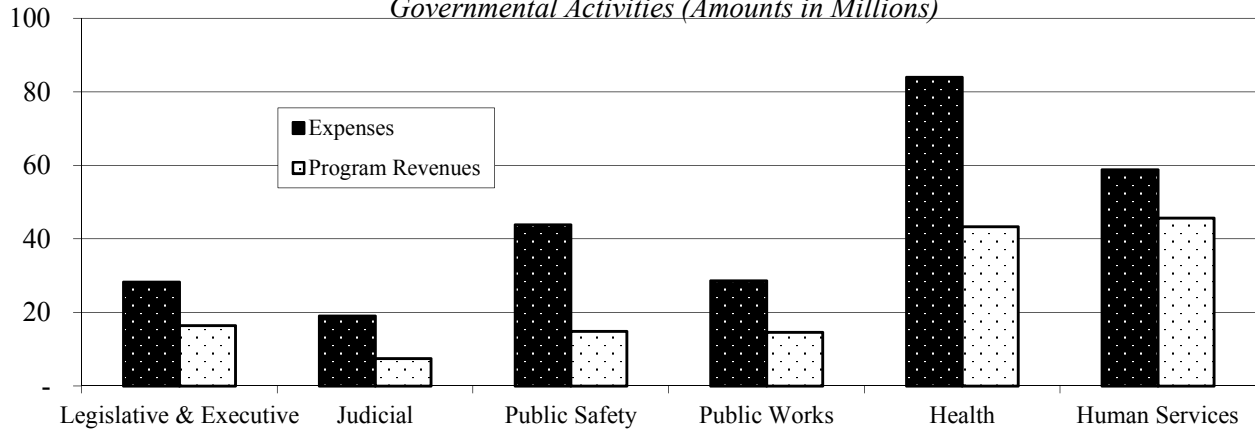
Management's Discussion and Analysis
For the Year Ended December 31, 2017

Governmental Activities

Governmental activities decreased the County's net position by \$12 million. Key elements of this change are as follows:

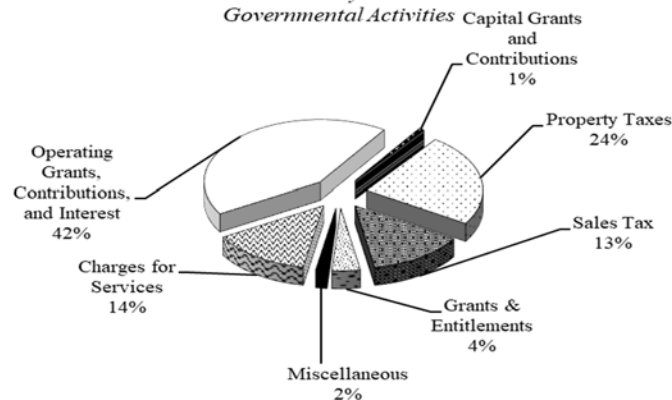
- Revenues decreased by \$10.5 million while expenses increased by \$17 million.
- A large portion of the decrease in revenue occurred within the public works sector. \$7.2 million of the \$10.5 million decrease in total revenue was due to a low number of State and Federal capital grants through the Ohio Department of Transportation and the Ohio Public Works Commission.
- The main cause for the increase in expenses was the 2017 pension expense. Pension expense increased by \$11 million primarily due to the changes related to net pension liability during 2017.

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



The health program accounted for \$84 million or 32 percent of total governmental expenses. The next largest program was human services, accounting for \$59 million or 22 percent of the total expenses for governmental activities.

Graph 2
Revenues by Source
Governmental Activities



STARK COUNTY, OHIO

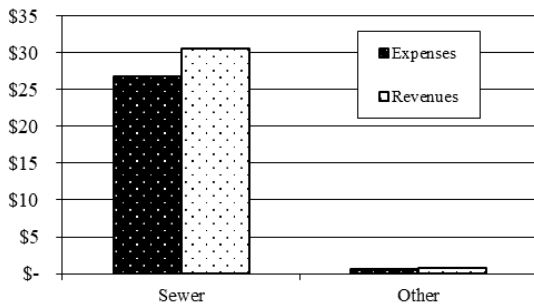
Management's Discussion and Analysis
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Operating grants were the largest type of program revenue, accounting for \$106 million or 42 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$21 million, Public Assistance - \$24 million, the Children Services Board - \$20 million and the Mental Health and Addiction Recovery Board - \$20 million. Direct charges to users of governmental services, another type of program revenue, made up \$34 million or 14 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.

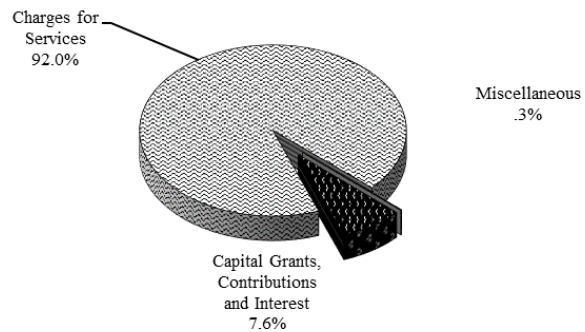
Property tax revenues account for \$59 million or 24 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$30 million, the Children Services Board - \$8 million, the Mental Health and Addiction Recovery Board - \$6 million, Emergency Services - \$1 million and the General Fund - \$14 million.

Business-type Activities

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



Graph 4
Revenues by Source
Business-Type Activities



Charges for services remained the main source of revenue, for Business-type activities, at nearly 92 percent.

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 \$146 million. Approximately \$4 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, 2017*

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 over \$7 million with a total fund balance of nearly \$22 million. Unassigned fund balance represents 33 percent of the total fund balance. This is one measurement of the general fund's liquidity which saw a decrease of 17 percent from 2016. During 2017, the fund balance of the general fund saw a \$5 million increase.

There was a \$3 million increase in revenue coupled with a \$2 million decrease in expenditures and other financing uses. Close to 80 percent of all revenue streams exceeded their estimates during 2017 while spending levels were kept under budget by \$4.4 million. This gave the general fund an opportunity to save for the future by earmarking \$1.9 million as budget stabilization funds.

The Stark Board of Developmental Disabilities (DD) fund balance increased \$3 million from 2016. A rise in property values, an increase in rates for the Follow Along program, and some additional charges for service that were new in 2017 allowed for the increase in revenue while DD was able to keep their spending levels relatively consistent with 2016 activities.

The Mental Health and Addiction Recovery Board fund balance decreased \$3 million in 2017. Programs like the System of Care allowed for higher spending levels to providers in Stark County by over \$4 million. These providers deliver care and resolution for the people of Stark County that suffer from mental health and addiction issues.

The Children's Services fund balance increased by \$2 million from 2016. Although revenues were slightly down and expenditures remained consistent compared to 2016, the \$2.1 million increase in the Children Service's 2017 unencumbered cash balance, when compared to 2016, allowed for the deficit in revenue to be absorbed.

The Public Assistance fund saw a slight decrease in its fund balance in 2017. Despite having a slight increase in revenue and a \$2.8 million decrease in expenditures when compared to 2016, spending levels remained higher than the Public Assistance fund's income during 2017 causing the \$26,368 decrease in fund balance.

The Justice System Sales Tax fund balance increased by \$1 million. The main reason for this increase is due to the Medicaid Sales Tax Transition funding that was provided to Stark County in the amount of \$2.0 million. This revenue was awarded to the County to replace the lost revenue due to the elimination of Medicaid sales tax in 2017.

Enterprise Funds

The County's enterprise 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 \$31 million. There was a \$4 million increase in net position. Sewer charges increased by almost \$1 million while operating expenses increased \$5 million during 2017. With revenues higher than expenses by \$4 million, the Sewer fund balance continues to grow. This trend will help with the shared cost of multiple water treatment facility projects with Tuscarawas County and Canton City in the near future.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2017

GENERAL FUND BUDGETING HIGHLIGHTS

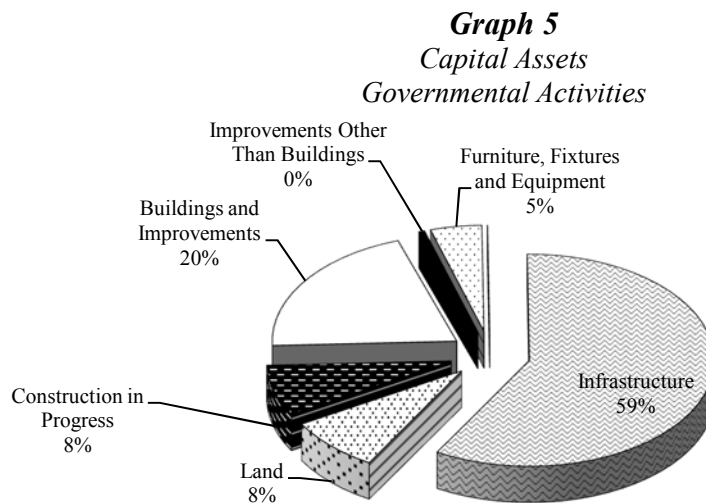
Actual revenues and other financing sources were \$4.7 million higher than final budgeted revenues and other financing sources. While almost every single revenue stream came in above projections, charges for services and investment income were the most noteworthy. Conveyance and recording fees continued to come in much higher than expected during 2017. This can be viewed as an indicator of a strengthening housing market within the County. Investment income also exceeded expectations due to rising interest rates as the economy strengthens at both the local and national level.

The final budgeted expenditures and other financing uses were \$7.6 million higher than the original budget. There was \$2 million transferred to the permanent improvement project for future capital projects. There was also a \$2.675 million purchase of the JFS Midtown Plaza building. Actual expenditures were \$4.4 million less than the final budget due to sound stewardship and frugal decision making by the County administration and managers alike.

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, 2017 amounts to \$379 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, furniture, fixtures, and equipment, sewer rights, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 13 percent. Infrastructure accounted for 62 percent of the capital assets reported in business-type activities. The following graph represents the allocation of capital assets in the governmental activities.



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

- Roads that were resurfaced included Portage Street, Beechwood Avenue, Easton Avenue, Gambrinus Avenue, Perry Drive, Shepler Church Avenue, Southway Street, and Columbus Road.
- The Engineer's office completed 2 bridge replacements, a sewer relief system on Fulton Road, and 1 intersection improvement. Rockhill Avenue Bridge and Werner Church Road Bridge were both replaced, and a new roundabout was installed at the Beeson Street and Freshly Avenue intersection.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2017

- There were a couple of interior improvements done to the Stark County Office building on 110 Central Plaza South. The Family Court courtrooms and offices were remodeled on the 4th and 6th floors. There were also two building façade repairs. The first one was done on 201 3rd Street where the Records Center and Regional Planning are located. The second façade repair was done on the Courthouse located at 115 Central Plaza South. It houses the Common Pleas court judges and employees.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$15.8 million in the Governmental Activities and \$6.1 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>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
<i>Land</i>	\$ 17.1	\$ 16.5	\$ 0.6	\$ 0.6	\$ 17.7	\$ 17.1
<i>Construction in Progress</i>	15.8	15.6	6.1	2.4	21.9	18.0
<i>Buildings and Improvements</i>	42.1	40.8	4.6	3.7	46.7	44.5
<i>Improvements Other Than Building</i>	1.0	1.0	-	0.1	1.0	1.1
<i>Furniture, Fixtures and Equipment</i>	9.2	9.5	1.4	1.1	10.6	10.6
<i>Sewer Rights</i>	-	-	52.6	21.3	52.6	21.3
<i>Infrastructure</i>	120.2	113.6	108.0	109.6	228.2	223.2
<i>Total</i>	<u>\$ 205.4</u>	<u>\$ 197.0</u>	<u>\$ 173.3</u>	<u>\$ 138.8</u>	<u>\$ 378.7</u>	<u>\$ 335.8</u>

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>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
<i>General Obligation Bond</i> \$	-	\$ -	\$ 4.3	\$ 5.8	\$ 4.3	\$ 5.8
<i>Special Assessment Bond:</i>	2.6	3.0	-	-	2.6	3.0
<i>OWDA Loans</i>	-	-	3.1	4.0	3.1	4.0
<i>OPWC Loans</i>	4.1	3.3	0.7	0.8	4.8	4.1
<i>Intergovernmental Loans</i>	-	-	41.4	10.9	41.4	10.9
<i>Capital Leases</i>	0.2	0.3	-	-	0.2	0.3
<i>Note Payable</i>	12.0	-	-	-	12.0	-
<i>Claims</i>	3.3	3.7	-	-	3.3	3.7
<i>Net Pension Liability</i>	145.3	118.5	5.9	5.1	151.2	123.6
<i>Compensated Absences</i>	10.5	10.0	0.4	0.6	10.9	10.6
<i>Total</i>	<u>\$ 178.0</u>	<u>\$ 138.8</u>	<u>\$ 55.8</u>	<u>\$ 27.2</u>	<u>\$ 233.8</u>	<u>\$ 166.0</u>

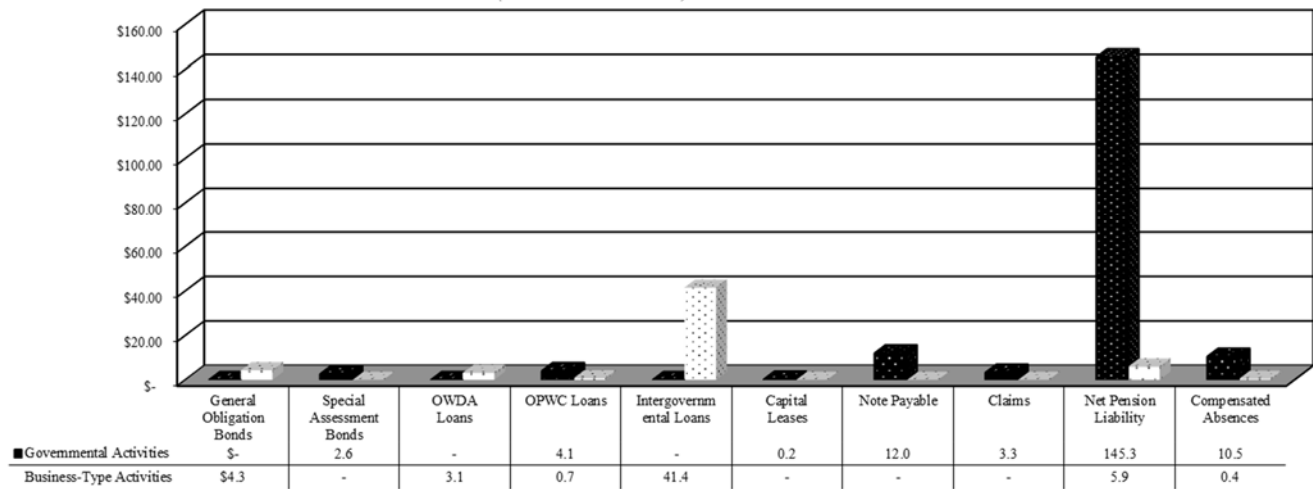
STARK COUNTY, OHIO

Management's Discussion and Analysis
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The County's overall legal debt margin was \$181 million at December 31, 2017. The County's un-voted legal debt margin was \$73 million at December 31, 2017.

At December 31, 2017, the County had outstanding long-term obligations in the amount of \$178 million for the governmental activities and \$56 million for the business-type activities. The breakout on debt is presented in the following graph.

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



The County's general obligation bond rating was Aa2 in 2017 from Moody's. Other obligations include pension, accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Notes 11, 16, 17 and 18 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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



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Stark County, Ohio

Statement of Net Position

December 31, 2017

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Stark County	
	Activities	Activities		Land Reutilization Corporation	Stark County Port Authority
Assets					
Equity in Pooled Cash and Investments	\$ 138,946,062	\$ 31,596,291	\$ 170,542,353	\$ 2,084,358	\$ 1,073,418
Cash and Investments in Segregated Accounts	407,729	370,496	778,225	-	-
Cash and Investments with Fiscal and Escrow Agents	2,414,631	52,678	2,467,309	-	-
Accounts Receivable	1,165,189	5,130,702	6,295,891	9,050	-
Intergovernmental Receivable	52,394,280	11,099	52,405,379	734,851	-
Property Taxes Receivable	64,169,488	-	64,169,488	-	-
Sales Taxes Receivable	7,468,751	-	7,468,751	-	-
Special Assessments Receivable	3,978,859	377,087	4,355,946	-	-
Loans Receivable	2,917,440	-	2,917,440	-	31,507,861
Internal Balances	12,029	(12,029)	-	-	-
Prepaid Items	2,293,108	-	2,293,108	1,029	-
Materials and Supplies Inventory	1,533,528	3,357	1,536,885	-	-
Accrued Interest Receivable	448,533	-	448,533	-	-
Land and Construction in Progress	32,792,565	6,651,999	39,444,564	-	-
Assets Held for Resale	-	-	-	3,752,577	-
Depreciable Capital Assets, Net	172,558,996	166,632,989	339,191,985	-	-
Total Assets	483,501,188	210,814,669	694,315,857	6,581,865	32,581,279
Deferred Outflow of Resources					
Pension	55,127,258	2,262,350	57,389,608	-	-
Liabilities					
Accounts Payable	3,740,075	154,883	3,894,958	45,847	-
Accrued Wages	3,993,038	181,549	4,174,587	-	-
Contracts Payable	2,168,008	1,492,156	3,660,164	-	-
Retainage Payable	1,304,121	52,678	1,356,799	-	-
Intergovernmental Payable	1,410,664	898,615	2,309,279	392,939	-
Matured Compensated Absences Payable	108,397	-	108,397	-	-
Loans Payable	-	-	-	-	31,508,216
Long-Term Liabilities:					
Due Within One Year	21,085,503	4,402,522	25,488,025	-	-
Due in More Than One Year					
Net Pension Liability (See Note 11)	145,254,236	5,900,467	151,154,703	-	-
Other Amounts Due in More Than One Year	11,686,852	45,546,258	57,233,110	-	-
Total Liabilities	190,750,894	58,629,128	249,380,022	438,786	31,508,216
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	59,399,311	-	59,399,311	-	-
Pension	3,743,257	373,275	4,116,532	-	-
Total Deferred Inflows of Resources	63,142,568	373,275	63,515,843	-	-
Net Position					
Net Investment in Capital Assets	192,673,550	122,294,843	314,968,393	-	-
Restricted For:					
Debt Service	1,721,154	-	1,721,154	-	-
Capital Projects	676,768	-	676,768	-	-
Road and Bridge Repair and Maintenance	8,826,621	-	8,826,621	-	-
Real Estate Assessment	2,643,378	-	2,643,378	-	-
Community Development	5,764,618	-	5,764,618	-	-
Public Safety	25,457,528	-	25,457,528	-	-
Health and Human Services	102,126,500	-	102,126,500	-	-
Special Programs	6,254,724	-	6,254,724	-	-
Unrestricted	(61,409,857)	31,779,773	(29,630,084)	6,143,079	1,073,063
Total Net Position	\$ 284,734,984	\$ 154,074,616	\$ 438,809,600	\$ 6,143,079	\$ 1,073,063

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2017

	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	\$ 28,296,134	\$ 16,172,175	\$ 247,960	\$ -
Judicial	19,105,073	6,138,189	1,340,990	-
Public Safety	43,830,995	7,669,355	7,252,012	-
Public Works	28,611,333	311,298	12,499,441	1,813,393
Health	83,988,790	2,653,555	40,645,538	60,000
Human Services	58,793,151	1,423,884	44,297,048	-
Interest and Fiscal Charges	150,296	-	-	-
Total Governmental Activities	<u>262,775,772</u>	<u>34,368,456</u>	<u>106,282,989</u>	<u>1,873,393</u>
Business-Type Activities				
Sewer	26,780,716	28,191,617	-	2,397,309
Water	622,199	767,729	-	-
Sheriff's Webcheck	39,531	42,246	39,380	-
Total Business-Type Activities	<u>27,442,446</u>	<u>29,001,592</u>	<u>39,380</u>	<u>2,397,309</u>
Total Primary Government	<u>\$ 290,218,218</u>	<u>\$ 63,370,048</u>	<u>\$ 106,322,369</u>	<u>\$ 4,270,702</u>
Component Units				
Stark County Land Reutilization Corporation	2,518,589	-	2,007,395	-
Stark County Port Authority	1,783,742	207,562	1,485,046	-
Total Component Units	<u>\$ 4,302,331</u>	<u>\$ 207,562</u>	<u>\$ 3,492,441</u>	<u>\$ -</u>

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

Unrestricted Contributions

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

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 Land Reutilization Corporation	Stark County Port Authority
\$ (11,875,999)	\$ -	(11,875,999)	\$ -	\$ -
(11,625,894)	-	(11,625,894)	-	-
(28,909,628)	-	(28,909,628)	-	-
(13,987,201)	-	(13,987,201)	-	-
(40,629,697)	-	(40,629,697)	-	-
(13,072,219)	-	(13,072,219)	-	-
(150,296)	-	(150,296)	-	-
<u>(120,250,934)</u>	<u>-</u>	<u>(120,250,934)</u>	<u>-</u>	<u>-</u>
-	3,808,210	3,808,210	-	-
-	145,530	145,530	-	-
-	42,095	42,095	-	-
<u>-</u>	<u>3,995,835</u>	<u>3,995,835</u>	<u>-</u>	<u>-</u>
<u>(120,250,934)</u>	<u>3,995,835</u>	<u>(116,255,099)</u>	<u>-</u>	<u>-</u>
-	-	-	(511,194)	-
-	-	-	-	(91,134)
<u>-</u>	<u>-</u>	<u>-</u>	<u>(511,194)</u>	<u>(91,134)</u>
14,353,549	-	14,353,549	-	-
29,865,904	-	29,865,904	-	-
580,540	-	580,540	-	-
6,023,773	-	6,023,773	-	-
8,435,104	-	8,435,104	-	-
33,471,814	-	33,471,814	-	-
9,796,959	-	9,796,959	866,936	-
-	-	-	1,656,873	-
1,594,463	-	1,594,463	10,781	3,163
3,867,357	128,662	3,996,019	65,490	-
<u>107,989,463</u>	<u>128,662</u>	<u>108,118,125</u>	<u>2,600,080</u>	<u>3,163</u>
<u>342,174</u>	<u>(342,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>342,174</u>	<u>(342,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(11,919,297)</u>	<u>3,782,323</u>	<u>(8,136,974)</u>	<u>2,088,886</u>	<u>(87,971)</u>
<u>296,654,281</u>	<u>150,292,293</u>	<u>446,946,574</u>	<u>4,054,193</u>	<u>1,161,034</u>
<u>\$ 284,734,984</u>	<u>\$ 154,074,616</u>	<u>\$ 438,809,600</u>	<u>\$ 6,143,079</u>	<u>\$ 1,073,063</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Assets						
Equity in Pooled Cash and Investments	\$ 18,360,647	\$ 41,468,150	\$ 10,447,211	\$ 15,684,417	\$ 1,754,719	\$ 8,531,077
Cash and Investments in Segregated Accounts	-	-	-	42,489	-	365,240
Cash and Investments with Fiscal and Escrow Agents	817,103	1,110,510	-	-	-	-
Accounts Receivable	431,449	79,497	5,742	105,994	-	-
Intergovernmental Receivable	4,235,619	6,839,462	10,193,046	5,833,461	13,934,101	1,270,761
Taxes Receivable	15,520,694	32,293,036	6,556,174	9,169,917	-	-
Sales Taxes Receivable	-	-	-	-	-	7,468,751
Special Assessments Receivable	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	2,675,000	-	-	-	-	-
Accrued Interest Receivable	448,533	-	-	-	-	-
Prepaid Items	547,394	174,038	14,014	147,733	120,103	7,153
Materials and Supplies Inventory	151,616	205,796	9,367	-	96,747	140,192
Total Assets	\$ 43,188,055	\$ 82,170,489	\$ 27,225,554	\$ 30,984,011	\$ 15,905,670	\$ 17,783,174
Liabilities						
Accounts Payable	\$ 422,763	\$ 176,766	\$ 1,535,617	\$ 536,381	\$ 384,054	\$ 210,389
Accrued Wages	813,275	836,590	110,586	145,269	833,401	712,138
Contracts Payable	57,950	5,394	4,050	-	-	85,584
Retainage Payable	817,103	-	-	-	-	-
Intergovernmental Payable	311,608	276,148	96,729	43,877	249,326	233,884
Interfund Payable	-	-	-	-	-	-
Matured Compensated Absences Payable	50,752	28,176	-	-	2,567	1,398
Total Liabilities	2,473,451	1,323,074	1,746,982	725,527	1,469,348	1,243,393
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	14,425,656	29,860,434	6,054,450	8,476,229	-	-
Unavailable Revenue	4,542,532	6,997,236	7,910,151	5,691,290	11,205,163	2,774,189
Total Deferred Inflows of Resources	18,968,188	36,857,670	13,964,601	14,167,519	11,205,163	2,774,189
Fund Balances						
Nonspendable	1,880,719	379,834	23,381	147,733	216,850	147,345
Restricted	-	43,609,911	11,490,590	15,943,232	3,014,309	13,618,247
Committed	3,786,832	-	-	-	-	-
Assigned	8,933,840	-	-	-	-	-
Unassigned	7,145,025	-	-	-	-	-
Total Fund Balances	21,746,416	43,989,745	11,513,971	16,090,965	3,231,159	13,765,592
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 43,188,055	\$ 82,170,489	\$ 27,225,554	\$ 30,984,011	\$ 15,905,670	\$ 17,783,174

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds
\$ 34,673,924	\$ 130,920,145
-	407,729
487,018	2,414,631
302,636	925,318
10,087,830	52,394,280
629,667	64,169,488
-	7,468,751
3,978,859	3,978,859
2,917,440	2,917,440
89,885	2,764,885
-	448,533
112,525	1,122,960
929,810	1,533,528
<u>\$ 54,209,594</u>	<u>\$ 271,466,547</u>
\$ 474,105	\$ 3,740,075
530,682	3,981,941
2,015,030	2,168,008
487,018	1,304,121
196,104	1,407,676
2,752,856	2,752,856
25,504	108,397
<u>6,481,299</u>	<u>15,463,074</u>
582,542	59,399,311
11,167,706	50,288,267
<u>11,750,248</u>	<u>109,687,578</u>
1,042,335	3,838,197
31,561,880	119,238,169
6,508,123	10,294,955
6,775	8,940,615
(3,141,066)	4,003,959
<u>35,978,047</u>	<u>146,315,895</u>
<u>\$ 54,209,594</u>	<u>\$ 271,466,547</u>

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2017*

Total Governmental Fund Balances \$ 146,315,895

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

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

Special Assessments Receivable	\$ 3,978,859	
Property Taxes Receivable	7,881,876	
Sales Tax Receivable	2,774,189	
Intergovernmental Receivable	<u>35,653,343</u>	50,288,267

The net pension liability is not due and payable in the current period,
and the net pension asset is not available for spending in the
current period; therefore, the asset, liability and related deferred
inflows/outflows are not reported in governmental funds.

Deferred Outflows - Pension (net of internal service)	54,927,934	
Deferred Inflows - Pension (net of internal service)	(3,738,006)	
Net Pension Liability (net of internal service)	<u>(144,822,494)</u>	(93,632,566)

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

Compensated Absences *	(10,444,728)	
Special Assessment Bonds	(2,668,777)	
Capital Leases	(199,450)	
Bond Anticipation Notes	(12,000,000)	
OPWC Loans	<u>(4,151,216)</u>	(29,464,171)

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

205,351,561

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

5,875,998

Net Position of Governmental Activities

\$ 284,734,984

* Excludes \$23,404 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, 2017

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Revenues						
Property Taxes	\$ 14,352,586	\$ 30,031,558	\$ 6,060,458	\$ 8,482,290	\$ -	\$ -
Sales Taxes	-	-	-	-	-	29,626,820
Special Assessments	-	-	-	-	-	-
Charges for Services	19,353,159	1,785,775	-	1,423,883	-	7,224
Licenses and Permits	38,900	-	-	-	-	-
Fines and Forfeitures	396,810	-	-	-	-	-
Intergovernmental	10,316,166	21,624,351	20,695,413	18,022,498	24,059,295	2,007,586
Interest	1,594,083	-	-	-	-	-
Rent	371,971	-	-	-	-	-
Other	907,991	853,403	689,763	68,507	645,045	20,911
Total Revenues	47,331,666	54,295,087	27,445,634	27,997,178	24,704,340	31,662,541
Expenditures						
Current:						
General Government						
Legislative and Executive	19,585,914	-	-	-	-	4,990,265
Judicial	13,392,262	-	-	-	-	115,776
Public Safety	5,313,191	-	-	-	-	25,542,539
Public Works	-	-	-	-	-	-
Health	-	51,090,739	30,825,678	-	-	-
Human Services	2,238,369	-	-	26,180,013	24,730,708	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	94,897	-	-	-	-
Interest and Fiscal Charges	-	9,872	-	-	-	-
Total Expenditures	40,529,736	51,195,508	30,825,678	26,180,013	24,730,708	30,648,580
Excess of Revenues Over (Under) Expenditures	6,801,930	3,099,579	(3,380,044)	1,817,165	(26,368)	1,013,961
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	22,281	-	-	-	-	-
Proceeds from OPWC Loans	-	-	-	-	-	-
Bond Anticipation Notes Issued	-	-	-	-	-	-
Transfers In	342,574	-	-	-	-	-
Transfers Out	(2,100,000)	(292,000)	-	-	-	-
Total Other Financing Sources (Uses)	(1,735,145)	(292,000)	-	-	-	-
Net Change in Fund Balance	5,066,785	2,807,579	(3,380,044)	1,817,165	(26,368)	1,013,961
Fund Balance Beginning of Year	16,679,631	41,182,166	14,894,015	14,273,800	3,257,527	12,751,631
Fund Balance End of Year	\$ 21,746,416	\$ 43,989,745	\$ 11,513,971	\$ 16,090,965	\$ 3,231,159	\$ 13,765,592

See accompanying notes to the basic financial statements.

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
December 31, 2017*

All Other Governmental Funds	Total Governmental Funds		
		Net change in fund balances - Total Government Funds	\$ 9,612,442
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$ 583,561	\$ 59,510,453	Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds.	(2,595,080)
3,969,426	33,596,246	Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in compensated absences. *	(436,134)
454,108	454,108	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over	
10,086,650	32,656,691	Capital Asset Additions	\$ 22,184,350
418,198	457,098	Depreciation Expense	<u>(13,656,309)</u> 8,528,041
485,899	882,709	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.	(193,069)
22,905,319	119,630,628	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.	569,762
5,508	1,599,591	Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.	
-	371,971	OPWC Loans	(1,043,489)
764,266	3,949,886	Bond Anticipation Notes	<u>(12,000,000)</u> (13,043,489)
<u>39,672,935</u>	<u>253,109,381</u>	Contractually required pension contributions are reported as expenditures in governmental funds however, the statement of net position reports these amounts as deferred outflows, net of internal service funds.	10,497,954
		Except for amount reported as deferred inflows/outflows, changes in the net position asset/liability are reported as pension expense in the statement of activities, net of internal service funds.	(26,127,671)
5,740,924	30,317,103	Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income (loss) of the internal service funds is reported with governmental activities.	<u>1,267,947</u>
4,002,706	17,510,744	<i>Change in Net Position of Governmental Activities</i>	<u>\$ (11,919,297)</u>
6,502,274	37,358,004		
18,407,971	18,407,971		
870,884	82,787,301		
643,247	53,792,337		
16,099,052	16,099,052		
474,865	569,762		
140,424	150,296		
<u>52,882,347</u>	<u>256,992,570</u>		
(13,209,412)	(3,883,189)		
87,687	109,968		
1,043,489	1,043,489		
12,000,000	12,000,000		
2,392,000	2,734,574		
(400)	(2,392,400)		
<u>15,522,776</u>	<u>13,495,631</u>		
2,313,364	9,612,442		
<u>33,664,683</u>	<u>136,703,453</u>		
<u>\$ 35,978,047</u>	<u>\$ 146,315,895</u>		

* Excludes \$(2,130) reported in the Internal Service Fund.

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, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 14,000,000	\$ 14,000,000	\$ 14,352,586	\$ 352,586
Charges for Services	9,520,000	9,520,000	11,997,225	2,477,225
Licenses and Permits	38,000	38,000	38,900	900
Fines and Forfeitures	450,000	450,000	398,360	(51,640)
Intergovernmental	8,810,000	8,810,000	9,700,257	890,257
Interest	1,550,000	1,550,000	2,066,854	516,854
Rentals	300,000	300,000	402,271	102,271
Other	400,000	400,000	571,416	171,416
Total Revenues	35,068,000	35,068,000	39,527,869	4,459,869
Expenditures				
Current:				
General Government -				
Legislative and Executive	22,604,901	27,932,645	24,327,752	3,604,893
Judicial	12,010,575	12,169,689	11,754,581	415,108
Public Safety	1,094,617	1,094,617	1,023,141	71,476
Human Services	2,826,892	2,837,735	2,507,121	330,614
Total Expenditures	38,536,985	44,034,686	39,612,595	4,422,091
Deficiency of Revenues Under Expenditures	(3,468,985)	(8,966,686)	(84,726)	8,881,960
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	22,281	22,281
Transfers In	750,000	1,092,173	1,342,574	250,401
Transfers Out	-	(2,100,000)	(2,100,000)	-
Total Other Financing Sources (Uses)	750,000	(1,007,827)	(735,145)	272,682
Net Change in Fund Balance	(2,718,985)	(9,974,513)	(819,871)	9,154,642
Fund Balance at Beginning of Year	5,782,942	5,782,942	5,782,942	-
Prior Year Encumbrances Appropriated	4,239,298	4,239,298	4,239,298	-
Fund Balance at End of Year	\$ 7,303,255	\$ 47,727	\$ 9,202,369	\$ 9,154,642

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 29,000,000	\$ 29,000,000	\$ 30,031,558	\$ 1,031,558
Charges for Services	1,163,074	1,163,074	1,805,065	641,991
Intergovernmental	17,585,182	17,585,182	19,057,907	1,472,725
Other	610,000	610,000	811,135	201,135
Total Revenues	<u>48,358,256</u>	<u>48,358,256</u>	<u>51,705,665</u>	<u>3,347,409</u>
Expenditures				
Current:				
Health	54,581,916	54,581,915	51,278,807	3,303,108
Excess (Deficiency) of Revenues Under Expenditures	(6,223,660)	(6,223,659)	426,858	6,650,517
Other Financing Use				
Transfers Out	(292,000)	(292,000)	(292,000)	-
Total Other Financing Sources (Uses)	<u>(292,000)</u>	<u>(292,000)</u>	<u>(292,000)</u>	<u>-</u>
Net Change in Fund Balance	(6,515,660)	(6,515,659)	134,858	6,650,517
Fund Balance Beginning of Year	37,943,523	37,943,523	37,943,523	-
Prior Year Encumbrances Appropriated	<u>1,206,709</u>	<u>1,206,709</u>	<u>1,206,709</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 32,634,572</u>	<u>\$ 32,634,573</u>	<u>\$ 39,285,090</u>	<u>\$ 6,650,517</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 6,827,994	\$ 6,827,994	\$ 6,060,458	\$ (767,536)
Intergovernmental	23,464,327	23,464,327	22,485,769	(978,558)
Other	118,433	118,433	703,045	584,612
Total Revenues	<u>30,410,754</u>	<u>30,410,754</u>	<u>29,249,272</u>	<u>(1,161,482)</u>
Expenditures				
Current:				
Health	<u>40,797,189</u>	<u>38,297,189</u>	<u>36,512,661</u>	<u>1,784,528</u>
Net Change in Fund Balance	(10,386,435)	(7,886,435)	(7,263,389)	623,046
Fund Balance Beginning of Year	4,111,328	4,111,328	4,111,328	-
Prior Year Encumbrances Appropriated	<u>7,752,516</u>	<u>7,752,516</u>	<u>7,752,516</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,477,409</u>	<u>\$ 3,977,409</u>	<u>\$ 4,600,455</u>	<u>\$ 623,046</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 8,182,934	\$ 8,182,934	\$ 8,482,290	\$ 299,356
Charges for Services	1,280,000	1,280,000	1,326,639	46,639
Intergovernmental	18,344,319	18,344,319	18,042,519	(301,800)
Other	-	-	67,757	67,757
Total Revenues	<u>27,807,253</u>	<u>27,807,253</u>	<u>27,919,205</u>	<u>111,952</u>
Expenditures				
Current:				
Human Services	<u>28,856,786</u>	<u>31,615,911</u>	<u>29,266,927</u>	<u>2,348,984</u>
Net Change in Fund Balance	(1,049,533)	(3,808,658)	(1,347,722)	2,460,936
Fund Balance Beginning of Year	9,533,106	9,533,106	9,533,106	-
Prior Year Encumbrances Appropriated	<u>3,951,923</u>	<u>3,951,923</u>	<u>3,951,923</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 12,435,496</u>	<u>\$ 9,676,371</u>	<u>\$ 12,137,307</u>	<u>\$ 2,460,936</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Intergovernmental	\$37,576,000	\$37,576,000	\$33,719,359	\$ (3,856,641)
Other	2,000,000	2,000,000	655,957	(1,344,043)
Total Revenues	<u>39,576,000</u>	<u>39,576,000</u>	<u>34,375,316</u>	<u>(5,200,684)</u>
Expenditures				
Current:				
Human Services	<u>39,435,650</u>	<u>39,435,650</u>	<u>36,040,266</u>	<u>3,395,384</u>
Net Change in Fund Balance	140,350	140,350	(1,664,950)	(1,805,300)
Fund Balance Beginning of Year	195,117	195,117	195,117	-
Prior Year Encumbrances Appropriated	<u>1,970,050</u>	<u>1,970,050</u>	<u>1,970,050</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,305,517</u>	<u>\$ 2,305,517</u>	<u>\$ 500,217</u>	<u>\$ (1,805,300)</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$ 26,500,000	\$ 26,500,000	\$ 29,745,762	\$ 3,245,762
Charges for Services	-	-	7,224	7,224
Intergovernmental	-	-	898	898
Other	-	-	187,582	187,582
Total Revenues	<u>26,500,000</u>	<u>26,500,000</u>	<u>29,941,466</u>	<u>3,441,466</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	2,906,777	6,140,777	5,123,389	1,017,388
Judicial	100,500	134,133	127,280	6,853
Public Safety	<u>25,682,059</u>	<u>27,727,283</u>	<u>26,180,755</u>	<u>1,546,528</u>
Total Expenditures	<u>28,689,336</u>	<u>34,002,193</u>	<u>31,431,424</u>	<u>2,570,769</u>
Net Change in Fund Balance	(2,189,336)	(7,502,193)	(1,489,958)	6,012,235
Fund Balance Beginning of Year	7,523,502	7,523,502	7,523,502	-
Prior Year Encumbrances Appropriated	<u>973,625</u>	<u>973,625</u>	<u>973,625</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 6,307,791</u>	<u>\$ 994,934</u>	<u>\$ 7,007,169</u>	<u>\$ 6,012,235</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2017

	Enterprise Funds			Governmental Activities -
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 30,456,745	\$ 1,139,546	\$ 31,596,291	\$ 8,025,917
Cash and Investments in Segregated Accounts	355,123	15,373	370,496	-
Cash and Investments with Escrow Agents	52,678	-	52,678	-
Accounts Receivable	5,041,260	89,442	5,130,702	239,871
Intergovernmental Receivable	11,099	-	11,099	-
Special Assessments Receivable	377,087	-	377,087	-
Prepaid Items	-	-	-	1,170,148
Materials and Supplies Inventory	3,357	-	3,357	-
Total Current Assets	36,297,349	1,244,361	37,541,710	9,435,936
Non-Current Assets:				
Land and Construction in Progress	6,651,999	-	6,651,999	-
Depreciable Capital Assets, Net	160,546,391	6,086,598	166,632,989	-
Total Non-Current Assets	167,198,390	6,086,598	173,284,988	-
Total Assets	203,495,739	7,330,959	210,826,698	9,435,936
Deferred Outflow of Resources				
Pension	2,207,171	55,179	2,262,350	199,324
Liabilities				
Current Liabilities:				
Accounts Payable	119,614	35,269	154,883	-
Accrued Wages	175,910	5,639	181,549	11,097
Contracts Payable	1,492,156	-	1,492,156	-
Retainage Payable	52,678	-	52,678	-
Intergovernmental Payable	897,020	1,595	898,615	2,988
Interfund Payable	12,029	-	12,029	-
Claims Payable	-	-	-	2,144,287
Compensated Absences Payable	130,161	921	131,082	-
Intergovernmental Loans Payable	3,004,044	-	3,004,044	-
OPWC Loans Payable	106,175	-	106,175	-
OWDA Loans Payable	863,907	-	863,907	-
General Obligation Bonds Payable	297,314	-	297,314	-
Total Current Liabilities	7,151,008	43,424	7,194,432	2,158,372
Long-Term Liabilities:				
Compensated Absences Payable - Net of Current Portion	309,077	2,389	311,466	23,404
Intergovernmental Loans Payable - Net of Current Portion	38,401,360	-	38,401,360	-
Claims Payable - Net of Current Portion	-	-	-	1,140,493
OPWC Loans Payable - Net of Current Portion	580,995	-	580,995	-
OWDA Loans Payable - Net of Current Portion	2,242,084	-	2,242,084	-
General Obligation Bonds Payable - Net of Current Portion	4,010,353	-	4,010,353	-
Net Pension Liability (See Note 11)	5,756,553	143,914	5,900,467	431,742
Total Long-Term Liabilities	51,300,422	146,303	51,446,725	1,595,639
Total Liabilities	58,451,430	189,727	58,641,157	3,754,011
Deferred Inflows of Resources				
Pension	346,890	26,385	373,275	5,251
Net Position				
Net Investment in Capital Assets	116,208,245	6,086,598	122,294,843	-
Unrestricted	30,696,345	1,083,428	31,779,773	5,875,998
Total Net Position	\$ 146,904,590	\$ 7,170,026	\$ 154,074,616	\$ 5,875,998

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, 2017

	Enterprise Funds		Governmental
	Sewer	Other Enterprise Funds	Internal Service Fund
Operating Revenues			
Charges for Services	\$ 28,191,617	\$ 809,975	\$ 29,001,592
Other	125,862	2,800	128,662
<i>Total Operating Revenues</i>	<u>28,317,479</u>	<u>812,775</u>	<u>29,130,254</u>
Operating Expenses			
Personal Services	6,154,971	192,285	6,347,256
Contractual Services	11,684,265	179,010	11,863,275
Materials and Supplies	1,161,023	56,810	1,217,833
Claims	-	-	-
Change in Workers Compensation Estimate	-	-	-
Depreciation	5,953,627	199,090	6,152,717
Other	50,866	34,535	85,401
<i>Total Operating Expenses</i>	<u>25,004,752</u>	<u>661,730</u>	<u>25,666,482</u>
<i>Operating Income (Loss)</i>	<u>3,312,727</u>	<u>151,045</u>	<u>3,463,772</u>
Non-Operating Revenues (Expense)			
Operating Grants	-	39,380	39,380
Loss on Disposal of Capital Assets	(12,258)	-	(12,258)
Interest and Fiscal Charges	(1,763,706)	-	(1,763,706)
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,775,964)</u>	<u>39,380</u>	<u>(1,736,584)</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>1,536,763</u>	<u>190,425</u>	<u>1,727,188</u>
Capital Contributions	2,397,309	-	2,397,309
Transfers Out	-	(342,174)	(342,174)
<i>Total Capital Contributions and Transfers</i>	<u>2,397,309</u>	<u>(342,174)</u>	<u>2,055,135</u>
<i>Change in Net Position</i>	<u>3,934,072</u>	<u>(151,749)</u>	<u>3,782,323</u>
<i>Net Position Beginning of Year</i>	<u>142,970,518</u>	<u>7,321,775</u>	<u>150,292,293</u>
<i>Net Position End of Year</i>	<u>\$ 146,904,590</u>	<u>\$ 7,170,026</u>	<u>\$ 154,074,616</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2017

	Enterprise Funds		Governmental	
	Sewer	Other Enterprise Funds	Activities - Internal Service Funds	
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 28,018,121	\$ 771,435	\$ 28,789,556	\$ 20,777,125
Cash Received from Other Operating Receipts	130,596	2,800	133,396	2,642,747
Cash Received for Special Assessments	243,445	-	243,445	-
Cash Payments to Suppliers for Goods and Services	(1,163,238)	(21,541)	(1,184,779)	(756)
Cash Payments to Employees for Services and Benefits	(5,552,928)	(184,167)	(5,737,095)	(339,839)
Cash Payments for Contractual Services	(11,394,141)	(218,923)	(11,613,064)	(1,428,896)
Cash Payments for Claims	-	-	-	(20,108,638)
Other Cash Payments	(50,316)	(34,535)	(84,851)	(3,036)
Net Cash Provided by Operating Activities	10,231,539	315,069	10,546,608	1,538,707
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	-	39,380	39,380	-
Advances Out	(628)	-	(628)	-
Transfers Out	-	(342,174)	(342,174)	-
Net Cash Used for Noncapital Financing Activities	(628)	(302,794)	(303,422)	-
Cash Flows from Capital and Related Financing Activities				
Capital Grants	948,337	-	948,337	-
Proceeds of Intergovernmental Loans	33,409,657	-	33,409,657	-
Payment for Capital Acquisitions	(37,970,297)	(241,715)	(38,212,012)	-
Principal Payments on Debt	(5,491,197)	-	(5,491,197)	-
Interest Payments on Debt	(1,763,707)	-	(1,763,707)	-
Net Cash Used for Capital and Related Financing Activities	(10,867,207)	(241,715)	(11,108,922)	-
Net Increase (Decrease) in Cash and Investments	(636,296)	(229,440)	(865,736)	1,538,707
Cash and Investments Beginning of Year	31,448,164	1,384,359	32,832,523	6,487,210
Cash and Investments End of Year	\$ 30,811,868	\$ 1,154,919	\$ 31,966,787	\$ 8,025,917

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

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

Operating Income (Loss)	\$ 3,312,727	\$ 151,045	\$ 3,463,772	\$ 1,267,947
Adjustments:				
Depreciation	5,953,627	199,090	6,152,717	-
(Increase) Decrease in Assets:				
Accounts Receivable	(172,996)	(38,540)	(211,536)	764,150
Intergovernmental Receivable	4,734	-	4,734	22,118
Prepaid Items	29,533	-	29,533	(131,585)
Special Assessments Receivable	243,445	-	243,445	-
Materials and Supplies Inventory	3,461	-	3,461	-
Deferred Outflows - Pension	(256,779)	7,023	(249,756)	(94,938)
Increase (Decrease) in Liabilities:				
Accounts Payable	23,395	(4,644)	18,751	(9,125)
Accrued Wages	4,642	(143)	4,499	(501)
Contracts Payable	8,244	-	8,244	-
Deposits Held and Due to Others	(500)	-	(500)	-
Claims Payable	-	-	-	(414,954)
Compensated Absences Payable	(134,907)	(5,897)	(140,804)	2,130
Intergovernmental Payable	224,460	(36)	224,424	(29,772)
Deferred Inflows - Pension	157,538	20,346	177,884	(4,883)
Net Pension Liability	830,915	(13,175)	817,740	168,120
Net Cash Provided by (Used For) Operating Activities	\$ 10,231,539	\$ 315,069	\$ 10,546,608	\$ 1,538,707

Noncash Capital Financing Activities:

The County purchased \$1,483,913 and \$486,717 of capital assets on account in 2017 and 2016, respectively.

The County received \$1,448,972 in capital asset donations in the sewer fund during 2017.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2017

	Private Purpose Trust	Agency Funds
	<u> </u>	<u> </u>
Assets		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 30,628,830
Cash and Investments in Segregated Accounts		2,398,278
Intergovernmental Receivable	-	11,111,945
Taxes Receivable	-	381,347,070
Special Assessments Receivable	-	16,940,598
Total Assets	<u>127,640</u>	<u>\$ 442,426,721</u>
Liabilities		
Intergovernmental Payable	-	\$ 422,427,131
Deposits Held and Due to Others	-	3,167,044
Undistributed Monies	-	16,832,546
Total Liabilities	<u>-</u>	<u>\$ 442,426,721</u>
Net Position		
Held in Trust for Private Purposes	<u>\$ 127,640</u>	

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

For the Year Ended December 31, 2017

	<u>Private Purpose Trust</u>
<i>Net Position Beginning of Year</i>	\$ 127,640
<i>Net Position End of Year</i>	<u>\$ 127,640</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Net Position

The Workshops, Incorporated - Component Unit

December 31, 2017

Assets

Cash and Cash Equivalents	\$	657,875
Accounts Receivable		446,382
Inventories		21,064
Investments		847,262
Prepaid Expenses		35,208
Property and Equipment:		
Operational Equipment		877,515
Administrative Office Equipment		131,657
Administrative Software		93,585
Administrative Office Furniture		17,513
Building Improvements		46,941
Miscellaneous equipment		30,101
		<u>1,197,312</u>
Accumulated Depreciation		<u>(832,875)</u>
		<u>364,437</u>
Total Assets	\$	<u><u>2,372,228</u></u>

Liabilities and Net Position

Liabilities

Accounts Payable	\$	50,070
Accrued Expenses:		
Wages		103,823
Payroll Taxes		51,032
Workers' Compensation		29,658
Sales Tax		3,761
Custodial Accounts		7,991
Total Liabilities		<u>246,335</u>

Unrestricted Net Position		2,124,557
Temporarily Restricted Net Position		1,336
Total Net Position		<u>2,125,893</u>

Total Liabilities and Net Position	\$	<u><u>2,372,228</u></u>
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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, 2017

Changes in Net Position

Revenues

Sales and Services	\$	4,113,552
Investment Income		17,898
Grant Revenue		114,956
Gain on Investments Reported at Fair Value		51,965
In-Kind Contributions		2,725,121
Other		24,630
Total Revenues		<u>7,048,122</u>

Expenses

Program Services:		
Rehabilitation and Training		5,295,649
Supporting Services:		
General and Administration		1,372,185
Total Expenses		<u>6,667,834</u>

Change in Net Position 380,288

Net Position at Beginning of Year 1,745,605
Net Position End of Year \$ 2,125,893

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

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 Addiction 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 unit column in the basic financial statements identifies the financial data of the County's component units: the Stark County Port Authority and the Stark County Land Reutilization Corporation. Another component unit of the County is The Workshops, Incorporated, and standalone statements are used to present its financial data. These organizations are presented in Notes 25, 26 and 27 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. The Stark County Transportation Improvement District ("District") was developed in 1997. The District also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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

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

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

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

Stark Council of Governments
Stark County District Board of Health
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, 2017

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

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

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

B. Fund Accounting

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

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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

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

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

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

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

Enterprise Funds - 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. 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.

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

Fiduciary Funds Fiduciary fund reporting focuses on net 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 and George C. Brissel Trust. 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

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

Deferred Inflows of Resources and Deferred Outflows of Resources In addition to assets, the statements of net position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension. The deferred outflows of resources related to pension are explained in Note 11.

In addition to liabilities, the statements of net position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants, special assessments and sales tax. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 11).

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

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

E. Budgetary Process

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

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

F. Cash and Investments

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

During 2017, investments were limited to federal agency securities, manuscript bonds, money markets, a treasury note, bonds and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost.

During 2017, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

The County also invests in STAR Plus, a federally insured cash account powered by the Federally Insured Cash Account (FICA) program. STAR Plus enables political subdivisions to generate a competitive yield on cash deposits in a network of carefully-selected FDIC-insured banks via a single, convenient account. STAR Plus offers attractive yields with no market or credit risk, weekly liquidity and penalty free withdrawals. All deposits with STAR Plus have full FDIC insurance with no term commitment on deposits.

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 2017 amounted to \$1,594,083, which includes \$1,466,546 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."

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017, 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>Sewer Rights</i>	<i>-</i>	<i>40 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 acquisition 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, and a capitalization threshold of one hundred thousand dollars for infrastructure. The County's governmental infrastructure assets consist of roads and bridges. The County's business-type infrastructure assets consist of sanitary sewers and water lines. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

J. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

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, compensated absences and net pension liability will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

Bonds, loans and capital leases are recognized as a liability when due, in the fund financial statements.

M. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

N. Fund Balances

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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.

O. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

R. Interfund Activity

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

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2017.

T. Estimates

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

U. General Fund Reserve

The County established a general fund budget stabilization reserve in the amount of \$1,875,000 on December 20, 2017. These reserve funds are set aside to stabilize the County's general fund budget against cyclical changes in revenues and expenditures.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

V. Implementation of New Accounting Policies

For the year ended December 31, 2017, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, GASB Statement No. 81, *Irrevocable Split-Interest Agreements* and GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, it requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement also requires that a government recognize revenue when the resources become applicable to the reporting period. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

Adjustments necessary to convert the results of operations at the end of the year 2017 on the Budget basis to the GAAP basis are as follows:

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Public Assistance</u>	<u>Justice System Sales Tax</u>
GAAP Basis	\$ 5,066,785	\$ 2,807,579	\$ (3,380,044)	\$ 1,817,165	\$ (26,368)	\$ 1,013,961
Net Adjustment for Revenue Accruals	1,345,167	(2,589,422)	1,803,638	(77,973)	9,670,976	(1,721,075)
Net Adjustment for Expenditure Accruals	577,854	532,633	(162,059)	11,746	(10,055,058)	7,236
Funds Budgeted Elsewhere *	(417,288)	-	-	-	-	-
Adjustment for Encumbrances	<u>(7,392,389)</u>	<u>(615,932)</u>	<u>(5,524,924)</u>	<u>(3,098,660)</u>	<u>(1,254,500)</u>	<u>(790,080)</u>
Budget Basis	<u>\$ (819,871)</u>	<u>\$ 134,858</u>	<u>\$ (7,263,389)</u>	<u>\$ (1,347,722)</u>	<u>\$ (1,664,950)</u>	<u>\$ (1,489,958)</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 Rotary Abstract Fee, Unclaimed Money, Building Inspection, Sheriff's Policing Rotary, Forfeiture of Subdivision Bond, Certificate of Title Administration and Recorder's Equipment funds.

NOTE 4. FUND DEFICIT

At December 31, 2017, the Engineer's Construction capital projects and the JFS capital projects funds had deficit fund balances of \$466,066 and \$2,675,000, respectively, as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial 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 institution.
6. The State Treasurer's investment pool (STAR Ohio) and STAR Plus.
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 STAR Ohio, no more than 40 percent of the total portfolio shall be invested in a single type of security, and with the exception of U.S. Treasury obligations, and STAR Ohio, no more than 40 percent 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.

Investments

As of December 31, 2017, the primary government had the following investments (based on quoted market prices) and maturities:

S&P Global		Measurement	Time In Years			Portfolio %
Ratings	Investment Type	Amount	Less Than 1	1-2	Over 3	
<i>Fair Value:</i>						
AA+	FHLB Notes	\$25,769,870	\$9,066,060	\$5,821,002	\$10,882,808	15.73%
AA+	FFCB Notes	23,033,434	6,277,280	4,999,539	11,756,615	14.06%
AA+	FHLM Notes	31,374,647	1,245,808	11,335,370	18,793,469	19.15%
AA+	FNMA Notes	40,729,010	4,531,289	12,414,523	23,783,198	24.85%
A-1	Money Markets	994,967	994,967	-	-	0.60%
A-1	Commercial Paper	10,825,842	10,825,842	-	-	6.61%
AA+	Treasury Note	5,391,997	-	1,131,977	4,260,020	3.29%
A+	Bonds	1,199,999	-	500,000	699,999	0.73%
<i>Net Asset Value (NAV):</i>						
AAAm	STAR Ohio	24,547,722	24,547,722	-	-	14.98%
<i>Total Investments</i>		<u>\$ 163,867,488</u>	<u>\$ 57,488,968</u>	<u>\$ 36,202,411</u>	<u>\$ 70,176,109</u>	<u>100.00%</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

Credit Risk – The credit risk of the County's investments is in the table above. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2017, is 52 days.

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.

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 2017 for real and public utility property taxes represents collections of the 2016 taxes.

2017 real property taxes were levied after October 1, 2017 on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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.

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. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

The full tax rate for all County operations for the year ended December 31, 2017, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2017 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 6,847,653,240
<i>Public Utility Personal Property</i>	<u>471,435,540</u>
<i>Total Assessed Value</i>	<u><u>\$ 7,319,088,780</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2017, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 7. SALES AND USE TAX

A .5 percent sales tax was passed in the November 2011 general election and renewed through March 2028. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Sales and use taxes revenue recognized in 2017 totaled \$33,596,246 including monies attributable to state motor vehicle licensing sales. \$29,626,820 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2017 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

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 \$200,000 per individual and \$24,845,563 for the County as a whole. Incurred but unreported claims of \$2,008,131 as of December 31, 2017 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2017. 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 \$1,276,649 have been accrued as a liability at December 31, 2017.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The total claims liability of \$3,284,780 reported in the internal service funds at December 31, 2017, 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 2016 and 2017 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2016	\$ 4,673,810	\$ 18,954,106	\$ 19,928,182	\$ 3,699,734
2017	3,699,734	19,693,684	20,108,638	3,284,780

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2017 was as follows:

	<i>Balance 1/1/2017</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/2017</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 16,518,397	\$ 532,845	\$ -	\$ 17,051,242
Construction in progress	15,557,514	14,378,558	(14,194,749)	15,741,323
<i>Total capital assets not being depreciated</i>	<u>32,075,911</u>	<u>14,911,403</u>	<u>(14,194,749)</u>	<u>32,792,565</u>
<i>Other capital assets:</i>				
Buildings and improvements	93,341,626	3,685,884	-	97,027,510
Improvements other than buildings	2,844,194	78,635	(20,100)	2,902,729
Furniture, fixtures and equipment	41,549,339	2,275,746	(1,731,739)	42,093,346
Infrastructure	212,480,860	15,427,431	(3,809,382)	224,098,909
<i>Total other capital assets</i>	<u>350,216,019</u>	<u>21,467,696</u>	<u>(5,561,221)</u>	<u>366,122,494</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(52,510,298)	(2,416,994)	-	(54,927,292)
Improvements other than buildings	(1,824,789)	(116,145)	20,100	(1,920,834)
Furniture, fixtures and equipment	(32,079,115)	(2,498,377)	1,720,903	(32,856,589)
Infrastructure	(98,861,139)	(8,624,793)	3,627,149	(103,858,783)
<i>Total accumulated depreciation</i>	<u>(185,275,341)</u>	<u>(13,656,309)</u>	<u>5,368,152</u>	<u>(193,563,498)</u>
<i>Other capital assets, net</i>	<u>164,940,678</u>	<u>7,811,387</u>	<u>(193,069)</u>	<u>172,558,996</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 197,016,589</u>	<u>\$ 22,722,790</u>	<u>\$ (14,387,818)</u>	<u>\$ 205,351,561</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 922,628	Sewer	\$ 5,953,627
Judicial	225,974	Other	<u>199,090</u>
Public Safety	1,716,479	Total Depreciation Expense	<u><u>\$ 6,152,717</u></u>
Public Works	9,833,489		
Health	692,947		
Human Services	<u>264,792</u>		
Total Depreciation Expense	<u><u>\$ 13,656,309</u></u>		

Capital Asset activity for the year ending December 31, 2017 continued:

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2017</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 580,327	\$ 13,239	\$ -	\$ 593,566
Construction in progress	2,443,095	5,532,178	(1,916,840)	6,058,433
Total capital assets not being depreciated	<u>3,023,422</u>	<u>5,545,417</u>	<u>(1,916,840)</u>	<u>6,651,999</u>
<i>Other capital assets:</i>				
Buildings and improvements	8,349,430	1,111,161	-	9,460,591
Improvements other than buildings	1,266,813	-	-	1,266,813
Furniture, fixtures and equipment	6,186,500	743,150	(113,620)	6,816,030
Sewer Rights	29,955,988	32,883,502	-	62,839,490
Infrastructure	195,955,642	2,291,790	(168,343)	198,079,089
Total other capital assets	<u>241,714,373</u>	<u>37,029,603</u>	<u>(281,963)</u>	<u>278,462,013</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,696,809)	(203,554)	-	(4,900,363)
Improvements other than buildings	(1,123,169)	(80,799)	-	(1,203,968)
Furniture, fixtures and equipment	(5,066,015)	(416,864)	113,620	(5,369,259)
Sewer Rights	(8,667,903)	(1,570,987)	-	(10,238,890)
Infrastructure	(86,392,116)	(3,880,513)	156,085	(90,116,544)
Total accumulated depreciation	<u>(105,946,012)</u>	<u>(6,152,717)</u>	<u>269,705</u>	<u>(111,829,024)</u>
Other capital assets, net	<u>135,768,361</u>	<u>30,876,886</u>	<u>(12,258)</u>	<u>166,632,989</u>
Business-type activities capital assets, net	<u><u>\$ 138,791,783</u></u>	<u><u>\$ 36,422,303</u></u>	<u><u>\$ (1,929,098)</u></u>	<u><u>\$ 173,284,988</u></u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 11. DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate 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 and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at 3 percent.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

Funding Policy - Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2017 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.00 %	17.10 %	17.10 %
Post-Employment Health Care Benefits	1.00 %	1.00 %	1.00 %
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$10,725,645 for 2017. Of this amount, \$950,928 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The County participates in State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site 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. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS therefore has included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$484,916 for 2017. Of this amount \$21,777 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2017, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.63374988%	0.03048123%	
Prior Measurement Period	0.65365478%	0.03089323%	
Change in Proportion	<u>-0.01990490%</u>	<u>-0.00041200%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 143,913,821	\$ 7,240,882	\$ 151,154,703
Pension Expense	\$ 30,431,297	\$ (3,017,530)	\$ 27,413,767

STARK COUNTY, OHIO

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For the Year Ended December 31, 2017

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 21,432,089	\$ 0	\$ 21,432,089
Differences between Expected and			
Actual Experience	195,064	279,611	474,675
Changes of Assumptions	22,826,469	1,583,660	24,410,129
Changes in Proportionate Share	33,786	69,046	102,832
County Contributions Subsequent			
to the Measurement Date	10,725,645	244,238	10,969,883
Total Deferred Outflows of Resources	<u>\$ 55,213,053</u>	<u>\$ 2,176,555</u>	<u>\$ 57,389,608</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 856,496	\$ 58,358	\$ 914,854
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	0	238,955	238,955
Changes in Proportionate Share	2,890,190	72,533	2,962,723
Total Deferred Inflows of Resources	<u>\$ 3,746,686</u>	<u>\$ 369,846</u>	<u>\$ 4,116,532</u>

\$10,969,883 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2018	\$ 16,173,658	\$ 336,238	\$ 16,509,896
2019	17,646,100	661,302	18,307,402
2020	7,549,194	438,435	7,987,629
2021	(628,230)	126,496	(501,734)
	<u>\$ 40,740,722</u>	<u>\$ 1,562,471</u>	<u>\$ 42,303,193</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below:

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Actuarial Cost Method	Individual Entry Age
Investment Rate of Return	7.50 percent
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Mortality rates were based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

STARK COUNTY, OHIO

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During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00 %	5.66 %

Discount Rate The discount rate used to measure the total pension liability was 7.50 percent, post-experience study results. A discount rate of 8.0 percent was used in the prior measurement period. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.50 percent) or one-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$ 219,860,510	\$ 143,913,821	\$ 80,625,660

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Salary Increases	12.50 percent at 20 to 2.50 percent at age 65
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0 percent effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return*</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table represents the net pension liability as of June 30, 2017, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$ 10,379,557	\$ 7,240,882	\$ 4,597,018

Changes since the Prior Measurement Date

Assumption The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

Benefit Term Effective July 1, 2017, the COLA was reduced to zero.

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 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 trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. This trust is also used to fund health care for Member-Directed Plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, Member-Directed Plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

In order to qualify for health care coverage, age-and-service retirees under the traditional and combined plans must have 20 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 Post-Employment Benefit (OPEB) as described in GASB Statement No. 45. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board 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/financial/reports.shtml/CAFR>, by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-employment health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.0 percent of earnable salary 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 member contributions do not fund health care.

Each year the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1 percent during calendar year 2017. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2017 was 4 percent.

Substantially all of the County’s contributions allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contributions for the years ended December 31, 2017, 2016, and 2015 were \$805,422, \$1,876,579, and \$1,640,951 respectively. For 2017, 91 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. 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 which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS 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. 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 2017, 2016 and 2015, STRS did not allocate any employer contributions to post-employment health care.

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, 2017, the liability for unpaid compensated absences was \$10,910,680 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2017. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$288,606 for the general fund, \$6,279,896 for special revenue funds, \$1,707,354 for the capital projects funds and \$781,957 for the enterprise funds.

Based on timing of when contracts are encumbered, contractual commitments identified above may or may not be included in the following outstanding encumbrance commitments disclosed in this note. For the enterprise funds, reasons for this may include timing of when contracts are encumbered and contracts paid from these funds, which are not required to disclose encumbrance commitments.

B. Other Commitments

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

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For the Year Ended December 31, 2017

<u>Fund</u>	<u>Amount</u>
General	\$ 7,226,856
Board of Developmental Disabilities	402,898
Mental Health	4,718,597
Children's Services	2,569,530
Public Assistance	929,071
Justice System Sales Tax	522,061
Other Governmental	6,683,796
	<u>\$ 23,052,809</u>

NOTE 15. INTERFUND TRANSACTIONS

A. Interfund Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. During 2017, the general fund transferred \$2,100,000 to the permanent improvement fund and the board of developmental disabilities fund transferred \$292,000 to the board of developmental disabilities capital fund. The courthouse restoration fund, other public safety funds and the Auditor's license bureau enterprise fund transferred \$280, \$120 and \$342,174, respectively, to the general fund to close out those funds.

B. Interfund Balances

Interfund balances for the year ended December 31, 2017, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>		
	<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
Sewer Fund	\$ -	\$ 12,029	\$ 12,029
Other Governmental Funds	2,675,000	77,856	2,752,856
Total	<u>\$ 2,675,000</u>	<u>\$ 89,885</u>	<u>\$ 2,764,885</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2017 were as follows:

	Outstanding 1/1/2017	Additions	Reductions	Outstanding 12/31/2017	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>1997 - \$212,473 - 5.60%</i>					
<i>Sewer Project 500</i>	\$ 10,623	\$ -	\$ (10,623)	\$ -	\$ -
<i>1998 - \$28,903 - 5.25%</i>					
<i>Sewer Project 512</i>	2,890	-	(1,445)	1,445	1,445
<i>2004 - \$3,488,264 - 2.00-5.25%</i>					
<i>Various Sewer & Water Projects</i>	1,617,769	-	(197,689)	1,420,080	208,066
<i>2010 - \$1,931,533 - 2.00-4.75%</i>					
<i>Various Sewer Projects</i>	1,233,194	-	(79,421)	1,153,773	81,803
<i>2010 - \$646,539 - 2.00-4.75%</i>					
<i>Various Water Projects</i>	101,068	-	(7,589)	93,479	7,817
TOTAL SPECIAL ASSESSMENT BONDS	2,965,544	-	(296,767)	2,668,777	299,131
<i>OPWC LOANS:</i>					
<i>2007 - \$250,200 - 0%</i>					
<i>Anwater Avenue Bridge</i>	150,120	-	(12,510)	137,610	12,510
<i>2008 - \$798,630 - 0%</i>					
<i>Portage Street & Lutz Avenue</i>	459,210	-	(39,930)	419,280	39,932
<i>2009 - \$733,800 - 0%</i>					
<i>Project #CS03K</i>	562,580	-	(24,460)	538,120	24,460
<i>2009 - \$881,249 - 0%</i>					
<i>Walnut Avenue Bridge</i>	690,311	-	(29,375)	660,936	29,375
<i>2009 - \$433,262 - 0%</i>					
<i>Third Street NW, Bridge</i>	339,389	-	(14,443)	324,946	14,442
<i>2009 - \$291,190 - 0%</i>					
<i>Various Road Resurfacing</i>	125,677	-	(13,964)	111,713	13,964
<i>2012 - \$431,709 - 0%</i>					
<i>Battlesburg St. Bridge</i>	388,538	-	(14,389)	374,149	14,391
<i>2014 - \$600,000 - 0%</i>					
<i>Baum St. Bridge</i>	570,000	-	(20,000)	550,000	20,000
<i>2017 - \$724,500 - 0%</i>					
<i>Beck Avenue Bridge</i>	-	541,614	(9,027)	532,587	18,054
<i>2017 - \$350,000 - 0%</i>					
<i>Fulton Avenue Storm Sewer</i>	-	350,000	-	350,000	11,667
<i>2017 - \$655,000 - 0%</i>					
<i>Liberty Church St. Bridge</i>	-	151,875	-	151,875	-
TOTAL OPWC LOANS	3,285,825	1,043,489	(178,098)	4,151,216	198,795
<i>CAPITAL LEASES</i>	294,347	-	(94,897)	199,450	98,080
<i>NET PENSION LIABILITY - OPERS and STRS</i>	118,479,417	26,774,819	-	145,254,236	-
<i>NOTE PAYABLE</i>	-	12,000,000	-	12,000,000	12,000,000
<i>CLAIMS</i>	3,699,734	19,693,684	(20,108,638)	3,284,780	2,144,287
<i>COMPENSATED ABSENCES</i>	10,029,868	7,306,858	(6,868,594)	10,468,132	6,345,210
TOTAL GOVERNMENTAL ACTIVITIES	\$ 138,754,735	\$ 66,818,850	\$ (27,546,994)	\$ 178,026,591	\$ 21,085,503

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	<i>Outstanding</i> <i>1/1/2017</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2017</i>	<i>Due Within</i> <i>One Year</i>
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
<i>2004 - \$1,586,736 - 2.00 - 5.25%</i>					
<i>Sewer Project 517</i>	\$ 797,231	\$ -	\$ (82,312)	\$ 714,919	\$ 86,934
<i>2003 - \$13,490,703 - 2.00 - 5.25%</i>					
<i>Sewer System Refunding Bonds, Series 2003</i>	1,195,000	-	(1,195,000)	-	-
<i>2010 - \$6,356,928 - 2.00-4.75%</i>					
<i>Sewer Refunding</i>	3,805,738	-	(212,990)	3,592,748	210,380
<i>TOTAL GENERAL OBLIGATION BONDS</i>	<u>5,797,969</u>	<u>-</u>	<u>(1,490,302)</u>	<u>4,307,667</u>	<u>297,314</u>
<i>OPWC LOANS:</i>					
<i>2013 - \$404,250 - 0%</i>					
<i>Sewer Project #566</i>	237,315	-	(33,903)	203,412	33,902
<i>1992 - \$289,500 - 0%</i>					
<i>Sewer Project #525 Repairs & Replacement</i>	79,885	-	(19,971)	59,914	19,971
<i>1998 - \$777,040 - 0%</i>					
<i>Sewer Project #501</i>	38,852	-	(38,852)	-	-
<i>2014 - \$82,881 - 0%</i>					
<i>Sewer Project #549</i>	58,017	-	(8,288)	49,729	8,288
<i>2015 - \$440,135 - 0%</i>					
<i>Sewer Project #567</i>	418,129	-	(44,014)	374,115	44,014
<i>TOTAL OPWC LOANS</i>	<u>832,198</u>	<u>-</u>	<u>(145,028)</u>	<u>687,170</u>	<u>106,175</u>
<i>OWDA LOANS:</i>					
<i>1997 - \$2,800,421</i>					
<i>Sewer Project #449 4.12%</i>	302,946	-	(199,898)	103,048	103,048
<i>1998 - \$5,461,604</i>					
<i>Sewer Project #493 3.50%</i>	1,079,003	-	(347,254)	731,749	359,514
<i>1998 - \$1,525,683</i>					
<i>Sewer Project #504 3.91%</i>	265,779	-	(103,146)	162,633	107,219
<i>2001- \$4,691,450</i>					
<i>Nimishillen 5.27%</i>	2,194,963	-	(227,084)	1,967,879	239,210
<i>2010 - \$403,712</i>					
<i>Sewer Project #561 - 3.25%</i>	139,095	-	(38,153)	100,942	39,403
<i>2010 - \$226,911</i>					
<i>Sewer Project #525-C3 - 3.25%</i>	54,761	-	(15,021)	39,740	15,513
<i>TOTAL OWDA LOANS</i>	<u>4,036,547</u>	<u>-</u>	<u>(930,556)</u>	<u>3,105,991</u>	<u>863,907</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

	<u>Outstanding</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2017</u>	<u>Due Within</u> <u>One Year</u>
<i>INTERGOVERNMENTAL LOANS:</i>					
<i>2005 - \$21,250,000</i>					
<i>Sewer Rights - Massillon City - 1.26%</i>	\$ 8,554,316	\$ -	\$ (1,094,555)	\$ 7,459,761	\$ 1,108,390
<i>2000 - \$32,377</i>					
<i>Sewer Rights - Canton City #P506 - 2190 - 2.81%</i>	148,953	-	(48,272)	100,681	49,638
<i>2000 - \$4,469,861</i>					
<i>Sewer Rights - Canton City #P506 - 2717 - 2.64%</i>	898,787	-	(291,773)	607,014	299,527
<i>2000 - \$114,760</i>					
<i>Sewer Rights - Canton City #P506 - 3290 - 3.16%</i>	23,407	-	(7,559)	15,848	7,800
<i>2012 - \$1,380,759</i>					
<i>Sewer Rights - Canton City #P573 - 5736 - 3.2%</i>	854,604	(854,604) *	-	-	-
<i>1996 - \$625,000</i>					
<i>Sewer Rights - Summit #Q908</i>	414,967	-	(53,859)	361,108	60,625
<i>2015 - \$32,125</i>					
<i>Sewer Rights - Tuscarwas #6429</i>	26,024	-	-	26,024	-
<i>2017 - \$10,937,930</i>					
<i>Sewer Rights - Canton City - 6556 - 3.39%</i>	-	10,937,930	(516,935)	10,420,995	534,608
<i>2017 - \$23,326,331</i>					
<i>Sewer Rights - Canton City - 6699 - 3.38%</i>	-	23,326,331	(912,358)	22,413,973	943,456
TOTAL INTERGOVERNMENTAL LOANS	<u>10,921,058</u>	<u>33,409,657</u>	<u>(2,925,311)</u>	<u>41,405,404</u>	<u>3,004,044</u>
NET PENSION LIABILITY - OPERS	5,082,727	817,740	-	5,900,467	-
COMPENSATED ABSENCES	583,352	144,922	(285,726)	442,548	131,082
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 27,253,851</u>	<u>\$ 34,372,319</u>	<u>\$ (5,776,923)</u>	<u>\$ 55,849,247</u>	<u>\$ 4,402,522</u>

* Planning loan rolled into the construction loan for project 6699.

Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Claims are paid from the self-insurance and workers' compensation internal service funds. For more information on claims, see Note 9. Compensated absences will be paid from the fund from which the employees' salaries are paid, primarily the general, board of developmental disabilities and the public assistance funds, which is the same as in prior years. The County pays obligations related to employee compensation from the fund benefitting from their service, see Note 11.

The County's voted legal debt margin was \$181,477,220 with an unvoted debt margin of \$73,190,888 at December 31, 2017.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

The following is a summary of the County's future annual principal and interest requirements to retire special assessment bonds and OPWC loans. There is no amortization schedule for the Liberty Church Street Bridge OPWC loan available at this time. Therefore, it has not been included in the amortization schedule below.

Fiscal Year	Governmental Activities		
	Special Assessment Bonds		OPWC Loans
	Principal	Interest	Principal
2018	\$ 299,131	\$ 118,850	\$ 198,795
2019	311,747	104,714	198,793
2020	326,954	89,506	198,795
2021	313,405	75,564	198,794
2022	307,018	62,480	198,794
2023-2027	934,965	146,740	966,041
2028-2032	175,557	15,864	694,417
2033-2037	-	-	661,940
2038-2042	-	-	479,010
2043-2047	-	-	203,962
Totals	\$ 2,668,777	\$ 613,718	\$ 3,999,341

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

In 1995, Stark County entered into a contractual agreement with the City of Canton for the improvement and future maintenance of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The project was financed by the three OWDA loans issued in 2002 by the City of Canton. The original loan was followed by two supplemental loans to cover change order costs beyond the original loan amount. All proceeds were received by the City of Canton and the City of Canton is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Canton. The total amount collectively owed to the City of Canton as of December 31, 2017 is \$723,543. This amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligation are 2.64, 2.81 and 3.16 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton.

In 2001, Stark County entered into a contractual agreement with the City of Massillon for the expansion and improvement of existing facilities and processes of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The project was financed mainly by OWDA debt issued in 2005 by the City of Massillon. All proceeds were received by the City of Massillon and the City of Massillon is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Massillon. The total amount owed to the City of Massillon is \$7,459,761 as of December 31, 2017. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 1.26 percent. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Massillon.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

In 1996 and 2004, Stark County entered into contractual agreements with Summit County for the improvement of the Upper Tuscarawas Wastewater Treatment Plant through upgrades and equipment additions. Stark County residents are able to tap into this facility. The improvements will be financed through General Obligation bonds, OWDA debt and OPWC debt issued in 1996 and 2005 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant is a capital asset of Summit County. The total amount owed to Summit County is \$361,108 as of December 31, 2017. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligations vary. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County.

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

In 2013, Stark County entered into a contractual agreement with the City of Canton for the construction of the Water Reclamation Facility that is in Stark County and that Stark County residents will be able to tap into. The total project is estimated to cost \$88.6 million, with Stark County's portion estimated to be \$41.7 million. The project was financed by two OWDA loans issued by the City of Canton. The first loan was issued in August 2013 for the acquisition of membrane separators and associated components. In early 2014, the City issued another OWDA loan for the construction, engineering assistance during construction, and the unpaid balance of the design loan (see preceding paragraph). All proceeds will be received by the City of Canton and the City of Canton will be responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Canton. As of December 31, 2017, the City of Canton had received proceeds in the amount of \$70,456,892 from these two loans. Stark County's portion of \$32,834,968 has been recorded as a long-term liability in the sewer fund. The annual interest rates of the obligations are 3.39 and 3.38 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

During 2010, the County issued bonds of \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 that the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2016, the final defeased bonds have been called. 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

In 2015, Stark County entered into an agreement with Tuscarawas County for the engineering planning for the Tuscarawas County Sandyville wastewater treatment plant improvement project. The project was financed by an OWDA design loan issued by Tuscarawas County. All proceeds were received by Tuscarawas County and Tuscarawas County is responsible for the debt retirement and maintenance. The facility will be a capital asset of Tuscarawas County. The total amount owed to Tuscarawas County was \$26,024 as of December 31, 2017. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 2.57 percent. These amounts will be amortized over the useful life of the asset to Tuscarawas County. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

In 2017, Stark County issued the \$12 million Countywide Public Safety Communication System Improvement Notes, Series 2017, in anticipation of the issuance of bonds to provide funds for the purpose of paying costs of improving the Countywide Public Safety Communications system. The note will mature March 20, 2018, at an interest rate of 1.45 percent. These improvements will replace aging equipment and will aid and enhance the communication between all public safety jurisdictions in Stark County.

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

Fiscal Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2018	\$ 297,314	\$ 188,299	\$ 863,907	\$ 105,074	\$ 106,175	\$ 1,525,980	\$ 107,497
2019	313,253	176,372	736,347	77,786	106,176	1,541,120	83,874
2020	333,046	162,704	294,488	56,884	106,176	1,181,049	62,316
2021	341,595	149,009	279,610	45,690	86,204	1,197,919	47,950
2022	357,982	135,562	294,539	34,358	86,204	1,215,047	33,402
2023-2027	1,645,034	455,369	637,100	32,269	196,235	1,883,297	22,424
2028-2030	1,019,443	98,374	-	-	-	-	-
Totals	\$ 4,307,667	\$ 1,365,689	\$ 3,105,991	\$ 352,061	\$ 687,170	\$ 8,544,412	\$ 357,463

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, 2017

NOTE 17. CAPITAL LEASES

In 2015, the County entered into a capitalized lease for networking hardware and software. The leases meet the criteria of a capital lease and have been recorded as capital assets on the government-wide statements. Capital lease payments have been reclassified on a modified basis and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reported as health for the board of developmental disabilities expenditures on the budgetary statements.

Capital assets acquired by lease were initially capitalized in the amount of \$523,846 for governmental activities, which is equal to the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation was \$314,307 as of December 31, 2017, leaving a current book value of \$209,539. Corresponding liabilities were recorded on the Statement of Net Position for governmental activities. Principal payments in 2017 totaled \$94,897 in the governmental funds.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2017:

<u>Year</u>	<u>Governmental Activities</u>
2018	\$ 104,769
2019	104,769
<i>Total Minimum Lease Payments</i>	<u>209,538</u>
<i>Less: Amount Representing Interest</i>	<u>(10,088)</u>
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 199,450</u>

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 \$2.7 million in bonds outstanding 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 2017, principal and interest paid totaled \$429,276. At December 31, 2017, the outstanding balance for the special assessment bonds was \$2,668,777 and payments were scheduled to be made through the year 2030.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

NOTE 19. FUND BALANCES

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

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	Other Governmental Funds	Total
<i>Nonspendable for:</i>								
<i>Materials & Supplies</i>								
Inventory	\$ 151,616	\$ 205,796	\$ 9,367	\$ -	\$ 96,747	\$ 140,192	\$ 929,810	\$ 1,533,528
Prepaid Items	547,394	174,038	14,014	147,733	120,103	7,153	112,525	1,122,960
Unclaimed Monies	1,181,709	-	-	-	-	-	-	1,181,709
Total Nonspendable	1,880,719	379,834	23,381	147,733	216,850	147,345	1,042,335	3,838,197
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	411,072	411,072
Capital Outlay	-	-	-	-	-	-	4,557,688	4,557,688
Road & Bridge Repair	-	-	-	-	-	-	3,641,268	3,641,268
Real Estate Assessment	-	-	-	-	-	-	3,898,337	3,898,337
Community Development	-	-	-	-	-	-	3,522,417	3,522,417
Public Safety*	-	-	-	-	-	13,618,247	10,928,325	24,546,572
Health and Human Services	-	43,609,911	11,490,590	15,943,232	3,014,309	-	512,416	74,570,458
Court Operations	-	-	-	-	-	-	3,714,702	3,714,702
Other Purposes	-	-	-	-	-	-	375,655	375,655
Total Restricted	-	43,609,911	11,490,590	15,943,232	3,014,309	13,618,247	31,561,880	119,238,169
<i>Committed for:</i>								
Capital Outlay **	-	-	-	-	-	-	6,508,123	6,508,123
Building Inspections	1,461,077	-	-	-	-	-	-	1,461,077
Other Purposes	2,325,755	-	-	-	-	-	-	2,325,755
Total Committed	3,786,832	-	-	-	-	-	6,508,123	10,294,955
<i>Assigned for:</i>								
Legislative and Executive	1,990,284	-	-	-	-	-	-	1,990,284
Judicial - Court Operations	232,037	-	-	-	-	-	-	232,037
Public Safety - Coroner	83,330	-	-	-	-	-	-	83,330
Human Services - Veterans	227,603	-	-	-	-	-	-	227,603
Subsequent Year								
Appropriations	1,932,779	-	-	-	-	-	-	1,932,779
Capital Outlay **	4,467,807	-	-	-	-	-	6,775	4,474,582
Total Assigned	8,933,840	-	-	-	-	-	6,775	8,940,615
Unassigned	7,145,025	-	-	-	-	-	(3,141,066)	4,003,959
Total Fund Balance	\$ 21,746,416	\$ 43,989,745	\$ 11,513,971	\$ 16,090,965	\$ 3,231,159	\$ 13,765,592	\$ 35,978,047	\$ 146,315,895

* This amount includes, most significantly, amounts restricted for the 911 system and various Sheriff programs including probation, house arrest and juvenile justice programs .

** These amounts include, most significantly, amounts assigned and committed for various Commissioners programs.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. In 2017, the County contributed \$4,311,998 to the System, which represents approximately 32 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 \$415,688 to the Council in 2017. 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 2017, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2017, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies were received from the County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017, 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 an advisory Board 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, 2017

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, 2017 the Network was holding \$1,110,510 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.

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2017.

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 2017.

NOTE 23. RELATED PARTY TRANSACTIONS

During 2017, 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, had no 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 \$2,725,121.

NOTE 24. CONTINGENT LIABILITIES

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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

NOTE 25. 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. 61, The Financial Reporting Entity: Omnibus – An Amendment of GASB statements No. 14 and No. 34.

B. Basis of Accounting

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

C. Basis of Presentation

The Workshops reports information regarding its financial position and activities according to classes of net position: unrestricted net position, temporarily restricted net position and permanently restricted net position. The Workshops had no permanently restricted net position at December 31, 2017.

D. Cash and Investments

Cash equivalents consist of money market instruments 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, 2017, the Workshops cash and cash equivalents balances per the banks were in excess of the insured limits by \$472,000.

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

F. Investments

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

G. Property and Equipment

It is the Workshops' policy to capitalize property and equipment over \$500. Lesser amounts are expensed. 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.

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 \$2,725,121 for 2017.

At December 31, 2017, SCBDD owed the Workshops \$26,302 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$4,893,487 at December 31, 2017.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2017:

<i>Cash and Cash Equivalents</i>	\$	79,221
<i>Equities and options</i>		457,638
<i>Fixed Income</i>		253,013
<i>Exchange traded funds</i>		57,390
	\$	<u>847,262</u>

L. Inventories

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

<i>Supplies</i>	\$	6,862
<i>Finished Goods</i>		14,202
	\$	<u>21,064</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. Leasing

The Workshops leases vehicles on a month-to-month basis. Rental expense for the vehicles amounted to \$97,820 in 2017.

The Workshops entered into noncancelable operating leases for office space. Facility rental expense under operating leases was \$44,658 for 2017. Minimum future rental payments under the noncancelable operating lease having a remaining term in excess of one year as of December 31, 2017, for each of the next four years and in the aggregate are:

2018	\$	64,200
2019		64,200
2020		64,200
2021		42,800
	\$	<u>235,400</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

P. Retirement Plan

The Workshops has a Simple IRA retirement plan covering all full-time employees who meet the eligibility requirements. The Workshops matches employees' contributions up to 4 percent of the individual participant's compensation. The Workshops recorded retirement expense of \$11,770 for the year ended December 31, 2017.

NOTE 26. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

The Stark County Port Authority (SCPA) 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 SCPA is directed by a five-member Board appointed by the Stark County Commissioners.

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

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

B. Basis of Presentation

Enterprise fund accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses) of providing goods or 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.

C. Measurement Focus and Basis of Accounting

Enterprise fund accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The accrual basis of accounting is used for reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

D. Budgetary Process

The Ohio Revised Code Section 4582.13 required that each fund be budgeted annually. This budget includes estimated receipts and appropriations. According to the bylaws of the SCPA, the Board shall adopt an appropriation resolution. The SCPA reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not re-appropriated. GAAP does not require enterprise funds to present budgetary statements; therefore, budgetary statements have not been included.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

E. Cash and Cash Equivalents

To improve cash management, cash received by the SCPA is pooled. Individual fund integrity is maintained through the SCPA's records.

During 2017, investments were limited to Star Ohio and an overnight sweep repurchase agreement. Investments are reported at fair value, which is based on quoted market prices.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the SCPA are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the SCPA's investment account at year end is provided in Note 26J.

F. Capital Assets and Depreciation

Capital assets are capitalized at cost and updated for additions and deletions during the year. At fiscal year end, the SCPA had no capital assets.

G. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the SCPA. For the SCPA these revenues are charges for services for leases, operating grants and loan receipts. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the SCPA. All revenues and expenses not meeting this definition are reported as nonoperating.

H. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the SCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The SCPA had no restricted net position as of December 31, 2017.

The SCPA applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

I. Estimates

The preparation of financial statements in conformity with GAAP 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.

J. Deposits and Investments

State statutes classify monies held by the SCPA into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the SCPA treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

Inactive deposits are public deposits that the Board of Directors 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.

Interim monies may 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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above 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. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed forty percent of the interim monies available for investment at any one time; and,
8. Under limited circumstances, corporate note interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

Protection of the SCPA'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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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 SCPA 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits The carrying amount of all of the SCPA’s deposits was \$10,355 at December 31, 2017. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2017, \$10,355 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the SCPA’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the SCPA.

Investments As of December 31, 2017, the SCPA had the following investments and maturities:

<i>Investment Type</i>	<i>Measurement Amount</i>	<i>Investment Maturities</i>	
		<i>6 months or less</i>	<i>% of Total</i>
<i>Amortized Cost:</i>			
<i>STAR Ohio</i>	\$ 852,995	\$ 852,995	80.24%
<i>Fair Value:</i>			
<i>Repurchase Agreement</i>	210,068	210,068	19.76%
<i>Total Investments</i>	<u>\$ 1,063,063</u>	<u>\$ 1,063,063</u>	<u>100.00%</u>

Fair Value Measurements: The SCPA categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The SCPA investment in repurchase agreement is valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

Interest Rate Risk: Interest rate risk arises as potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the SCPA’s investment policy limits investment portfolio maturities to five years or less.

Credit Risk: STAR Ohio carries a rating of AAAM by Standard & Poor’s. The SCPA has no investment policy dealing with investment credit risk beyond the requirement in State statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by, at least, one nationally recognized standard rating service. The SCPA’s investment policy does not specifically address credit risk beyond requiring the SCPA to only invest in securities authorized by State statute.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the SCPA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the SCPA's \$210,068 investment in repurchase agreements, the entire balance is collateralized by underlying securities that are held by the investment's counterparty, not in the name of the SCPA. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of securities subject to a repurchase agreement by 2%. The federal agency securities are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agency, but not in the SCPA's name. The SCPA has no investment policy dealing with investment custodial risk beyond the requirement of the State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk: The SCPA places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the SCPA at December 31, 2017:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
STAR Ohio	\$ 852,995	80.24%
Repurchase Agreement	210,068	19.76%
Total Investments	<u>\$ 1,063,063</u>	<u>100.00%</u>

K. Risk Management

The SCPA has obtained commercial crime and public officials' liability insurance from the Westfield 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.

L. Related Party Transactions

The SCPA contracts with the Stark Development Board (SDB) to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$34,000 in 2017 under the term of the contract.

M. Debt

At December 31, 2017, debt outstanding totaled \$31,508,216, down from the \$41,645,417 debt outstanding at December 31, 2016. In 2017, the debt related to the Hall of Fame Village Project was reduced by \$10.2 million to \$13.8 million while debt related to the Timken Steel Project increased \$1.0 million. In addition, the Timken Wind Energy Project OAQDA loan was repaid and \$782 thousand in OWDA debt related to previous SCPA projects was repaid according to the debt schedules. The Timken private source bond issuance is estimated to be approximately \$15 million and will not have an amortization schedule. The company will only make interest payments on the bond until the project is completed, at the completion of the project the company will make a balloon principal payment. The SCPA has not received an amortization schedule for the Hall of Fame Village Project.

	<u>Balance</u>			<u>Balance</u>
	<u>12/31/2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/2017</u>
Ohio Water Development Authority	\$ 6,375,913	\$ -	\$ (781,718)	\$ 5,594,195
Ohio Air Quality Development Authority	191,267	-	(191,267)	-
Timken Steel Project	11,078,237	1,040,338	-	12,118,575
Hall of Fame Village Project	24,000,000	-	(10,204,554)	13,795,446
Total	<u>\$ 41,645,417</u>	<u>\$ 1,040,338</u>	<u>\$ (11,177,539)</u>	<u>\$ 31,508,216</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

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

<i>Fiscal</i> <u>Year</u>	<i>OWDA</i>	
	<i>Principal</i>	<i>Interest</i>
2018	\$ 399,675	\$ 84,107
2019	817,426	150,140
2020	842,132	125,433
2021	498,503	102,727
2022	513,570	87,660
2023-2027	2,379,168	202,263
2028	143,721	2,350
	<u>\$ 5,594,195</u>	<u>\$ 754,680</u>

N. Loans Receivable

As of December 31, 2017, the loan receivable amount totaled \$31,507,861, down from \$39,524,398 loan receivable at December 31, 2016. The decrease corresponds with the decrease in outstanding debt related to the Hall of Fame Village Project offset slightly by increased receivables related to the Timken Steel Project debt increase. Both projects have debt components related construction of facilities. The facilities, in both projects, immediately convey to Hall of Fame Village LLC and Timken Steel Inc. respectively, consistent with the terms of their respective project and financing agreement; therefore, the expenses are included as loans receivable as incurred. The revenue will be utilized to retire the corresponding debt related to the projects.

O. Conduit Debt

The SCPA authorized conduit financing of \$2,080,000, for the YMCA, to be used for the purposes of expanding the facilities in its Jackson Township location. This expansion doubles the square footage of the original facility. The financing was completed in 2014 and had \$1,579,259 outstanding as of December 31, 2017. In addition to the 2014 YMCA conduit financing, the YMCA has \$1,765,488 outstanding as of December 31, 2017, related to the YMCA constructed in downtown Canton with conduit financing provided by the SCPA in 2013. Finally, the Pro Football Hall of Fame expansion had \$8,435,000 outstanding as of December 31, 2017, related to conduit financing provided by the SCPA in 2011. The SCPA has no liability attached to any of the outstanding balances related to conduit financing, as such, the SCPA carries no liability impacting its Statement of Net Position.

P. Subsequent Event

The SCPA receipted cash from outstanding loans and expensed debt payments, equal to the outstanding balance for debt related to the Hall of Fame Village Project on March 22, 2018.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

NOTE 27. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation, based on the population according to the most recent federal decennial census, that is located in the County, (4) one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each ex officio director runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years.

The Corporation is a political subdivision of the State of Ohio. In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, “The Financial Reporting Entity” as amended by GASB Statement No. 39, “Determining Whether Certain Organization Are Component Units” and GASB Statement No. 61, “The Financial Reporting Entity: Omnibus”, the Corporation’s primary government and basic financial statements include components units which are defined as legally separate organizations for which the Corporation is financially accountable. The Corporation is financially accountable for an organization if the Corporation appoints a voting majority of the organization’s governing board and (1) the Corporation is able to significantly influence the programs or services performed or provided by the organization; or impose its will over the organization; or (2) the Corporation is legally entitled to or can otherwise access the organization’s resources; or (3) the Corporation is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Corporation is obligated for the debt of organization. The Corporation does not have any component units and does not include any organizations in its presentation. The Corporation’s management believes these basic financial statements present all activities for which the Corporation is financially accountable. The Corporation is a component unit of Stark County, Ohio.

B. Summary of Significant Accounting Policies

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Basis of Presentation

The Corporation's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities.

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Corporation as a whole. These statements include the financial activities of the primary government. These statements usually distinguish between those activities of the Corporation that are governmental and those that are business-type. The Corporation, however, does not have any business-type activities or fiduciary funds.

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

Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, all deferred outflows of resources, all liabilities and all deferred inflows of resources associated with the operation of the Corporation are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Basis of Accounting

Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. Financial statements are prepared using the accrual basis of accounting.

Revenues - Exchange and Nonexchange 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.

Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Corporation must provide local resources to be used for a specified purpose, and expense requirements, in which the resources are provided to the Corporation on a reimbursement basis.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

Expenses/Expenditures

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

Budgetary Process

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for purely governmental entities. The Board of Directors of the Corporation adopts an annual budget prior to the beginning of the fiscal year. Appropriations and subsequent amendments are approved by the Board of Directors during the year as required.

Federal Income Tax

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

Cash and Cash Equivalents

All monies received by the Corporation are deposited in demand deposit accounts. During 2017, the Corporation invested in STAR Plus, a cash management program set up by the State Treasurer's Office that provides the Corporation with access to multiple Federal Deposit Insurance Corporation (FDIC) insured banks via one convenient depository account.

During 2017, the Corporation invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The City measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents.

Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items. These items are reported as assets using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expense is reported in the year in which services are consumed.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price plus any costs of maintenance, rehabilitation, or demolition of homes on the properties. For donated properties, the asset is reported at fair value which is based on the taxable land value as determined by the County Auditor. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the city or township they are in after demolition; parcels may be merged with adjacent parcels for development or green space projects; or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2017.

Intergovernmental Revenue

The Corporation receives operating income through Stark County. This money represents 5% of all collections on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation's written request. In addition, the Corporation receives State grant funding.

Estimates

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

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 Corporation Administration and that are either unusual in nature or infrequent in occurrence. The Corporation had no extraordinary or special items during 2017.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2017*

C. Accountability and Compliance

Change in Accounting Principles

For 2017, the Corporation has implemented GASB Statement No. 80, “*Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14*”, GASB Statement No. 81 “*Irrevocable Split-Interest Agreements*”, and GASB Statement No. 82, “*Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*”.

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 81 improves the accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The implementation of GASB Statement No. 82 did not have an effect on the financial statements of the Corporation.

D. Deposits and Investments

Deposits with Financial Institutions

At December 31, 2017, the carrying amount of all Corporation deposits was \$1,072,331, including \$6,147 invested in STAR Plus. Based on the criteria described in GASB Statement No. 40, “*Deposits and Investment Risk Disclosures*”, as of December 31, 2017, \$825,784 of the Corporation’s bank balance of \$1,081,931 was exposed to custodial credit risk as discussed below, while \$256,147 was covered by the FDIC.

Custodial credit risk is the risk that, in the event of bank failure, the Corporation’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the Federal Reserve System, in the name of the respective depository bank and pledged as a pool of collateral held at the Federal Reserve Bank in the name of the Corporation. The Corporation has no deposit policy for custodial credit risk beyond the requirements of the State statute. Although the securities were held by the pledging institutions’ trust department and all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

E. Investments

As of December 31, 2017, the Corporation had the following investments and maturities:

<u>Measurement/Investment Type</u>	<u>Measurement Amount</u>	<u>Investment Maturities 6 months or less</u>
Amortized cost:		
STAR Ohio	<u>\$ 1,012,027</u>	<u>\$ 1,012,027</u>

The Corporation's investments are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk: As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the Corporation's investment policy limits investment portfolio maturities to five years or less.

Credit Risk: Standard & Poor's has assigned STAR Ohio an AAAm money market rating. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized rating agency. The Corporation has no policy dealing with credit risk beyond the requirements of State statute.

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Corporation will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Corporation has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk: The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2017:

<u>Measurement/Investment Type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
Amortized cost:		
STAR Ohio	<u>\$ 1,012,027</u>	<u>100.00%</u>

F. Receivables

Receivables at December 31, 2017, consisted of accounts receivable of \$9,050 and intergovernmental grants receivable in the amount of \$734,851 due from the Ohio Housing Finance Agency (OHFA). These amounts are expected to be collected in the subsequent year.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2017

G. Risk Management

Commercial General Liability and Products/Completed Operations Liability

The Corporation is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2017, the Corporation contracted with United National Insurance Company for Commercial General Liability and Darwin National Assurance Company for Public Officials Liability and Employment Practices Liability.

The limitations of coverages are as follows:

<i>Commercial General Liability - Each Occurrence</i>	\$	1,000,000
<i>General Aggregate</i>		2,000,000
<i>Products - Completed Operations Limit</i>		2,000,000
<i>Personal and Advertising Injury</i>		1,000,000
<i>Damages to Premises Rented to You</i>		50,000
<i>Medical Expense</i>		5,000
<i>Public Officials Liability</i>		2,000,000
<i>Non-monetary Coverage - Defense Only</i>		50,000 - 100,000
<i>Employment Practices and Third Party</i>		2,000,000
<i>Policy Aggregate</i>		2,000,000
<i>Public Officials Crisis Management</i>		25,000

There has been no reduction in coverage from the prior year and settled claims have not exceeded the Corporation's coverage in any of the past three years and there was no significant change in insurance coverage from the prior year.

H. Transactions with Stark County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2017, the Corporation recognized revenues of \$866,936 for these fees that were collected by the County in 2017.

During 2017, the Corporation also entered into an agreement with the Stark County Regional Planning Commission to provide the necessary services for the overall administration and coordination of the Corporation's Land Reutilization program as well as other County departments for various services. During 2017, the Corporation paid \$381,902 in administration fees to the Stark County Regional Planning Commission and other County departments.

NOTE 28. SUBSEQUENT EVENTS

On March 13, 2018, Stark County issued \$9,845,000 of Series 2018 General Obligation Communications System Improvement Bonds. The bonds were issued for the purpose of paying costs of improving the Countywide public safety communications system, by acquiring, constructing, equipping, installing and otherwise improving real and personal property and interests therein, including equipment and structures therefor, together with all related appurtenances and site improvements, and to retire, together with other funds available to the County, the County's outstanding Countywide Public Safety Communications System Improvements Notes, Series 2017. The bonds mature on or after December 1, 2023 and have an interest rate of 2 to 3 percent.



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Stark County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Four Years (1)

	2017	2016	2015	2014
Ohio Public Employees' Retirement System (OPERS)				
County's Proportion of the Net Pension Liability	0.6337499%	0.6536548%	0.6808587%	0.6808587%
County's Proportionate Share of the Net Pension Liability	\$ 143,913,821	\$ 113,221,249	\$ 82,119,169	\$ 80,264,370
County's Covered Payroll	\$ 93,828,971	\$ 79,622,309	\$ 81,499,839	\$ 70,095,959
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	153.38%	142.20%	100.76%	114.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%
State Teachers Retirement System (STRS)				
County's Proportion of the Net Pension Liability	0.0304812%	0.0308932%	0.0285872%	0.0285872%
County's Proportionate Share of the Net Pension Liability	\$ 7,240,882	\$ 10,340,895	\$ 7,900,666	\$ 6,953,396
County's Covered Payroll	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	221.76%	337.11%	269.39%	233.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%

(1) Information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

Notes:

Ohio Public Employees' Retirement System (OPERS)

Changes of Benefit Terms: None.

Changes of Assumptions: Amounts reported in 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00% to 7.50%
- Wage inflation rate from 3.75% to 3.25%
- Price inflation from 3.00% to 2.50%

State Teachers Retirement System (STRS)

Changes of Benefit Terms: Effective July 1, 2017, the COLA was reduced to zero.

Changes of Assumptions: The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

Stark County, Ohio
Required Supplementary Information
Schedule of County Contributions
Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 10,725,645	\$ 11,551,941	\$ 9,794,726	\$ 10,032,712
Contributions in Relation to the Contractually Required Contribution	<u>(10,725,645)</u>	<u>(11,551,941)</u>	<u>(9,794,726)</u>	<u>(10,032,712)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 80,542,246	\$ 93,828,971	\$ 79,622,309	\$ 81,499,839
Contributions as a Percentage of Covered Payroll	13.32%	12.31%	12.30%	12.31%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 484,916	\$ 457,126	\$ 429,456	\$ 395,922
Contributions in Relation to the Contractually Required Contribution	<u>(484,916)</u>	<u>(457,126)</u>	<u>(429,456)</u>	<u>(395,922)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.50%

(n/a) Information prior to 2013 is not available.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 10,025,036	n/a	n/a	n/a	n/a	n/a
<u>(10,025,036)</u>	n/a	n/a	n/a	n/a	n/a
<u>\$ 0</u>	n/a	n/a	n/a	n/a	n/a
\$ 70,095,959	n/a	n/a	n/a	n/a	n/a
14.30%	n/a	n/a	n/a	n/a	n/a
\$ 386,868	\$ 380,368	\$ 385,343	\$ 426,823	\$ 412,953	\$ 453,785
<u>(386,868)</u>	<u>(380,368)</u>	<u>(385,343)</u>	<u>(426,823)</u>	<u>(412,953)</u>	<u>(453,785)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,975,908	\$ 2,925,908	\$ 2,964,177	\$ 3,283,254	\$ 3,176,562	\$ 3,490,654
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2017*

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2017*

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.

BOE Special Election – To account for special County election revenue and costs in accordance with O.R.C. 2501.17(D).

Probate Court Elder Justice and Innovation Grant – To account for Federal revenue that is to be used for the development and advancement of knowledge and approaches about new and emerging issues related to elder abuse prevention and intervention.

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

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

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

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

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

Certificate of Title, Recorder's Equipment, Unclaimed Money, Building Inspection, Sheriff Rotary, Rotary Abstract Fee, Forfeiture of Subdivision Bond.

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, 2017*

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.

Board of 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.

Countywide Public Safety Communications System Project - To account for note proceeds for the purchase of the Countywide Public Safety Communications system.

JFS Capital Projects – To account for bond proceeds for the purchase and renovation of JFS buildings.

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 22,974,736	\$ 399,043	\$ 11,300,145	\$ 34,673,924
Cash and Investments with Fiscal & Escrow Agents	466,915	-	20,103	487,018
Taxes Receivable	629,667	-	-	629,667
Accounts Receivable	302,636	-	-	302,636
Special Assessments Receivable	-	3,978,859	-	3,978,859
Interfund Receivable	77,856	12,029	-	89,885
Intergovernmental Receivable	9,910,520	-	177,310	10,087,830
Materials and Supplies Inventory	929,810	-	-	929,810
Loans Receivable	2,917,440	-	-	2,917,440
Prepaid Items	112,525	-	-	112,525
Total Assets	\$ 38,322,105	\$ 4,389,931	\$ 11,497,558	\$ 54,209,594
Liabilities				
Accounts Payable	\$ 474,105	\$ -	\$ -	\$ 474,105
Accrued Wages	530,682	-	-	530,682
Matured Compensated Absences Payable	25,504	-	-	25,504
Contracts Payable	1,144,095	-	870,935	2,015,030
Intergovernmental Payable	196,104	-	-	196,104
Retainage Payable	466,915	-	20,103	487,018
Interfund Payable	77,856	-	2,675,000	2,752,856
Total Liabilities	2,915,261	-	3,566,038	6,481,299
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	582,542	-	-	582,542
Unavailable Revenue	7,188,847	3,978,859	-	11,167,706
Total Deferred Inflows of Resources	7,771,389	3,978,859	-	11,750,248
Fund Balances				
Nonspendable	1,042,335	-	-	1,042,335
Restricted	26,593,120	411,072	4,557,688	31,561,880
Committed	-	-	6,508,123	6,508,123
Assigned	-	-	6,775	6,775
Unassigned	-	-	(3,141,066)	(3,141,066)
Total Fund Balances	27,635,455	411,072	7,931,520	35,978,047
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 38,322,105	\$ 4,389,931	\$ 11,497,558	\$ 54,209,594

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2017

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity and Pooled Cash and Investments	\$ 102,249	\$ 1,125,001	\$ 41,200	\$ 149,987	\$ 5,767,158
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Taxes Receivable	-	-	-	-	629,667
Accounts Receivable	-	-	2,340	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	19,350	-	-	916,434	69,844
Materials and Supplies Inventory	-	51	-	-	-
Loans Receivable	-	-	-	1,484,120	-
Prepaid Items	-	-	-	-	92,168
Total Assets	\$ 121,599	\$ 1,125,052	\$ 43,540	\$ 2,550,541	\$ 6,558,837
Liabilities					
Accounts Payable	\$ -	\$ 51,996	\$ -	\$ -	\$ 12,517
Accrued Wages	-	42,500	-	-	2,718
Matured Compensated Absences Payable	-	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	13,298	-	4,797	851
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	-	107,794	-	4,797	16,086
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	582,542
Unavailable Revenue	-	-	-	841,142	116,596
Total Deferred Inflows of Resources	-	-	-	841,142	699,138
Fund Balances					
Nonspendable	-	51	-	-	92,168
Restricted	121,599	1,017,207	43,540	1,704,602	5,751,445
Total Fund Balances	121,599	1,017,258	43,540	1,704,602	5,843,613
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 121,599	\$ 1,125,052	\$ 43,540	\$ 2,550,541	\$ 6,558,837

Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 57,035	\$ 268,418	\$ 414,123	\$ 3,286,939	\$ 1,025,195	\$ 355,330
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	131,931	-	11,391
-	1,578,124	12,000	77,856	-	-
-	-	-	5,430	13,199	-
-	1,433,320	-	-	-	4,664
-	-	-	-	-	-
<u>\$ 57,035</u>	<u>\$ 3,279,862</u>	<u>\$ 426,123</u>	<u>\$ 3,502,156</u>	<u>\$ 1,038,394</u>	<u>\$ 371,385</u>
\$ -	\$ 55,127	\$ 3,526	\$ 20,567	\$ -	\$ 8,957
-	-	4,612	47,942	11,873	18,568
-	-	-	655	-	-
-	-	-	24,937	-	-
-	5,861	1,450	13,425	3,461	5,414
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>60,988</u>	<u>9,588</u>	<u>107,526</u>	<u>15,334</u>	<u>32,939</u>
-	-	-	-	-	-
-	1,401,059	-	-	-	-
<u>-</u>	<u>1,401,059</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5,430	-	4,664
<u>57,035</u>	<u>1,817,815</u>	<u>416,535</u>	<u>3,389,200</u>	<u>1,023,060</u>	<u>333,782</u>
<u>57,035</u>	<u>1,817,815</u>	<u>416,535</u>	<u>3,394,630</u>	<u>1,023,060</u>	<u>338,446</u>
<u>\$ 57,035</u>	<u>\$ 3,279,862</u>	<u>\$ 426,123</u>	<u>\$ 3,502,156</u>	<u>\$ 1,038,394</u>	<u>\$ 371,385</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2017

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 47,326	\$ 428	\$ 2,746,306	\$ 428,201	\$ 1,671
Cash and Investments with Fiscal & Escrow Agents	-	-	466,915	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	15,116	131,584	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,128,697	-	-
Materials and Supplies Inventory	-	-	872,184	27,447	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 47,326</u>	<u>\$ 428</u>	<u>\$ 11,229,218</u>	<u>\$ 587,232</u>	<u>\$ 1,671</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 128,991	\$ 50,276	\$ -
Accrued Wages	-	-	238,535	-	-
Matured Compensated Absences Payable	-	-	24,849	-	-
Contracts Payable	-	-	947,118	18,294	-
Intergovernmental Payable	-	-	79,308	-	-
Retainage Payable	-	-	466,915	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,885,716</u>	<u>68,570</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	4,830,050	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>4,830,050</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	872,184	27,447	-
Restricted	47,326	428	3,641,268	491,215	1,671
Total Fund Balances	<u>47,326</u>	<u>428</u>	<u>4,513,452</u>	<u>518,662</u>	<u>1,671</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 47,326</u>	<u>\$ 428</u>	<u>\$ 11,229,218</u>	<u>\$ 587,232</u>	<u>\$ 1,671</u>

Real Estate Assessment	Law Library	BOE Special Election Fund	Other Public Safety	Other	Total
\$ 3,163,658	\$ 301,909	\$ 56,738	\$ 3,347,409	\$ 288,455	\$ 22,974,736
-	-	-	-	-	466,915
-	-	-	-	-	629,667
-	-	-	5,977	4,297	302,636
-	-	-	-	-	77,856
-	20,825	-	152,047	-	9,910,520
-	1,423	-	16,118	2,493	929,810
-	-	-	-	-	2,917,440
12,686	7,671	-	-	-	112,525
<u>\$ 3,176,344</u>	<u>\$ 331,828</u>	<u>\$ 56,738</u>	<u>\$ 3,521,551</u>	<u>\$ 295,245</u>	<u>\$ 38,322,105</u>
\$ 23,429	\$ 39,897	\$ -	\$ 72,703	\$ 6,119	\$ 474,105
84,650	5,366	-	67,761	6,157	530,682
-	-	-	-	-	25,504
153,746	-	-	-	-	1,144,095
26,556	1,394	-	39,621	668	196,104
-	-	-	-	-	466,915
-	-	-	73,425	4,431	77,856
<u>288,381</u>	<u>46,657</u>	<u>-</u>	<u>253,510</u>	<u>17,375</u>	<u>2,915,261</u>
-	-	-	-	-	582,542
-	-	-	-	-	7,188,847
-	-	-	-	-	7,771,389
12,686	9,094	-	16,118	2,493	1,042,335
<u>2,875,277</u>	<u>276,077</u>	<u>56,738</u>	<u>3,251,923</u>	<u>275,377</u>	<u>26,593,120</u>
<u>2,887,963</u>	<u>285,171</u>	<u>56,738</u>	<u>3,268,041</u>	<u>277,870</u>	<u>27,635,455</u>
<u>\$ 3,176,344</u>	<u>\$ 331,828</u>	<u>\$ 56,738</u>	<u>\$ 3,521,551</u>	<u>\$ 295,245</u>	<u>\$ 38,322,105</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2017

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Equity and Pooled Cash and Investments	\$ 198,103	\$ 200,940	\$ 399,043
Special Assessments Receivable	3,978,859	-	3,978,859
Interfund Receivable	12,029	-	12,029
Total Assets	<u>\$ 4,188,991</u>	<u>\$ 200,940</u>	<u>\$ 4,389,931</u>
Deferred Inflows of Resources			
Unavailable Revenue	\$ 3,978,859	\$ -	\$ 3,978,859
Fund Balances			
Restricted	210,132	200,940	411,072
Total Deferred Inflows of of Resources and Fund Balances	<u>\$ 4,188,991</u>	<u>\$ 200,940</u>	<u>\$ 4,389,931</u>



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2017

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction
Assets				
Equity and Pooled Cash and Investments	\$ 6,775	\$ 84,468	\$ 5,413	\$ -
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-
Intergovernmental Receivable	-	-	-	177,310
Total Assets	<u>\$ 6,775</u>	<u>\$ 84,468</u>	<u>\$ 5,413</u>	<u>\$ 177,310</u>
Liabilities				
Contracts Payable	\$ -	\$ -	\$ -	\$ 643,376
Retainage Payable	-	-	-	-
Interfund Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>643,376</u>
Fund Balances				
Restricted	-	84,468	5,413	-
Committed	-	-	-	-
Assigned	6,775	-	-	-
Unassigned	-	-	-	(466,066)
Total Fund Balances (Deficits)	<u>6,775</u>	<u>84,468</u>	<u>5,413</u>	<u>(466,066)</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 6,775</u>	<u>\$ 84,468</u>	<u>\$ 5,413</u>	<u>\$ 177,310</u>

Permanent Improvement	Countywide Public Safety Communications Project	JFS Capital Projects	Total
\$ 6,735,682	\$ 4,467,807	\$ -	\$ 11,300,145
20,103	-	-	20,103
-	-	-	177,310
<u>\$ 6,755,785</u>	<u>\$ 4,467,807</u>	<u>\$ -</u>	<u>\$ 11,497,558</u>
\$ 227,559	\$ -	\$ -	\$ 870,935
20,103	-	-	20,103
-	-	2,675,000	2,675,000
<u>247,662</u>	<u>-</u>	<u>2,675,000</u>	<u>3,566,038</u>
-	4,467,807	-	4,557,688
6,508,123	-	-	6,508,123
-	-	-	6,775
-	-	(2,675,000)	(3,141,066)
<u>6,508,123</u>	<u>4,467,807</u>	<u>(2,675,000)</u>	<u>7,931,520</u>
<u>\$ 6,755,785</u>	<u>\$ 4,467,807</u>	<u>\$ -</u>	<u>\$ 11,497,558</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 583,561	\$ -	\$ -	\$ 583,561
Sales Taxes	3,969,426	-	-	3,969,426
Charges for Services	10,086,650	-	-	10,086,650
Licenses and Permits	418,198	-	-	418,198
Fines and Forfeitures	485,899	-	-	485,899
Intergovernmental	20,767,848	-	2,137,471	22,905,319
Special Assessments	-	454,108	-	454,108
Interest	5,128	380	-	5,508
Other	732,334	-	31,932	764,266
Total Revenues	37,049,044	454,488	2,169,403	39,672,935
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,740,924	-	-	5,740,924
Judicial	4,002,706	-	-	4,002,706
Public Safety	6,502,274	-	-	6,502,274
Public Works	18,145,027	-	262,944	18,407,971
Health	870,884	-	-	870,884
Human Services	643,247	-	-	643,247
Capital Outlay	-	-	16,099,052	16,099,052
Debt Service:				
Principal Retirement	178,098	296,767	-	474,865
Interest and Fiscal Charges	2	140,422	-	140,424
Total Expenditures	36,083,162	437,189	16,361,996	52,882,347
Excess (Deficiency) of Revenues Over (Under) Expenditures	965,882	17,299	(14,192,593)	(13,209,412)
Other Financing Sources (Uses)				
Transfers In	-	-	2,392,000	2,392,000
Proceeds from Sale of Capital Assets	-	-	87,687	87,687
Issuance of OPWC Loans	-	-	1,043,489	1,043,489
Bond Anticipation Notes Issued	-	-	12,000,000	12,000,000
Transfers Out	(120)	-	(280)	(400)
Total Other Financing Sources (Uses)	(120)	-	15,522,896	15,522,776
Net Change in Fund Balances	965,762	17,299	1,330,303	2,313,364
Fund Balances Beginning of Year	26,669,693	393,773	6,601,217	33,664,683
Fund Balances End of Year	\$ 27,635,455	\$ 411,072	\$ 7,931,520	\$ 35,978,047



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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, 2017

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Charges for Services	-	-	73,697	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	303,210	1,926,394	-	1,015,839
Interest	-	-	-	-
Other	-	18,986	-	13,997
Total Revenues	<u>303,210</u>	<u>1,945,380</u>	<u>73,697</u>	<u>1,029,836</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	2,040,493	70,978	-
Public Works	-	-	-	833,513
Health	-	-	-	-
Human Services	295,088	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>295,088</u>	<u>2,040,493</u>	<u>70,978</u>	<u>833,513</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>8,122</u>	<u>(95,113)</u>	<u>2,719</u>	<u>196,323</u>
Other Financing Sources (Uses)				
Transfers Out	-	-	-	-
Net Change in Fund Balances	8,122	(95,113)	2,719	196,323
Fund Balances Beginning of Year	<u>113,477</u>	<u>1,112,371</u>	<u>40,821</u>	<u>1,508,279</u>
Fund Balances End of Year	<u>\$ 121,599</u>	<u>\$ 1,017,258</u>	<u>\$ 43,540</u>	<u>\$ 1,704,602</u>

911 System	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 583,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	1,700	99,025	1,909,812	1,162,594	858,852
-	-	-	-	-	-	-
-	-	-	-	-	-	8,927
811,903	328,821	1,487,540	-	211,616	131,694	2,000
-	-	1,391	-	-	-	-
-	-	80,322	12,000	195,255	236,776	3,352
<u>1,395,464</u>	<u>328,821</u>	<u>1,570,953</u>	<u>111,025</u>	<u>2,316,683</u>	<u>1,531,064</u>	<u>873,131</u>
-	-	-	-	-	1,100,511	-
-	-	-	-	2,464,517	-	-
854,533	-	-	121,606	-	-	-
-	-	1,521,791	-	-	-	-
-	-	-	-	-	-	870,884
-	348,159	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>854,533</u>	<u>348,159</u>	<u>1,521,791</u>	<u>121,606</u>	<u>2,464,517</u>	<u>1,100,511</u>	<u>870,884</u>
<u>540,931</u>	<u>(19,338)</u>	<u>49,162</u>	<u>(10,581)</u>	<u>(147,834)</u>	<u>430,553</u>	<u>2,247</u>
-	-	-	-	-	-	-
540,931	(19,338)	49,162	(10,581)	(147,834)	430,553	2,247
<u>5,302,682</u>	<u>76,373</u>	<u>1,768,653</u>	<u>427,116</u>	<u>3,542,464</u>	<u>592,507</u>	<u>336,199</u>
<u>\$ 5,843,613</u>	<u>\$ 57,035</u>	<u>\$ 1,817,815</u>	<u>\$ 416,535</u>	<u>\$ 3,394,630</u>	<u>\$ 1,023,060</u>	<u>\$ 338,446</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, 2017

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	3,969,426	-	-
Charges for Services	1,400	-	10,545	1,295,482	3,595
Licenses and Permits	-	-	223,140	-	-
Fines and Forfeitures	-	-	75,913	-	-
Intergovernmental	-	-	11,533,709	-	-
Interest	-	-	2,328	-	-
Other	-	-	63,566	157	-
Total Revenues	1,400	-	15,878,627	1,295,639	3,595
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	2,038
Public Safety	-	-	-	964,436	-
Public Works	-	-	15,789,723	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	178,098	-	-
Interest and Fiscal Charges	-	-	2	-	-
Total Expenditures	-	-	15,967,823	964,436	2,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,400	-	(89,196)	331,203	1,557
Other Financing Sources (Uses)					
Transfers - Out	-	-	-	-	-
Net Change in Fund Balances	1,400	-	(89,196)	331,203	1,557
Fund Balances Beginning of Year	45,926	428	4,602,648	187,459	114
Fund Balances End of Year	\$ 47,326	\$ 428	\$ 4,513,452	\$ 518,662	\$ 1,671

Real Estate Assessment	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,561
-	-	-	-	-	-	3,969,426
3,948,091	16,540	-	-	619,589	85,728	10,086,650
-	-	-	-	195,058	-	418,198
-	356,376	-	-	22,043	22,640	485,899
20,792	159,885	32,107	214,139	2,531,021	57,178	20,767,848
-	-	-	-	1,409	-	5,128
22,100	62,348	-	-	23,475	-	732,334
<u>3,990,983</u>	<u>595,149</u>	<u>32,107</u>	<u>214,139</u>	<u>3,392,595</u>	<u>165,546</u>	<u>37,049,044</u>
4,640,413	-	-	-	-	-	5,740,924
-	503,251	-	262,331	534,124	236,445	4,002,706
-	-	-	-	2,450,228	-	6,502,274
-	-	-	-	-	-	18,145,027
-	-	-	-	-	-	870,884
-	-	-	-	-	-	643,247
-	-	-	-	-	-	178,098
-	-	-	-	-	-	2
<u>4,640,413</u>	<u>503,251</u>	<u>-</u>	<u>262,331</u>	<u>2,984,352</u>	<u>236,445</u>	<u>36,083,162</u>
<u>(649,430)</u>	<u>91,898</u>	<u>32,107</u>	<u>(48,192)</u>	<u>408,243</u>	<u>(70,899)</u>	<u>965,882</u>
-	-	-	-	(120)	-	(120)
(649,430)	91,898	32,107	(48,192)	408,123	(70,899)	965,762
<u>3,537,393</u>	<u>193,273</u>	<u>24,631</u>	<u>48,192</u>	<u>2,859,918</u>	<u>348,769</u>	<u>26,669,693</u>
<u>\$ 2,887,963</u>	<u>\$ 285,171</u>	<u>\$ 56,738</u>	<u>\$ -</u>	<u>\$ 3,268,041</u>	<u>\$ 277,870</u>	<u>\$ 27,635,455</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2017

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 454,108	\$ -	\$ 454,108
Interest	380	-	380
Total Revenues	454,488	-	454,488
Expenditures			
Debt Service:			
Principal Retirement	296,767	-	296,767
Interest and Fiscal Charges	140,422	-	140,422
Total Expenditures	437,189	-	437,189
Net Change in Fund Balances	17,299	-	17,299
Fund Balances Beginning of Year	192,833	200,940	393,773
Fund Balances End of Year	\$ 210,132	\$ 200,940	\$ 411,072



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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, 2017

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
Revenues					
Intergovernmental	\$ -	\$ 60,000	\$ -	\$ -	\$ 2,065,235
Other	-	-	-	-	-
Total Revenues	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>2,065,235</u>
Expenditures					
Current:					
Public Works	-	-	-	-	35,385
Capital Outlay	-	294,333	-	-	3,353,959
Total Expenditures	<u>-</u>	<u>294,333</u>	<u>-</u>	<u>-</u>	<u>3,389,344</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(234,333)</u>	<u>-</u>	<u>-</u>	<u>(1,324,109)</u>
Other Financing Sources					
Transfers In	-	292,000	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	1,043,489
Bond Anticipation Notes Issued	-	-	-	-	-
Transfers - Out	-	-	(280)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>292,000</u>	<u>(280)</u>	<u>-</u>	<u>1,043,489</u>
Net Change in Fund Balances	-	57,667	(280)	-	(280,620)
Fund Balances (Deficits) Beginning of Year	<u>6,775</u>	<u>26,801</u>	<u>280</u>	<u>5,413</u>	<u>(185,446)</u>
Fund Balances (Deficits) End of Year	<u>\$ 6,775</u>	<u>\$ 84,468</u>	<u>\$ -</u>	<u>\$ 5,413</u>	<u>\$ (466,066)</u>

Permanent Improvement	Countywide Public Safety Communications Project	JFS Capital Projects	Total
\$ 12,236	\$ -	\$ -	\$ 2,137,471
31,932	-	-	31,932
<u>44,168</u>	<u>-</u>	<u>-</u>	<u>2,169,403</u>
227,559	-	-	262,944
2,243,567	7,532,193	2,675,000	16,099,052
<u>2,471,126</u>	<u>7,532,193</u>	<u>2,675,000</u>	<u>16,361,996</u>
<u>(2,426,958)</u>	<u>(7,532,193)</u>	<u>(2,675,000)</u>	<u>(14,192,593)</u>
2,100,000	-	-	2,392,000
87,687	-	-	87,687
-	-	-	1,043,489
-	12,000,000	-	12,000,000
-	-	-	(280)
<u>2,187,687</u>	<u>12,000,000</u>	<u>-</u>	<u>15,522,896</u>
(239,271)	4,467,807	(2,675,000)	1,330,303
<u>6,747,394</u>	<u>-</u>	<u>-</u>	<u>6,601,217</u>
<u>\$ 6,508,123</u>	<u>\$ 4,467,807</u>	<u>\$ (2,675,000)</u>	<u>\$ 7,931,520</u>

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Enterprise Funds

For the Year Ended December 31, 2017

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.

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2017

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 962,592	\$ 176,954	\$ 1,139,546
Cash and Cash Investments in Segregated Accounts	15,373	-	15,373
Accounts Receivable	89,442	-	89,442
Total Current Assets	<u>1,067,407</u>	<u>176,954</u>	<u>1,244,361</u>
Noncurrent Assets			
Depreciable Capital Assets, Net	6,086,598	-	6,086,598
Total Assets	<u>7,154,005</u>	<u>176,954</u>	<u>7,330,959</u>
Deferred Outflows of Resources			
Pension	55,179	-	55,179
Liabilities			
Current Liabilities			
Accounts Payable	34,619	650	35,269
Accrued Wages	5,639	-	5,639
Compensated Absences Payable	921	-	921
Intergovernmental Payable	1,595	-	1,595
Total Current Liabilities	<u>42,774</u>	<u>650</u>	<u>43,424</u>
Long-Term Liabilities			
Compensated Absences Payable - Net of Current Portion	2,389	-	2,389
Net Pension Liability	143,914	-	143,914
Total Long-Term Liabilities	<u>146,303</u>	<u>-</u>	<u>146,303</u>
Total Liabilities	<u>189,077</u>	<u>650</u>	<u>189,727</u>
Deferred Inflows of Resources			
Pension	26,385	-	26,385
Net Position			
Net Investment in Capital Assets	6,086,598	-	6,086,598
Unrestricted	907,124	176,304	1,083,428
Total Net Position	<u>\$ 6,993,722</u>	<u>\$ 176,304</u>	<u>\$ 7,170,026</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2017

	Enterprise Funds			Total
	Water	Sheriff's Webcheck	Auditor's License Bureau	
Operating Revenues				
Charges for Services	\$ 767,729	\$ 42,246	\$ -	\$ 809,975
Other	2,800	-	-	2,800
Total Operating Revenues	<u>770,529</u>	<u>42,246</u>	<u>-</u>	<u>812,775</u>
Operating Expenses				
Personal Services	192,285	-	-	192,285
Contractual Services	179,010	-	-	179,010
Materials and Supplies	49,681	7,129	-	56,810
Depreciation	199,090	-	-	199,090
Other	2,133	32,402	-	34,535
Total Operating Expenses	<u>622,199</u>	<u>39,531</u>	<u>-</u>	<u>661,730</u>
Operating Income (Loss)	<u>148,330</u>	<u>2,715</u>	<u>-</u>	<u>151,045</u>
Non-Operating Revenues (Expenses)				
Operating Grants	-	39,380	-	39,380
Income (Loss) before Transfers	<u>148,330</u>	<u>42,095</u>	<u>-</u>	<u>190,425</u>
Transfers Out	-	-	(342,174)	(342,174)
Change in Net Position	<u>148,330</u>	<u>42,095</u>	<u>(342,174)</u>	<u>(151,749)</u>
Net Position Beginning of Year	<u>6,845,392</u>	<u>134,209</u>	<u>342,174</u>	<u>7,321,775</u>
Net Position End of Year	<u>\$ 6,993,722</u>	<u>\$ 176,304</u>	<u>\$ -</u>	<u>\$ 7,170,026</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2017

	Water	Sheriff's Webcheck	Auditor's License Bureau	Total
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 729,189	\$ 42,246	\$ -	\$ 771,435
Cash Received from Other Operating Receipts	2,800	-	-	2,800
Cash Payments to Employees for Services and Benefits	(184,167)	-	-	(184,167)
Cash Payments to Suppliers for Goods and Services	(15,062)	(6,479)	-	(21,541)
Cash Payments for Contractual Services	(218,923)	-	-	(218,923)
Other Cash Payments	(2,133)	(32,402)	-	(34,535)
Net Cash Provided by Operating Activities	<u>311,704</u>	<u>3,365</u>	<u>-</u>	<u>315,069</u>
Cash Flows from Noncapital Financing Activities				
Operating Grants	-	39,380	-	39,380
Transfers Out	-	-	(342,174)	(342,174)
Net Cash Provided by (Used for) Noncapital Financing Activities	<u>-</u>	<u>39,380</u>	<u>(342,174)</u>	<u>(302,794)</u>
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(241,715)	-	-	(241,715)
Net Increase (Decrease) in Cash and Investments	69,989	42,745	(342,174)	(229,440)
Cash and Investments Beginning of Year	<u>907,976</u>	<u>134,209</u>	<u>342,174</u>	<u>1,384,359</u>
Cash and Investments End of Year	<u>\$ 977,965</u>	<u>\$ 176,954</u>	<u>\$ -</u>	<u>\$ 1,154,919</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income	<u>\$ 148,330</u>	<u>\$ 2,715</u>	<u>\$ -</u>	<u>\$ 151,045</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities				
Depreciation Expense	199,090	-	-	199,090
(Increase) Decrease in Assets:				
Accounts Receivable	(38,540)	-	-	(38,540)
Deferred Outflows - Pension	7,023	-	-	7,023
Increase (Decrease) in Liabilities:				
Accounts Payable	(5,294)	650	-	(4,644)
Accrued Wages	(143)	-	-	(143)
Compensated Absences Payable	(5,897)	-	-	(5,897)
Intergovernmental Payable	(36)	-	-	(36)
Deferred Inflows - Pension	20,346	-	-	20,346
Net Pension Liability	(13,175)	-	-	(13,175)
Total Adjustments	<u>163,374</u>	<u>650</u>	<u>-</u>	<u>164,024</u>
Net Cash Provided by Operating Activities	<u>\$ 311,704</u>	<u>\$ 3,365</u>	<u>\$ -</u>	<u>\$ 315,069</u>

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2017*

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, 2017

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$6,018,096	\$2,007,821	\$ 8,025,917
Accounts Receivable	239,871	-	239,871
Prepaid Items	-	1,170,148	1,170,148
Total Assets	6,257,967	3,177,969	9,435,936
Deferred Outflows of Resources			
Pension	140,284	59,040	199,324
Liabilities			
Current Liabilities			
Accrued Wages	6,931	4,166	11,097
Intergovernmental Payable	1,867	1,121	2,988
Claims Payable	2,008,131	136,156	2,144,287
Total Current Liabilities	2,016,929	141,443	2,158,372
Long-Term Liabilities:			
Net Pension Liability	287,828	143,914	431,742
Claims Payable - Net of Current Portion	-	1,140,493	1,140,493
Compensated Absences Payable - Net of Current Portion	16,043	7,361	23,404
Total Long-Term Liabilities	303,871	1,291,768	1,595,639
Total Liabilities	2,320,800	1,433,211	3,754,011
Deferred Inflows of Resources			
Pension	3,346	1,905	5,251
Net Position			
Unrestricted	\$ 4,074,105	\$ 1,801,893	\$ 5,875,998

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2017

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$19,657,547	\$1,119,578	\$ 20,777,125
Other	976,828	879,651	1,856,479
Total Operating Revenues	<u>20,634,375</u>	<u>1,999,229</u>	<u>22,633,604</u>
Operating Expenses			
Personal Services	260,278	149,380	409,658
Contractual Services	158,640	1,099,883	1,258,523
Materials and Supplies	756	-	756
Claims	20,024,464	-	20,024,464
Change in Workers Compensation Estimate	-	(330,780)	(330,780)
Other	2,143	893	3,036
Total Operating Expenses	<u>20,446,281</u>	<u>919,376</u>	<u>21,365,657</u>
Change in Net Position	188,094	1,079,853	1,267,947
Net Position Beginning of Year	<u>3,886,011</u>	<u>722,040</u>	<u>4,608,051</u>
Net Position End of Year	<u>\$ 4,074,105</u>	<u>\$ 1,801,893</u>	<u>\$ 5,875,998</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows
All Internal Service Funds

For the Year Ended December 31, 2017

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 19,657,547	\$ 1,119,578	\$ 20,777,125
Cash Received from Other Operating Receipts	1,740,978	901,769	2,642,747
Cash Payments to Employees for Services and Benefits	(208,873)	(130,966)	(339,839)
Cash Payments to Suppliers for Goods and Services	(756)	-	(756)
Cash Payments for Claims	(20,064,636)	(44,002)	(20,108,638)
Cash Payments for Contractual Services	(158,640)	(1,270,256)	(1,428,896)
Cash Payments for Other Operating Expenses	(2,143)	(893)	(3,036)
Net Cash Provided by Operating Activities	<u>963,477</u>	<u>575,230</u>	<u>1,538,707</u>
Net Decrease in Cash and Investments	963,477	575,230	1,538,707
Cash and Investments Beginning of Year	<u>5,054,619</u>	<u>1,432,591</u>	<u>6,487,210</u>
Cash and Investments End of Year	<u>\$ 6,018,096</u>	<u>\$ 2,007,821</u>	<u>\$ 8,025,917</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 188,094</u>	<u>\$ 1,079,853</u>	<u>\$ 1,267,947</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets:			
Accounts Receivable	764,150	-	764,150
Intergovernmental Receivable	-	22,118	22,118
Prepays	-	(131,585)	(131,585)
Deferred Outflows - Pension	(78,220)	(16,718)	(94,938)
Increase (Decrease) in Liabilities:			
Accounts Payable	-	(9,125)	(9,125)
Accrued Wages	98	(599)	(501)
Compensated Absences Payable	1,064	1,066	2,130
Intergovernmental Payable	54	(29,826)	(29,772)
Claims Payable	(40,172)	(374,782)	(414,954)
Deferred Inflows - Pension	(2,679)	(2,204)	(4,883)
Net Pension Liability	131,088	37,032	168,120
Total Adjustments	<u>775,383</u>	<u>(504,623)</u>	<u>270,760</u>
Net Cash Provided by Operating Activities	<u>\$ 963,477</u>	<u>\$ 575,230</u>	<u>\$ 1,538,707</u>

STARK COUNTY, OHIO

Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2017

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.

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	Medicaid Sales Tax Transition
Stark-Tuscarawas-Wayne Joint Solid Waste Management District	

STARK COUNTY, OHIO

Combining Statement of Net Position

Private Purpose Trust Funds

December 31, 2017

	<u>George C. Brissel</u>	<u>SCBDD Gifts & Donations</u>	<u>Total</u>
<i>Assets</i>			
Equity in Pooled Cash and Investments	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 127,640</u>
<i>Net Position</i>			
Held in Trust for Private Purposes	<u><u>\$ 2,190</u></u>	<u><u>\$ 125,450</u></u>	<u><u>\$ 127,640</u></u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2017

	<u>George C. Brissel</u>	<u>SCBDD Gifts & Donations</u>	<u>Total</u>
<i>Net Position Beginning of Year</i>	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 127,640</u>
<i>Net Position End of Year</i>	<u><u>\$ 2,190</u></u>	<u><u>\$ 125,450</u></u>	<u><u>\$ 127,640</u></u>



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STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Undivided General Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 12,305,598	\$ 432,228,887	\$ 428,773,893	\$ 15,760,592
Taxes Receivable	372,109,356	372,737,332	372,109,356	372,737,332
Special Assessments Receivable	16,577,948	362,650	-	16,940,598
Total Assets	<u>\$ 400,992,902</u>	<u>\$ 805,328,869</u>	<u>\$ 800,883,249</u>	<u>\$ 405,438,522</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 400,992,902</u>	<u>\$ 374,079,345</u>	<u>\$ 369,633,725</u>	<u>\$ 405,438,522</u>
Undivided Personal Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 458	\$ 424,428	\$ 424,886	\$ -
Taxes Receivable	1,645,223	1,655,507	1,645,223	1,655,507
Total Assets	<u>\$ 1,645,681</u>	<u>\$ 2,079,935</u>	<u>\$ 2,070,109</u>	<u>\$ 1,655,507</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 1,645,681</u>	<u>\$ 1,654,967</u>	<u>\$ 1,645,141</u>	<u>\$ 1,655,507</u>
Undivided Estate Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	<u>\$ 765,296</u>	<u>\$ 63,995</u>	<u>\$ 18,947</u>	<u>\$ 810,344</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 765,296</u>	<u>\$ 45,048</u>	<u>\$ -</u>	<u>\$ 810,344</u>
Local Government				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 9,190,171	\$ 9,190,171	\$ -
Intergovernmental Receivable	2,986,887	3,203,268	2,986,887	3,203,268
Total Assets	<u>\$ 2,986,887</u>	<u>\$ 12,393,439</u>	<u>\$ 12,177,058</u>	<u>\$ 3,203,268</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,986,887</u>	<u>\$ 3,203,268</u>	<u>\$ 2,986,887</u>	<u>\$ 3,203,268</u>
Library and Local Government Support				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 12,304,976	\$ 12,304,976	\$ -
Intergovernmental Receivable	6,033,449	6,117,564	6,033,449	6,117,564
Total Assets	<u>\$ 6,033,449</u>	<u>\$ 18,422,540</u>	<u>\$ 18,338,425</u>	<u>\$ 6,117,564</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 6,033,449</u>	<u>\$ 6,117,564</u>	<u>\$ 6,033,449</u>	<u>\$ 6,117,564</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2017

	Balance 1/1/17	Additions	Reductions	Balance 12/31/17
Court Agency				
<i>Assets:</i>				
Cash and Investments in Segregated Accounts	\$ 2,203,127	\$ 53,511,292	\$ 53,426,982	\$ 2,287,437
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 2,203,127	\$ 53,511,292	\$ 53,426,982	\$ 2,287,437
Other Agency Funds				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 13,632,489	\$ 90,314,730	\$ 89,889,325	\$ 14,057,894
Cash and Investments in Segregated Accounts	101,924	8,917	-	110,841
Taxes Receivable	6,966,779	6,954,231	6,966,779	6,954,231
Intergovernmental Receivable	1,868,954	1,791,113	1,868,954	1,791,113
Total Assets	\$ 22,570,146	\$ 99,068,991	\$ 98,725,058	\$ 22,914,079
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 4,887,612	\$ 3,398,372	\$ 3,084,058	\$ 5,201,926
Undistributed Monies	16,674,576	7,721,796	7,563,826	16,832,546
Deposits Held and Due to Others	1,007,958	14,013	142,364	879,607
Total Liabilities	\$ 22,570,146	\$ 11,134,181	\$ 10,790,248	\$ 22,914,079
All Agency Funds				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 26,703,841	\$ 544,527,187	\$ 540,602,198	\$ 30,628,830
Cash and Investments in Segregated Accounts	2,305,051	53,520,209	53,426,982	2,398,278
Taxes Receivable	380,721,358	381,347,070	380,721,358	381,347,070
Special Assessments Receivable	16,577,948	362,650	-	16,940,598
Intergovernmental Receivable	10,889,290	11,111,945	10,889,290	11,111,945
Total Assets	\$ 437,197,488	\$ 990,869,061	\$ 985,639,828	\$ 442,426,721
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 417,311,827	\$ 388,498,564	\$ 383,383,260	\$ 422,427,131
Deposits Held and Due to Others	3,211,085	53,525,305	53,569,346	3,167,044
Undistributed Monies	16,674,576	7,721,796	7,563,826	16,832,546
Total Liabilities	\$ 437,197,488	\$ 449,745,665	\$ 444,516,432	\$ 442,426,721

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 14,000,000	\$ 14,000,000	\$ 14,352,586	\$ 352,586
Charges for Services	9,520,000	9,520,000	11,997,225	2,477,225
Licenses and Permits	38,000	38,000	38,900	900
Fines and Forfeitures	450,000	450,000	398,360	(51,640)
Intergovernmental	8,810,000	8,810,000	9,700,257	890,257
Interest	1,550,000	1,550,000	2,066,854	516,854
Rentals	300,000	300,000	402,271	102,271
Other	400,000	400,000	571,416	171,416
Total Revenues	35,068,000	35,068,000	39,527,869	4,459,869
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,224,950	2,166,657	2,007,646	159,011
Materials and Supplies	49,842	74,042	64,986	9,056
Contractual Services	5,147,419	5,349,518	4,995,120	354,398
Capital Outlay	2,189,184	5,370,267	5,176,856	193,411
Other	2,558,598	4,485,298	2,494,925	1,990,373
Total Commissioners' Office	12,169,993	17,445,782	14,739,533	2,706,249
County Auditor				
Personal Services	913,599	904,799	901,775	3,024
Materials and Supplies	9,099	7,239	5,498	1,741
Contractual Services	421,478	373,936	348,228	25,708
Capital Outlay	-	60,000	58,173	1,827
Other	4,361	2,562	2,452	110
Total County Auditor	1,348,537	1,348,536	1,316,126	32,410
County Treasurer				
Personal Services	626,445	626,445	584,819	41,626
Materials and Supplies	12,673	12,673	7,537	5,136
Contractual Services	344,760	344,760	315,511	29,249
Other	20,988	20,988	8,415	12,573
Total County Treasurer	1,004,866	1,004,866	916,282	88,584
Recorder				
Personal Services	597,938	597,938	557,886	40,052
Contractual Services	15,000	15,000	15,000	-
Capital Outlay	50	50	50	-
Other	2,500	2,500	595	1,905
Total Recorder	615,488	615,488	573,531	41,957
Board of Elections				
Personal Services	1,637,154	1,637,154	1,519,026	118,128
Materials and Supplies	81,110	81,110	54,755	26,355
Contractual Services	573,242	589,548	504,446	85,102
Capital Outlay	-	7,900	7,814	86
Other	20,000	25,000	16,170	8,830
Total Board of Elections	2,311,506	2,340,712	2,102,211	238,501

(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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$ 1,576,853	\$ 1,576,853	\$ 1,462,124	\$ 114,729
Materials and Supplies	25,386	25,386	17,319	8,067
Contractual Services	834,203	834,203	654,865	179,338
Capital Outlay	440,031	442,191	316,194	125,997
Other	25,000	25,000	4,968	20,032
Total Data Processing	2,901,473	2,903,633	2,455,470	448,163
Buildings and Grounds Maintenance				
Personal Services	544,394	563,394	535,003	28,391
Materials and Supplies	1,089,872	1,060,872	1,055,524	5,348
Contractual Services	599,388	608,888	606,476	2,412
Capital Outlay	19,284	39,874	27,374	12,500
Other	100	600	222	378
Total Buildings and Grounds Maintenance	2,253,038	2,273,628	2,224,599	49,029
Total General Government - Legislative and Executive	22,604,901	27,932,645	24,327,752	3,604,893
General Government - Judicial				
Court of Appeals				
Materials and Supplies	135,232	130,232	90,294	39,938
Contractual Services	224,659	228,609	179,768	48,841
Capital Outlay	-	1,050	-	1,050
Other	24,021	24,021	11,121	12,900
Total Court of Appeals	383,912	383,912	281,183	102,729
Common Pleas Court				
Personal Services	3,767,452	3,753,354	3,711,687	41,667
Materials and Supplies	137,172	141,364	137,547	3,817
Contractual Services	554,959	575,530	572,795	2,735
Capital Outlay	19,815	114,365	110,370	3,995
Other	63,719	32,164	30,411	1,753
Total Common Pleas Court	4,543,117	4,616,777	4,562,810	53,967
Common Pleas Jury Commission				
Personal Services	134,812	134,812	134,587	225
Juvenile Court				
Personal Services	3,169,403	3,065,403	3,042,970	22,433
Materials and Supplies	41,172	58,172	52,506	5,666
Contractual Services	230,945	299,970	294,967	5,003
Capital Outlay	-	28,975	21,975	7,000
Other	13,446	24,446	23,111	1,335
Total Juvenile Court	3,454,966	3,476,966	3,435,529	41,437
Probate Court				
Personal Services	897,026	949,776	944,355	5,421
Materials and Supplies	29,000	13,500	13,091	409
Contractual Services	66,246	77,695	72,818	4,877
Capital Outlay	-	1,000	-	1,000
Other	2,000	9,800	6,820	2,980
Total Probate Court	994,272	1,051,771	1,037,084	14,687

(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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	\$ 1,763,736	\$ 1,733,736	\$ 1,619,002	\$ 114,734
Materials and Supplies	24,371	24,371	17,488	6,883
Contractual Services	262,224	298,224	297,985	239
Other	500	500	492	8
Total Clerk of Courts	2,050,831	2,056,831	1,934,967	121,864
Public Defender				
Other	500	500	284	216
Municipal Court				
Personal Services	339,471	339,426	260,394	79,032
Contractual Services	108,694	108,694	107,743	951
Total Municipal Court	448,165	448,120	368,137	79,983
Total General Government - Judicial	12,010,575	12,169,689	11,754,581	415,108
Public Safety				
Coroner				
Personal Services	762,672	762,672	710,010	52,662
Materials and Supplies	43,836	43,836	31,546	12,290
Contractual Services	275,177	275,177	275,021	156
Other	12,932	12,932	6,564	6,368
Total Coroner	1,094,617	1,094,617	1,023,141	71,476
Total Public Safety	1,094,617	1,094,617	1,023,141	71,476
Human Services				
Veteran's Service Commission				
Personal Services	925,494	925,494	891,656	33,838
Materials and Supplies	31,318	41,318	36,025	5,293
Contractual Services	260,934	250,934	222,449	28,485
Capital Outlay	8,564	19,407	5,776	13,631
Other	1,600,582	1,600,582	1,351,215	249,367
Total Veteran's Service Commission	2,826,892	2,837,735	2,507,121	330,614
Total Human Services	2,826,892	2,837,735	2,507,121	330,614
Total Expenditures	38,536,985	44,034,686	39,612,595	4,422,091
Deficiency of Revenues Under Expenditures	(3,468,985)	(8,966,686)	(84,726)	8,881,960
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	22,281	22,281
Transfers In	750,000	1,092,173	1,342,574	250,401
Transfers Out	-	(2,100,000)	(2,100,000)	-
Total Other Financing Sources (Uses)	750,000	(1,007,827)	(735,145)	272,682
Net Change in Fund Balance	(2,718,985)	(9,974,513)	(819,871)	9,154,642
Fund Balance at Beginning of Year	5,782,942	5,782,942	5,782,942	-
Prior Year Encumbrances Appropriated	4,239,298	4,239,298	4,239,298	-
Fund Balance at End of Year	\$ 7,303,255	\$ 47,727	\$ 9,202,369	\$ 9,154,642

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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 29,000,000	\$ 29,000,000	\$ 30,031,558	\$ 1,031,558
Charges for Services	1,163,074	1,163,074	1,805,065	641,991
Intergovernmental	17,585,182	17,585,182	19,057,907	1,472,725
Other	610,000	610,000	811,135	201,135
Total Revenues	<u>48,358,256</u>	<u>48,358,256</u>	<u>51,705,665</u>	<u>3,347,409</u>
Expenditures				
Current:				
Health				
Personal Services	28,980,364	29,019,364	28,127,181	892,183
Materials and Supplies	1,772,068	1,761,942	1,220,297	541,645
Contractual Services	6,293,372	5,788,868	4,628,218	1,160,650
Capital Outlay	473,250	660,947	554,666	106,281
Other	17,062,862	17,350,794	16,748,445	602,349
Total Expenditures	<u>54,581,916</u>	<u>54,581,915</u>	<u>51,278,807</u>	<u>3,303,108</u>
Deficiency of Revenues Under Expenditures	<u>(6,223,660)</u>	<u>(6,223,659)</u>	<u>426,858</u>	<u>6,650,517</u>
Other Financing Uses				
Transfers Out	(292,000)	(292,000)	(292,000)	-
Net Change in Fund Balance	<u>(6,515,660)</u>	<u>(6,515,659)</u>	<u>134,858</u>	<u>6,650,517</u>
Fund Balance Beginning of Year	<u>37,943,523</u>	<u>37,943,523</u>	<u>37,943,523</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>1,206,709</u>	<u>1,206,709</u>	<u>1,206,709</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 32,634,572</u>	<u>\$ 32,634,573</u>	<u>\$ 39,285,090</u>	<u>\$ 6,650,517</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 6,827,994	\$ 6,827,994	\$ 6,060,458	\$ (767,536)
Intergovernmental	23,464,327	23,464,327	22,485,769	(978,558)
Other	118,433	118,433	703,045	584,612
Total Revenues	<u>30,410,754</u>	<u>30,410,754</u>	<u>29,249,272</u>	<u>(1,161,482)</u>
Expenditures				
Current:				
Health				
Personal Services	2,944,458	3,174,458	3,119,110	55,348
Materials and Supplies	54,444	74,444	59,158	15,286
Contractual Services	36,374,197	33,424,197	31,854,142	1,570,055
Capital Outlay	215,089	215,089	153,604	61,485
Other	1,209,001	1,409,001	1,326,647	82,354
Total Expenditures	<u>40,797,189</u>	<u>38,297,189</u>	<u>36,512,661</u>	<u>1,784,528</u>
Net Change in Fund Balance	(10,386,435)	(7,886,435)	(7,263,389)	623,046
Fund Balance Beginning of Year	4,111,328	4,111,328	4,111,328	-
Prior Year Encumbrances Appropriated	<u>7,752,516</u>	<u>7,752,516</u>	<u>7,752,516</u>	-
Fund Balance End of Year	<u>\$ 1,477,409</u>	<u>\$ 3,977,409</u>	<u>\$ 4,600,455</u>	<u>\$ 623,046</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 8,182,934	\$ 8,182,934	\$ 8,482,290	\$ 299,356
Charges for Services	1,280,000	1,280,000	1,326,639	46,639
Intergovernmental	18,344,319	18,344,319	18,042,519	(301,800)
Other	-	-	67,757	67,757
Total Revenues	<u>27,807,253</u>	<u>27,807,253</u>	<u>27,919,205</u>	<u>111,952</u>
Expenditures				
Current:				
Human Services				
Personal Services	5,070,863	4,910,863	4,737,753	173,110
Materials and Supplies	91,903	91,903	41,425	50,478
Contractual Services	12,873,385	11,448,385	9,665,547	1,782,838
Capital Outlay	24,000	24,000	1,444	22,556
Other	10,796,635	15,140,760	14,820,758	320,002
Total Expenditures	<u>28,856,786</u>	<u>31,615,911</u>	<u>29,266,927</u>	<u>2,348,984</u>
Net Change in Fund Balance	(1,049,533)	(3,808,658)	(1,347,722)	2,460,936
Fund Balance Beginning of Year	9,533,106	9,533,106	9,533,106	-
Prior Year Encumbrances Appropriated	<u>3,951,923</u>	<u>3,951,923</u>	<u>3,951,923</u>	-
Fund Balance End of Year	<u>\$ 12,435,496</u>	<u>\$ 9,676,371</u>	<u>\$ 12,137,307</u>	<u>\$ 2,460,936</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 37,576,000	\$ 37,576,000	\$ 33,719,359	\$ (3,856,641)
Other	2,000,000	2,000,000	655,957	(1,344,043)
Total Revenues	<u>39,576,000</u>	<u>39,576,000</u>	<u>34,375,316</u>	<u>(5,200,684)</u>
Expenditures				
Current:				
Human Services				
Personal Services	29,506,888	29,031,888	26,283,403	2,748,485
Materials and Supplies	379,097	379,097	287,933	91,164
Contractual Services	6,675,958	6,913,958	6,818,250	95,708
Capital Outlay	279,330	279,330	81,540	197,790
Other	2,594,377	2,831,377	2,569,140	262,237
Total Expenditures	<u>39,435,650</u>	<u>39,435,650</u>	<u>36,040,266</u>	<u>3,395,384</u>
Net Change in Fund Balance	140,350	140,350	(1,664,950)	(1,805,300)
Fund Balance Beginning of Year	195,117	195,117	195,117	-
Prior Year Encumbrances Appropriated	<u>1,970,050</u>	<u>1,970,050</u>	<u>1,970,050</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,305,517</u>	<u>\$ 2,305,517</u>	<u>\$ 500,217</u>	<u>\$ (1,805,300)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax
For the Year Ended December 31, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Permissive Sales Tax	\$ 26,500,000	\$ 26,500,000	\$ 29,745,762	\$ 3,245,762
Charges for Services	-	-	7,224	7,224
Intergovernmental	-	-	898	898
Other	-	-	187,582	187,582
Total Revenues	26,500,000	26,500,000	29,941,466	3,441,466
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	1,078,000	4,312,000	4,311,998	2
Capital Outlay	1,828,777	1,828,777	811,391	1,017,386
Total General Government - Legislative and Executive	2,906,777	6,140,777	5,123,389	1,017,388
General Government - Judicial				
Common Pleas Court				
Capital Outlay	37,500	37,500	37,487	13
Court of Appeals				
Capital Outlay	5,000	5,000	-	5,000
Probate Court				
Capital Outlay	16,000	49,633	49,386	247
Family Court				
Capital Outlay	42,000	42,000	40,407	1,593
Total General Government - Judicial	100,500	134,133	127,280	6,853
Public Safety				
Prosecuting Attorney				
Personal Services	3,614,096	3,704,252	3,686,427	17,825
Materials and Supplies	41,578	41,578	29,277	12,301
Contractual Services	30,278	30,278	21,579	8,699
Other	226,277	136,121	136,119	2
Total Prosecuting Attorney	3,912,229	3,912,229	3,873,402	38,827
Public Defender				
Personal Services	1,856,490	1,855,540	1,807,219	48,321
Materials and Supplies	7,614	7,614	5,107	2,507
Contractual Services	15,264	13,264	12,394	870
Other	19,759	22,708	22,134	574
Total Public Defender	1,899,127	1,899,126	1,846,854	52,272
Sheriff				
Personal Services	14,575,816	16,621,041	15,341,694	1,279,347
Materials and Supplies	1,214,398	1,214,398	1,137,581	76,817
Contractual Services	3,916,545	3,916,545	3,827,009	89,536
Other	163,944	163,944	154,215	9,729
Total Sheriff	19,870,703	21,915,928	20,460,499	1,455,429
Total Public Safety	25,682,059	27,727,283	26,180,755	1,546,528
Total Expenditures	28,689,336	34,002,193	31,431,424	2,570,769
Net Change in Fund Balance	(2,189,336)	(7,502,193)	(1,489,958)	6,012,235
Fund Balance Beginning of Year	7,523,502	7,523,502	7,523,502	-
Prior Year Encumbrances Appropriated	973,625	973,625	973,625	\$ -
Fund Balance End of Year	\$ 6,307,791	\$ 994,934	\$ 7,007,169	\$ 6,012,235

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$30,339,104	\$27,663,498	\$ (2,675,606)
Special Assessments	215,281	243,445	28,164
Other Operating Revenues	-	130,596	130,596
Total Revenues	<u>30,554,385</u>	<u>28,037,539</u>	<u>(2,516,846)</u>
Expenses			
Personal Services	6,284,000	5,552,928	731,072
Contractual Services	16,511,327	16,300,134	211,193
Materials and Supplies	1,663,825	1,452,486	211,339
Other Operating Expenses	172,961	59,927	113,034
Capital Outlay	11,557,921	11,088,751	469,170
Total Expenses	<u>36,190,034</u>	<u>34,454,226</u>	<u>1,735,808</u>
Operating Income (Loss)	(5,635,649)	(6,416,687)	(781,038)
Non-Operating Revenues (Expenses)			
Principal Retirement	(7,699,389)	(5,513,829)	2,185,560
Interest and Fiscal Charges	(38,713)	(1,815,195)	(1,776,482)
Capital Contributions	-	948,337	948,337
Advances Out	(628)	(628)	-
Total Non-Operating Revenues (Expenses)	<u>(7,738,730)</u>	<u>(6,381,315)</u>	<u>1,357,415</u>
Change in Fund Equity	(13,374,379)	(12,798,002)	576,377
Fund Equity Beginning of Year	21,907,793	21,907,793	-
Prior Year Encumbrances Appropriated	9,539,871	9,539,871	-
Fund Equity End of Year	<u>\$ 18,073,285</u>	<u>\$ 18,649,662</u>	<u>\$ 576,377</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,600,000	\$ 2,385,625	\$ (214,375)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,658,825	1,625,693	33,132
Materials and Supplies	39,785	27,981	11,804
Contractual Services	179,185	177,971	1,214
Capital Outlay	109,286	106,448	2,838
Other	4,406	2,000	2,406
Total Expenditures	<u>1,991,487</u>	<u>1,940,093</u>	<u>51,394</u>
Other Financing Uses			
Transfers Out	(1,000,000)	(1,000,000)	-
Total Other Financing Sources (Uses)	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net Change in Fund Balance	(391,487)	(554,468)	(162,981)
Fund Balance Beginning of Year	1,860,211	1,860,211	-
Prior Year Encumbrances Appropriated	<u>13,787</u>	<u>13,787</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,482,511</u>	<u>\$ 1,319,530</u>	<u>\$ (162,981)</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, 2017

	Recorder's Equipment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 335,000	\$ 360,402	\$ 25,402
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	66,215	65,813	402
Materials and Supplies	31,000	30,076	924
Contractual Services	301,790	218,761	83,029
Capital Outlay	48,000	47,493	507
Total Expenditures	447,005	362,143	84,862
Net Change in Fund Balance	(112,005)	(1,741)	110,264
Fund Balance Beginning of Year	98,661	98,661	-
Prior Year Encumbrances Appropriated	13,344	13,344	-
Fund Balance End of Year	\$ -	\$ 110,264	\$ 110,264

	Unclaimed Money		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 252,774	\$ 252,774
Total Revenues	-	252,774	252,774
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	175,280	175,000	280
Net Change in Fund Balance	(175,280)	77,774	253,054
Fund Balance Beginning of Year	965,310	965,310	-
Prior Year Encumbrances Appropriated	25,280	25,280	-
Fund Balance End of Year	\$ 815,310	\$ 1,068,364	\$ 253,054

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Building Inspection
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 772,000	\$ 845,676	\$ 73,676
Other	-	111	111
Total Revenues	<u>772,000</u>	<u>845,787</u>	<u>73,787</u>
Expenditures			
Current:			
Public Safety			
Personal Services	635,000	594,572	40,428
Materials and Supplies	17,595	13,714	3,881
Contractual Services	130,755	128,826	1,929
Capital Outlay	2,300	2,215	85
Other	2,875	1,746	1,129
Total Expenditures	<u>788,525</u>	<u>741,073</u>	<u>47,452</u>
Net Change in Fund Balance	(16,525)	104,714	121,239
Fund Balance Beginning of Year	1,366,115	1,366,115	-
Prior Year Encumbrances Appropriated	<u>16,524</u>	<u>16,524</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,366,114</u>	<u>\$ 1,487,353</u>	<u>\$ 121,239</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Sheriff's Policing Rotary

For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,300,000	\$ 3,815,549	\$ 515,549
Intergovernmental	498,000	541,742	43,742
Other	2,000	39,750	37,750
Total Revenues	<u>3,800,000</u>	<u>4,397,041</u>	<u>597,041</u>
Expenditures			
Current:			
Public Safety			
Personal Services	3,408,910	3,175,531	233,379
Materials and Supplies	75,070	70,578	4,492
Contractual Services	451,223	410,990	40,233
Capital Outlay	61,000	50,836	10,164
Other	300	-	300
Total Expenditures	<u>3,996,503</u>	<u>3,707,935</u>	<u>288,568</u>
Net Change in Fund Balance	(196,503)	689,106	885,609
Fund Balance Beginning of Year	1,473,927	1,473,927	-
Prior Year Encumbrances Appropriated	<u>58,358</u>	<u>58,358</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,335,782</u>	<u>\$ 2,221,391</u>	<u>\$ 885,609</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, 2017

Rotary Abstract Fee

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

Forfeiture of Subdivision Bond

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 57,811	\$ 57,811	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 57,811</u>	<u>\$ 57,811</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, 2017

	<i>Victim Assistance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 305,829	\$ 320,644	\$ 14,815
Expenditures			
Current:			
Human Services			
Personal Services	301,406	294,931	6,475
Other	157	157	-
Total Expenditures	301,563	295,088	6,475
Net Change in Fund Balance	4,266	25,556	21,290
Fund Balance Beginning of Year	76,695	76,695	-
Fund Balance End of Year	\$ 80,961	\$ 102,251	\$ 21,290
Youth Services			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,944,020	\$ 1,926,394	\$ (17,626)
Other	8,996	26,622	17,626
Total Revenues	1,953,016	1,953,016	-
Expenditures			
Current:			
Public Safety			
Personal Services	1,484,737	1,302,367	182,370
Materials and Supplies	23,913	15,925	7,988
Contractual Services	1,142,534	1,128,401	14,133
Other	57,321	28,121	29,200
Total Expenditures	2,708,505	2,474,814	233,691
Deficiency of Revenues Under Expenditures	(755,489)	(521,798)	233,691
Other Financing Sources (Uses)			
Transfers In	826,099	-	(826,099)
Transfers Out	(826,099)	-	826,099
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(755,489)	(521,798)	233,691
Fund Balance Beginning of Year	627,480	627,480	-
Prior Year Encumbrances Appropriated	590,837	590,837	-
Fund Balance End of Year	\$ 462,828	\$ 696,519	\$ 233,691

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	<i>Pass Through Grants</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 30,156	\$ 71,357	\$ 41,201
Expenditures			
Current			
Public Safety			
Other	70,978	70,978	-
Net Change in Fund Balance	(40,822)	379	41,201
Fund Balance Beginning of Year	40,822	40,822	-
Fund Balance End of Year	\$ -	\$ 41,201	\$ 41,201

	<i>HOME Program</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,928,527	\$ 1,024,373	\$ (904,154)
Other	-	140,638	140,638
Total Revenues	1,928,527	1,165,011	(763,516)
Expenditures			
Current:			
Public Works			
Contractual Services	1,940,808	1,527,932	412,876
Net Change in Fund Balance	(12,281)	(362,921)	(350,640)
Fund Deficit Beginning of Year	(708,947)	(708,947)	-
Prior Year Encumbrances Appropriated	721,228	721,228	-
Fund Deficit End of Year	\$ -	\$ (350,640)	\$ (350,640)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 561,985	\$ 583,561	\$ 21,576
Intergovernmental	868,015	811,903	(56,112)
Total Revenues	<u>1,430,000</u>	<u>1,395,464</u>	<u>(34,536)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	474,400	451,100	23,300
Materials and Supplies	26,370	17,850	8,520
Contractual Services	554,196	500,700	53,496
Capital Outlay	529,467	435,324	94,143
Other	26,338	19,582	6,756
Total Expenditures	<u>1,610,771</u>	<u>1,424,556</u>	<u>186,215</u>
Net Change in Fund Balance	(180,771)	(29,092)	151,679
Fund Balance Beginning of Year	5,099,064	5,099,064	-
Prior Year Encumbrances Appropriated	<u>180,771</u>	<u>180,771</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 5,099,064</u>	<u>\$ 5,250,743</u>	<u>\$ 151,679</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, 2017

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 290,634	\$ 328,821	\$ 38,187
Expenditures			
Current:			
Human Services			
Personal Services	367,007	348,159	18,848
Net Change in Fund Balance	(76,373)	(19,338)	57,035
Fund Balance Beginning of Year	76,373	76,373	-
Fund Balance End of Year	\$ -	\$ 57,035	\$ 57,035

	Community Development		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 1,700	\$ 1,700
Intergovernmental	3,889,262	1,467,913	(2,421,349)
Interest	-	1,391	1,391
Other	-	139,630	139,630
Total Revenues	3,889,262	1,610,634	(2,278,628)
Expenditures			
Current:			
Public Works			
Contractual Services	3,860,113	2,225,821	1,634,292
Capital Outlay	25,000	-	25,000
Other	89,930	19,930	70,000
Total Expenditures	3,975,043	2,245,751	1,729,292
Net Change in Fund Balance	(85,781)	(635,117)	(549,336)
Fund Deficit Beginning of Year	(263,545)	(263,545)	-
Prior Year Encumbrances Appropriated	609,672	609,672	-
Fund Balance (Deficit) End of Year	\$ 260,346	\$ (288,990)	\$ (549,336)

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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 99,025	\$ 49,025
Expenditures			
Current:			
Public Safety			
Personal Services	228,247	116,733	111,514
Materials and Supplies	11,100	3,526	7,574
Contractual Services	17,500	2,640	14,860
Other	4,000	-	4,000
Total Expenditures	<u>260,847</u>	<u>122,899</u>	<u>137,948</u>
Net Change in Fund Balance	(210,847)	(23,874)	186,973
Fund Balance Beginning of Year	421,871	421,871	-
Prior Year Encumbrances Appropriated	<u>10,600</u>	<u>10,600</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 221,624</u>	<u>\$ 408,597</u>	<u>\$ 186,973</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,898,000	\$ 1,919,457	\$ 21,457
Intergovernmental	45,000	211,616	166,616
Other	95,000	195,255	100,255
Total Revenues	<u>2,038,000</u>	<u>2,326,328</u>	<u>288,328</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,438,485	1,148,415	290,070
Materials and Supplies	155,388	102,004	53,384
Contractual Services	865,943	747,678	118,265
Capital Outlay	1,072,638	611,568	461,070
Other	247,146	196,285	50,861
Total Expenditures	<u>3,779,600</u>	<u>2,805,950</u>	<u>973,650</u>
Deficiency of Revenues Under Expenditures	(1,741,600)	(479,622)	1,261,978
Other Financing Sources (Uses)			
Advances In	-	77,856	77,856
Advances Out	(77,856)	(77,856)	-
Total Financing Sources (Uses)	<u>(77,856)</u>	<u>-</u>	<u>77,856</u>
Net Change in Fund Balance	(1,819,456)	(479,622)	1,339,834
Fund Balance Beginning of Year	2,876,251	2,876,251	-
Prior Year Encumbrances Appropriated	598,671	598,671	-
Fund Balance End of Year	<u>\$ 1,655,466</u>	<u>\$ 2,995,300</u>	<u>\$ 1,339,834</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,057,000	\$ 1,162,594	\$ 105,594
Intergovernmental	-	131,694	131,694
Other	60,000	224,577	164,577
Total Revenues	<u>1,117,000</u>	<u>1,518,865</u>	<u>401,865</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	925,080	872,305	52,775
Materials and Supplies	12,236	2,781	9,455
Contractual Services	318,017	239,860	78,157
Capital Outlay	7,500	-	7,500
Other	294,849	1,542	293,307
Total Expenditures	<u>1,557,682</u>	<u>1,116,488</u>	<u>441,194</u>
Net Change in Fund Balance	(440,682)	402,377	843,059
Fund Balance Beginning of Year	596,994	596,994	-
Prior Year Encumbrances Appropriated	<u>9,853</u>	<u>9,853</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 166,165</u>	<u>\$ 1,009,224</u>	<u>\$ 843,059</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 762,500	\$ 865,261	\$ 102,761
Fines and Forfeitures	-	8,927	8,927
Intergovernmental	-	2,000	2,000
Other	-	3,352	3,352
Total Revenues	<u>762,500</u>	<u>879,540</u>	<u>117,040</u>
Expenditures			
Current:			
Health			
Personal Services	639,774	563,547	76,227
Materials and Supplies	79,421	75,050	4,371
Contractual Services	213,259	211,127	2,132
Capital Outlay	37,444	32,418	5,026
Other	12,639	10,825	1,814
Total Expenditures	<u>982,537</u>	<u>892,967</u>	<u>89,570</u>
Net Change in Fund Balance	(220,037)	(13,427)	206,610
Fund Balance Beginning of Year	325,024	325,024	-
Prior Year Encumbrances Appropriated	<u>19,149</u>	<u>19,149</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 124,136</u>	<u>\$ 330,746</u>	<u>\$ 206,610</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, 2017

Immobilization and Impoundment

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 300	\$ 1,400	\$ 1,100
Net Change in Fund Balance	300	1,400	1,100
Fund Balance Beginning of Year	45,926	45,926	-
Fund Balance End of Year	<u>\$ 46,226</u>	<u>\$ 47,326</u>	<u>\$ 1,100</u>

In - Home Detention

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

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2017*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 4,300,000	\$ 3,969,426	\$ (330,574)
Charges for Services	-	8,545	8,545
Licenses and Permits	50,000	223,140	173,140
Fines and Forfeitures	-	77,192	77,192
Intergovernmental	12,052,700	11,465,220	(587,480)
Interest	-	2,328	2,328
Other	-	58,089	58,089
Total Revenues	<u>16,402,700</u>	<u>15,803,940</u>	<u>(598,760)</u>
Expenditures			
Current:			
Public Works			
Personal Services	6,146,411	6,057,077	89,334
Materials and Supplies	2,230,623	2,121,469	109,154
Contractual Services	1,634,256	1,611,418	22,838
Capital Outlay	8,188,267	8,152,242	36,025
Other	16,476	14,491	1,985
Total Public Works	<u>18,216,033</u>	<u>17,956,697</u>	<u>259,336</u>
Debt Service			
Principal Retirement	178,100	178,100	-
Total Expenditures	<u>18,394,133</u>	<u>18,134,797</u>	<u>259,336</u>
Net Change in Fund Balance	(1,991,433)	(2,330,857)	(339,424)
Fund Balance Beginning of Year	765,147	765,147	-
Prior Year Encumbrances Appropriated	<u>2,049,832</u>	<u>2,049,832</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 823,546</u>	<u>\$ 484,122</u>	<u>\$ (339,424)</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, 2017

	Jail Commissary		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,020,000	\$ 1,200,664	\$ 180,664
Other	-	157	157
Total Revenues	<u>1,020,000</u>	<u>1,200,821</u>	<u>180,821</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	564,400	512,868	51,532
Contractual Services	495,579	417,660	77,919
Capital Outlay	86,100	72,327	13,773
Other	323	323	-
Total Expenditures	<u>1,146,402</u>	<u>1,003,178</u>	<u>143,224</u>
Net Change in Fund Balance	(126,402)	197,643	324,045
Fund Balance Beginning of Year	102,125	102,125	-
Prior Year Encumbrances Appropriated	<u>26,403</u>	<u>26,403</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,126</u>	<u>\$ 326,171</u>	<u>\$ 324,045</u>

	Probate Court Conduct Business		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,700	\$ 3,595	\$ (2,105)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	2,170	2,162	8
Contractual Services	2,058	623	1,435
Capital Outlay	500	-	500
Other	1,058	574	484
Total Expenditures	<u>5,786</u>	<u>3,359</u>	<u>2,427</u>
Net Change in Fund Balance	(86)	236	322
Fund Deficit Beginning of Year	(173)	(173)	-
Prior Year Encumbrances Appropriated	<u>287</u>	<u>287</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 28</u>	<u>\$ 350</u>	<u>\$ 322</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, 2017

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,925,000	\$ 3,948,091	\$ 23,091
Intergovernmental	-	20,792	20,792
Other	25,000	22,100	(2,900)
Total Revenues	<u>3,950,000</u>	<u>3,990,983</u>	<u>40,983</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,788,595	2,762,500	26,095
Materials and Supplies	27,842	15,288	12,554
Contractual Services	799,156	788,092	11,064
Capital Outlay	2,172,855	2,159,217	13,638
Other	85,885	83,905	1,980
Total Expenditures	<u>5,874,333</u>	<u>5,809,002</u>	<u>65,331</u>
Net Change in Fund Balance	(1,924,333)	(1,818,019)	106,314
Fund Balance Beginning of Year	1,526,418	1,526,418	-
Prior Year Encumbrances Appropriated	<u>2,184,458</u>	<u>2,184,458</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,786,543</u>	<u>\$ 1,892,857</u>	<u>\$ 106,314</u>

	Sheriff's Litter Patrol		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	74,383	74,383	-
Materials and Supplies	10,059	10,059	-
Capital Outlay	34,045	34,045	-
Total Expenditures	<u>118,487</u>	<u>118,487</u>	<u>-</u>
Net Change in Fund Balance	(23,487)	(23,487)	-
Fund Balance Beginning of Year	<u>23,487</u>	<u>23,487</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 54,239	\$ 19,239
Intergovernmental	888,237	953,764	65,527
Total Revenues	<u>923,237</u>	<u>1,008,003</u>	<u>84,766</u>
Expenditures			
Current:			
Public Safety			
Personal Services	886,638	860,069	26,569
Materials and Supplies	19,149	16,066	3,083
Contractual Services	27,957	17,684	10,273
Capital Outlay	10,000	-	10,000
Other	15,696	9,420	6,276
Total Expenditures	<u>959,440</u>	<u>903,239</u>	<u>56,201</u>
Other Financing Sources (Uses)			
Advances In	73,425	73,425	-
Advances Out	(146,850)	(73,425)	73,425
Total Other Financing Sources (Uses)	<u>(73,425)</u>	<u>-</u>	<u>73,425</u>
Net Change in Fund Balance	(109,628)	104,764	214,392
Fund Balance Beginning of Year	143,556	143,556	-
Prior Year Encumbrances Appropriated	<u>15,436</u>	<u>15,436</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 49,364</u>	<u>\$ 263,756</u>	<u>\$ 214,392</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, 2017

	<i>Day Reporting</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)			
Transfers Out	(122)	(122)	-
Net Change in Fund Balance	(122)	(122)	-
Fund Balance Beginning of Year	\$ 122	\$ 122	\$ -
Fund Balance End of Year	\$ -	\$ -	\$ -

	<i>Bureau of Justice Assistance Block Grant</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 64,901	\$ 55,159	\$ (9,742)
Expenditures			
Current:			
Public Safety			
Personal Services	53,874	40,885	12,989
Materials and Supplies	23,488	23,488	-
Capital Outlay	62,000	62,000	-
Other	13,830	13,830	-
Total Expenditures	153,192	140,203	12,989
Net Change in Fund Balance	(88,291)	(85,044)	3,247
Fund Balance Beginning of Year	38,547	38,547	-
Prior Year Encumbrances Appropriated	50,241	50,241	-
Fund Balance End of Year	\$ 497	\$ 3,744	\$ 3,247

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	Disaster Services - HAZMAT		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 2,945	\$ 2,945
Intergovernmental	70,000	65,000	(5,000)
Total Revenues	<u>70,000</u>	<u>67,945</u>	<u>(2,055)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	19,471	16,237	3,234
Contractual Services	33,116	28,445	4,671
Capital Outlay	68,955	65,312	3,643
Other	17,754	14,701	3,053
Total Expenditures	<u>139,296</u>	<u>124,695</u>	<u>14,601</u>
Net Change in Fund Balance	(69,296)	(56,750)	12,546
Fund Balance Beginning of Year	147,436	147,436	-
Prior Year Encumbrances Appropriated	<u>19,296</u>	<u>19,296</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 97,436</u>	<u>\$ 109,982</u>	<u>\$ 12,546</u>

	House Arrest		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 8,938	\$ 8,938
Expenditures			
Current:			
Public Safety			
Contractual Services	21,655	18,648	3,007
Net Change in Fund Balance	(21,655)	(9,710)	11,945
Fund Balance Beginning of Year	264,830	264,830	-
Prior Year Encumbrances Appropriated	<u>11,994</u>	<u>11,994</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 255,169</u>	<u>\$ 267,114</u>	<u>\$ 11,945</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, 2017

	State Probation Supervision Fees		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 32,000	\$ 38,860	\$ 6,860
Expenditures			
Current:			
Public Safety			
Materials and Supplies	8,411	6,811	1,600
Contractual Services	28,586	25,454	3,132
Capital Outlay	3,053	3,053	-
Total Expenditures	40,050	35,318	4,732
Net Change in Fund Balance	(8,050)	3,542	11,592
Fund Balance Beginning of Year	137,558	137,558	-
Prior Year Encumbrances Appropriated	1,050	1,050	-
Fund Balance End of Year	\$ 130,558	\$ 142,150	\$ 11,592

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,500	\$ 6,962	\$ 4,462
Expenditures			
Current			
General Government			
Judicial			
Contractual Services	11,510	11,510	-
Net Change in Fund Balance	(9,010)	(4,548)	4,462
Fund Balance Beginning of Year	20,646	20,646	-
Fund Balance End of Year	\$ 11,636	\$ 16,098	\$ 4,462

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,600	\$ 4,550	\$ 1,950
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,000	-	2,000
Net Change in Fund Balance	600	4,550	3,950
Fund Balance Beginning of Year	13,149	13,149	-
Fund Balance End of Year	<u>\$ 13,749</u>	<u>\$ 17,699</u>	<u>\$ 3,950</u>

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 153,493	\$ 141,834	\$ (11,659)
Expenditures			
Current:			
Public Safety			
Personal Services	163,709	148,265	15,444
Materials and Supplies	6	6	-
Other	50	50	-
Total Expenditures	163,765	148,321	15,444
Net Change in Fund Balance	(10,272)	(6,487)	3,785
Fund Balance Beginning of Year	15,208	15,208	-
Fund Balance End of Year	<u>\$ 4,936</u>	<u>\$ 8,721</u>	<u>\$ 3,785</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, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 260,000	\$ 252,200	\$ (7,800)
Expenditures			
Current:			
Public Safety			
Personal Services	26,000	12,447	13,553
Materials and Supplies	2,107	-	2,107
Contractual Services	274,000	274,000	-
Total Expenditures	<u>302,107</u>	<u>286,447</u>	<u>15,660</u>
Net Change in Fund Balance	(42,107)	(34,247)	7,860
Fund Balance Beginning of Year	313,766	313,766	-
Prior Year Encumbrances Appropriated	<u>42,107</u>	<u>42,107</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 313,766</u></u>	<u><u>\$ 321,626</u></u>	<u><u>\$ 7,860</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, 2017

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 226,500	\$ 273,929	\$ 47,429
Other	-	10,000	10,000
Total Revenues	<u>226,500</u>	<u>283,929</u>	<u>57,429</u>
Expenditures			
Current:			
Public Safety			
Personal Services	273,084	266,937	6,147
Materials and Supplies	14,257	10,156	4,101
Contractual Services	28,240	33,111	(4,871)
Capital Outlay	7,816	4,010	3,806
Other	12,750	11,768	982
Total Expenditures	<u>336,147</u>	<u>325,982</u>	<u>10,165</u>
Net Change in Fund Balance	(109,647)	(42,053)	67,594
Fund Balance Beginning of Year	283,169	283,169	-
Prior Year Encumbrances Appropriated	4,997	4,997	-
Fund Balance End of Year	<u>\$ 178,519</u>	<u>\$ 246,113</u>	<u>\$ 67,594</u>
Juvenile Justice			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 633,000	\$ 650,031	\$ 17,031
Other	32,000	13,475	(18,525)
Total Revenues	<u>665,000</u>	<u>663,506</u>	<u>(1,494)</u>
Expenditures			
Current:			
General Government - Judicial			
Juvenile Justice Grants			
Personal Services	61,500	46,862	14,638
Materials and Supplies	6,000	-	6,000
Contractual Services	541,825	458,018	83,807
Other	12,000	4,610	7,390
Total Expenditures	<u>621,325</u>	<u>509,490</u>	<u>111,835</u>
Net Change In Fund Balance	43,675	154,016	110,341
Fund Balance Beginning of Year	603,244	603,244	-
Prior Year Encumbrances Appropriated	46,325	46,325	-
Fund Balance End of Year	<u>\$ 693,244</u>	<u>\$ 803,585</u>	<u>\$ 110,341</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2017

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 11,500	\$ 16,540	\$ 5,040
Fines and Forfeitures	400,000	356,509	(43,491)
Intergovernmental	159,000	159,885	885
Other	10,000	62,348	52,348
Total Revenues	<u>580,500</u>	<u>595,282</u>	<u>14,782</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	160,400	137,672	22,728
Materials and Supplies	347,308	314,001	33,307
Contractual Services	153,232	146,505	6,727
Other	10,128	8,176	1,952
Total Expenditures	<u>671,068</u>	<u>606,354</u>	<u>64,714</u>
Net Change in Fund Balance	(90,568)	(11,072)	79,496
Fund Balance Beginning of Year	125,440	125,440	-
Prior Year Encumbrances Appropriated	<u>90,568</u>	<u>90,568</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 125,440</u>	<u>\$ 204,936</u>	<u>\$ 79,496</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 15,500	\$ 18,854	\$ 3,354
Intergovernmental	57,178	57,178	-
Total Revenues	<u>72,678</u>	<u>76,032</u>	<u>3,354</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	71,827	71,618	209
Materials and Supplies	21,575	16,944	4,631
Contractual Services	35,933	32,362	3,571
Other	19,553	15,058	4,495
Total Expenditures	<u>148,888</u>	<u>135,982</u>	<u>12,906</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(76,210)	(59,950)	16,260
Other Financing Sources (Uses)			
Advances In	4,431	4,431	-
Advances Out	(8,862)	(4,431)	4,431
Total Other Financing Sources (Uses)	<u>(4,431)</u>	<u>-</u>	<u>4,431</u>
Net Change in Fund Balance	(80,641)	(59,950)	20,691
Fund Balance Beginning of Year	114,032	114,032	-
Prior Year Encumbrances Appropriated	<u>3,024</u>	<u>3,024</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 36,415</u>	<u>\$ 57,106</u>	<u>\$ 20,691</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 70,500	\$ 46,924	\$ (23,576)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	55,700	45,334	10,366
Materials and Supplies	700	429	271
Contractual Services	6,980	5,399	1,581
Capital Outlay	100	-	100
Other	7,150	4,921	2,229
Total Expenditures	70,630	56,083	14,547
Net Change in Fund Balance	(130)	(9,159)	(9,029)
Fund Balance Beginning of Year	20,470	20,470	-
Prior Year Encumbrances Appropriated	130	130	-
Fund Balance End of Year	\$ 20,470	\$ 11,441	\$ (9,029)

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 19,000	\$ 22,358	\$ 3,358
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	19,249	18,427	822
Capital Outlay	8,535	-	8,535
Total Expenditures	27,784	18,427	9,357
Net Change in Fund Balance	(8,784)	3,931	12,715
Fund Balance Beginning of Year	22,335	22,335	-
Prior Year Encumbrances Appropriated	8,784	8,784	-
Fund Balance End of Year	\$ 22,335	\$ 35,050	\$ 12,715

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	Probate Court Security Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 17,400	\$ (2,600)
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	26,075	25,811	264
Other	1,055	1,050	5
Total Expenditures	27,130	26,861	269
Net Change in Fund Balance	(7,130)	(9,461)	(2,331)
Fund Balance Beginning of Year	156,103	156,103	-
Prior Year Encumbrances Appropriated	2,130	2,130	-
Fund Balance End of Year	\$ 151,103	\$ 148,772	\$ (2,331)

	Sheriff Law Enforcement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 269,411	\$ 281,739	\$ 12,328
Licenses and Permits	160,000	193,511	33,511
Intergovernmental	293,295	293,295	-
Interest	50	1,409	1,359
Total Revenues	722,756	769,954	47,198
Expenditures			
Current:			
Public Safety			
Personal Services	283,058	147,462	135,596
Materials and Supplies	8,145	6,682	1,463
Contractual Services	476,306	466,530	9,776
Other	122,305	120,090	2,215
Total Expenditures	889,814	740,764	149,050
Net Change in Fund Balance	(167,058)	29,190	196,248
Fund Balance Beginning of Year	574,873	574,873	-
Prior Year Encumbrances Appropriated	104,059	104,059	-
Fund Balance End of Year	\$ 511,874	\$ 708,122	\$ 196,248

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

Board of Election Special Election

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 32,107	\$ 32,107
Net Change in Fund Balance	-	32,107	32,107
Fund Balance Beginning of Year	24,631	24,631	-
Fund Balance End of Year	<u>\$ 24,631</u>	<u>\$ 56,738</u>	<u>\$ 32,107</u>

Probate Court Elder Justice Innovation Grant

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 312,550	\$ 252,336	\$ (60,214)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	268,522	219,734	48,788
Materials and Supplies	700	659	41
Contractual Services	37,030	36,058	972
Other	6,298	5,880	418
Total Expenditures	<u>312,550</u>	<u>262,331</u>	<u>50,219</u>
Net Change in Fund Balance	-	(9,995)	(9,995)
Fund Balance Beginning of Year	9,995	9,995	-
Fund Balance End of Year	<u>\$ 9,995</u>	<u>\$ -</u>	<u>\$ (9,995)</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, 2017

Geographical Information Systems

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

Board of Elections

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 18,905	\$ 18,905	\$ -
<i>Fund Balance End of Year</i>	\$ 18,905	\$ 18,905	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	<i>Special Assessment Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Special Assessments	\$ 450,000	\$ 442,039	\$ (7,961)
Interest	-	380	380
<i>Total Revenues</i>	<u>\$ 450,000</u>	<u>\$ 442,419</u>	<u>\$ (7,581)</u>
<i>Expenditures</i>			
Debt Service			
Principal Retirement	642,834	284,698	358,136
Interest and Fiscal Charges	-	140,422	(140,422)
<i>Total Expenditures</i>	<u>642,834</u>	<u>425,120</u>	<u>217,714</u>
<i>Net Change in Fund Balance</i>	(192,834)	17,299	210,133
<i>Fund Balance Beginning of Year</i>	<u>192,834</u>	<u>192,834</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 210,133</u>	<u>\$ 210,133</u>

	<i>General Obligation Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Expenditures</i>			
Debt Service			
Principal Retirement	\$ 200,940	\$ -	\$ 200,940
<i>Net Change in Fund Balance</i>	(200,940)	-	200,940
<i>Fund Balance Beginning of Year</i>	<u>200,940</u>	<u>200,940</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<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, 2017

	Jail Capital Improvements		
	Final Budget	Actual	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		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 60,000	\$ 60,000
Expenditures			
Capital Outlay			
Capital Outlay	300,000	294,333	5,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	(300,000)	(234,333)	65,667
Other Financing Sources			
Transfers In	275,000	292,000	17,000
Net Change in Fund Balance	(25,000)	57,667	82,667
Fund Balance Beginning of Year	26,801	26,801	-
Fund Balance End of Year	<u>\$ 1,801</u>	<u>\$ 84,468</u>	<u>\$ 82,667</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	Courthouse Restoration		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Uses			
Transfers Out	\$ (279)	\$ (279)	\$ -
Net Change in Fund Balance	(279)	(279)	-
Fund Balance Beginning of Year	279	279	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Engineer's Construction		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 4,395,070	\$ 2,245,574	\$ (2,149,496)
Expenditures			
Capital Outlay			
Capital Outlay	5,942,184	3,289,063	2,653,121
Other Financing Sources			
Proceeds of OPWC Loans	1,547,114	1,043,489	(503,625)
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, 2017

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 12,235	\$ 12,236	\$ 1
Other	28,000	31,932	3,932
Total Revenues	<u>40,235</u>	<u>44,168</u>	<u>3,933</u>
Expenditures			
Capital Outlay			
Capital Outlay	5,317,813	4,437,334	880,479
Other Financing Sources			
Sale of Capital Assets	75,000	87,687	12,687
Transfers In	1,350,000	2,100,000	750,000
Total Other Financing Sources	<u>1,425,000</u>	<u>2,187,687</u>	<u>762,687</u>
Net Change in Fund Balance	(3,852,578)	(2,205,479)	1,647,099
Fund Balance Beginning of Year	6,544,556	6,544,556	-
Prior Year Encumbrances Appropriated	317,813	317,813	-
Fund Balance End of Year	<u>\$ 3,009,791</u>	<u>\$ 4,656,890</u>	<u>\$ 1,647,099</u>

	<i>Countywide Public Safety Communications System Project</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay	\$ 12,000,000	\$ 12,000,000	\$ -
Deficiency of Revenues Under Expenditures	(12,000,000)	(12,000,000)	-
Other Financing Sources (Uses)			
Bond Anticipation Notes Issued	12,000,000	12,000,000	-
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, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2017

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 760,750	\$ 713,816	\$ (46,934)
Other Operating Revenues	-	2,800	2,800
Total Revenues	<u>760,750</u>	<u>716,616</u>	<u>(44,134)</u>
Expenses			
Personal Services	207,200	184,167	23,033
Contractual Services	509,773	491,297	18,476
Materials and Supplies	31,745	21,675	10,070
Other Operating Expenses	6,944	2,615	4,329
Capital Outlay	37,200	-	37,200
Debt Service			
Principal Retirement	29,000	-	29,000
Total Expenses	<u>821,862</u>	<u>699,754</u>	<u>122,108</u>
Change in Fund Equity	(61,112)	16,862	77,974
Fund Equity Beginning of Year	863,205	863,205	-
Prior Year Encumbrances Appropriated	<u>44,772</u>	<u>44,772</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 846,865</u>	<u>\$ 924,839</u>	<u>\$ 77,974</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, 2017

<i>Sheriff's Webcheck Service</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,000	\$ 42,246	\$ 17,246
Expenses			
Personal Services	2,000	-	2,000
Contractual Services	-	-	-
Materials and Supplies	12,000	6,479	5,521
Other Operating Expenses	46,892	38,295	8,597
Total Expenses	60,892	44,774	16,118
Other Financing Sources			
Intergovernmental	39,380	39,380	-
Change in Fund Equity	3,488	36,852	33,364
Fund Equity Beginning of Year	118,318	118,318	-
Prior Year Encumbrances Appropriated	15,892	15,892	-
Fund Equity End of Year	\$ 137,698	\$ 171,062	\$ 33,364

<i>Auditor's License Bureau</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Non-Operating Revenue			
Transfers Out	\$ (342,174)	\$ (342,174)	\$ -
Change in Fund Equity	(342,174)	(342,174)	-
Fund Equity Beginning of Year	342,174	342,174	-
Fund Equity End of Year	\$ -	\$ -	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
 Budget and Actual (Non-GAAP Basis)
 For the Year Ended December 31, 2017

	<i>Self Insurance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 19,837,692	\$ 19,657,547	\$ (180,145)
Other Operating Revenues	-	1,740,978	1,740,978
Total Revenues	<u>19,837,692</u>	<u>21,398,525</u>	<u>1,560,833</u>
Expenses			
Personal Services	211,498	208,873	2,625
Contractual Services	179,322	159,799	19,523
Claims	21,117,400	20,957,280	160,120
Materials and Supplies	2,615	1,199	1,416
Other Operating Expenses	3,160	2,378	782
Total Expenses	<u>21,513,995</u>	<u>21,329,529</u>	<u>184,466</u>
Change in Fund Equity	(1,676,303)	68,996	1,745,299
Fund Equity Beginning of Year	4,340,719	4,340,719	-
Prior Year Encumbrances Appropriated	713,899	713,899	-
Fund Equity End of Year	<u>\$ 3,378,315</u>	<u>\$ 5,123,614</u>	<u>\$ 1,745,299</u>

	<i>Workers' Compensation</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 900,000	\$ 1,119,578	\$ 219,578
Other Operating Revenues	200,000	901,769	701,769
Total Revenues	<u>1,100,000</u>	<u>2,021,347</u>	<u>921,347</u>
Expenses			
Personal Services	138,500	130,966	7,534
Contractual Services	1,357,134	1,328,406	28,728
Claims	44,002	44,002	-
Materials and Supplies	1,025	25	1,000
Other Operating Expenses	266,500	2,000	264,500
Total Expenses	<u>1,807,161</u>	<u>1,505,399</u>	<u>301,762</u>
Change in Fund Equity	(707,161)	515,948	1,223,109
Fund Equity Beginning of Year	1,356,432	1,356,432	-
Prior Year Encumbrances Appropriated	76,160	76,160	-
Fund Equity End of Year	<u>\$ 725,431</u>	<u>\$ 1,948,540</u>	<u>\$ 1,223,109</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2017

	<i>George C. Brissel</i>		
	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>

	<i>Board of Developmental Disabilities Gifts & Donations</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Equity Beginning of Year</i>	\$ 125,450	\$ 125,450	\$ -
<i>Fund Equity End of Year</i>	<u>\$ 125,450</u>	<u>\$ 125,450</u>	<u>\$ -</u>



Statistical Section

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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III. STATISTICAL SECTION

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

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2017
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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.

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Operating Information

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

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STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 192,673,550	\$ 191,715,022	\$ 185,091,691	\$ 182,605,662	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990	\$ 160,060,611	\$ 153,723,551	\$ 149,914,590
Restricted										
Capital Projects	676,768	7,471,923	6,025,095	4,151,556	2,154,475	1,421,349	1,953,786	429,126	144,126	144,126
Debt Service	1,721,154	1,939,829	2,164,426	2,016,418	1,872,150	2,516,891	5,668,451	5,858,317	2,932,354	3,209,740
Other Purposes	151,073,369	150,840,605	138,314,223	142,553,390	138,382,551	131,044,509	117,859,466	115,699,339	102,232,991	92,000,325
Unrestricted	(61,409,857)	(55,313,098)	(50,082,364)	(50,641,493)	26,976,357	22,870,631	21,706,774	27,684,015	26,287,989	14,959,869
<i>Total Governmental Activity Net Position</i>	<u>284,734,984</u>	<u>296,654,281</u>	<u>281,513,071</u>	<u>280,685,533</u>	<u>349,414,636</u>	<u>334,932,238</u>	<u>313,344,467</u>	<u>309,731,408</u>	<u>285,321,011</u>	<u>260,228,650</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	122,294,843	116,729,837	115,107,013	113,564,772	112,729,100	100,316,438	100,562,933	99,885,543	97,890,013	98,265,965
Unrestricted	31,779,773	33,562,456	27,427,800	24,279,638	23,282,172	23,795,764	19,271,750	17,549,742	17,209,308	14,450,326
<i>Total Business-Type Activity Net Position</i>	<u>154,074,616</u>	<u>150,292,293</u>	<u>142,534,813</u>	<u>137,844,410</u>	<u>136,011,272</u>	<u>124,112,202</u>	<u>119,834,683</u>	<u>117,435,285</u>	<u>115,099,321</u>	<u>112,716,291</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	314,968,393	308,444,859	300,198,704	296,170,434	292,758,203	277,395,296	266,718,923	259,946,154	251,613,564	248,180,555
Restricted	153,471,291	160,252,357	146,503,744	148,721,364	142,409,176	134,982,749	125,481,703	105,309,740	105,309,741	95,354,191
Unrestricted	(29,630,084)	(21,750,642)	(22,654,564)	(26,361,855)	50,258,529	46,666,395	40,978,524	45,233,757	43,497,297	29,410,195
<i>Total Primary Government</i>	<u>\$ 438,809,600</u>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>	<u>\$ 418,529,943</u>	<u>\$ 485,425,908</u>	<u>\$ 459,044,440</u>	<u>\$ 433,179,150</u>	<u>\$ 427,166,693</u>	<u>\$ 400,420,332</u>	<u>\$ 372,944,941</u>

Source: Stark County Auditor

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

Note: GASB 68 was implemented in 2015 and caused a negative unrestricted fund balance in governmental activities. 2013 and prior do not reflect the implementation of GASB 68.

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Program Revenues										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 16,172,175	\$ 15,054,999	\$ 13,998,456	\$ 13,698,401	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274	\$ 11,541,299	\$ 13,364,708	\$ 12,925,934
Judicial	6,138,189	6,362,009	6,620,890	6,676,677	6,682,698	7,130,497	6,240,407	7,129,824	5,742,269	5,304,446
Public Safety	7,669,355	5,589,413	5,462,101	5,361,434	5,460,231	5,029,504	4,370,523	4,783,600	4,414,237	4,411,631
Public Works	311,298	130,914	144,494	168,201	148,295	114,917	114,353	107,248	115,664	99,911
Health	2,653,555	1,729,079	1,902,404	1,756,557	1,791,957	1,387,900	1,331,491	1,360,410	2,093,756	3,561,864
Human Services	1,423,884	1,301,167	1,225,577	1,454,155	1,217,553	1,341,447	1,281,782	1,194,941	1,210,993	2,573,947
Intergovernmental	-	-	-	-	-	78,097	81,672	81,650	77,913	80,774
<i>Total Charges for Services</i>	<u>34,368,456</u>	<u>30,167,581</u>	<u>29,353,922</u>	<u>29,115,425</u>	<u>29,177,437</u>	<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>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	247,960	145,065	83,735	111,659	3,980	132,733	-	1,171,234	3,938,487	896,183
Judicial	1,340,990	1,078,115	1,063,503	751,034	317,483	237,580	259,272	350,499	212,179	223,819
Public Safety	7,252,012	4,900,031	4,574,155	4,599,760	6,063,809	5,177,658	4,301,192	3,993,096	8,994,901	5,217,805
Public Works	12,499,441	14,273,531	15,799,294	11,461,704	11,768,773	15,371,293	19,476,332	17,440,944	15,926,703	16,050,955
Health	40,645,538	50,312,790	43,618,842	45,755,452	48,262,796	51,612,551	51,044,852	61,912,126	57,616,964	40,875,160
Human Services	44,297,048	42,539,985	39,656,298	44,116,911	39,361,546	36,121,824	34,997,044	42,632,176	53,477,821	57,237,846
<i>Total Operating Grants, Contributions & Interest</i>	<u>106,282,989</u>	<u>113,249,517</u>	<u>104,795,827</u>	<u>106,796,520</u>	<u>105,778,387</u>	<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>
Capital Grants and Contribution										
Public Works	1,813,393	9,125,096	5,213,633	5,746,369	9,878,738	9,941,541	8,113,840	13,213,520	9,367,575	4,508,894
Health	60,000	-	-	-	-	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>1,873,393</u>	<u>9,125,096</u>	<u>5,213,633</u>	<u>5,746,369</u>	<u>9,878,738</u>	<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>
<i>Total Governmental Revenues</i>	<u>\$ 142,524,838</u>	<u>\$ 152,542,194</u>	<u>\$ 139,363,382</u>	<u>\$ 141,658,314</u>	<u>\$ 144,834,562</u>	<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>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	28,191,617	27,395,569	25,445,985	24,698,405	21,870,301	21,687,158	21,513,105	21,349,721	21,335,953	20,693,375
Water	767,729	771,436	706,998	666,661	702,965	685,037	654,627	678,582	663,841	635,154
Sheriff's Webcheck	42,246	32,316	29,628	23,087	17,552	17,872	23,072	24,410	34,924	38,551
Auditor's License Bureau	-	-	-	21,235	465,053	432,053	406,387	381,795	323,954	99,986
<i>Total Charges for Services</i>	<u>29,001,592</u>	<u>28,199,321</u>	<u>26,182,611</u>	<u>25,409,388</u>	<u>23,055,871</u>	<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>
Operating and Capital Grants and Contribution										
Sewer	2,397,309	951,967	510,000	626,545	4,215,837	611,142	619,256	1,624,314	1,077,984	863,552
Water	-	-	-	14,320	-	-	-	-	-	-
Sheriff's Webcheck	39,380	-	29,880	13,778	4,055	-	-	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<u>2,436,689</u>	<u>951,967</u>	<u>539,880</u>	<u>654,643</u>	<u>4,219,892</u>	<u>611,142</u>	<u>619,256</u>	<u>1,624,314</u>	<u>1,077,984</u>	<u>863,552</u>
<i>Total Business-Type Revenues</i>	<u>31,438,281</u>	<u>29,151,288</u>	<u>26,722,491</u>	<u>26,064,031</u>	<u>27,275,763</u>	<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>
<i>Total Primary Government Program Revenue</i>	<u>\$ 173,963,119</u>	<u>\$ 181,693,482</u>	<u>\$ 166,085,873</u>	<u>\$ 167,722,345</u>	<u>\$ 172,110,325</u>	<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>

(continued)

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Expenses	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 28,296,134	\$ 30,036,781	\$ 28,211,176	\$ 29,878,817	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295	\$ 27,652,672	\$ 27,297,677	\$ 20,726,938
Judicial	19,105,073	17,153,700	16,924,005	16,811,429	16,307,480	16,001,231	15,400,907	16,259,692	16,619,845	16,508,346
Public Safety	43,830,995	38,436,391	33,410,168	28,867,341	28,923,865	25,848,648	24,784,577	27,189,232	28,967,133	29,035,723
Public Works	28,611,333	23,137,045	24,495,192	24,734,079	24,306,962	21,617,023	23,047,381	23,379,836	23,122,493	21,293,041
Health	83,988,790	79,957,016	83,135,296	82,758,053	81,242,868	85,103,577	85,133,253	84,524,663	84,924,805	81,485,624
Human Services	58,793,151	56,939,955	60,254,313	53,343,216	49,962,740	47,451,793	50,187,453	54,445,251	65,846,396	70,606,830
Other	-	-	-	-	-	348,355	61,740	-	-	943,632
Intergovernmental	-	-	-	-	-	81,216	80,938	79,888	78,984	6,874,483
Interest and Fiscal Charges	150,296	166,944	191,168	211,834	237,871	390,438	314,500	204,749	219,165	287,439
Issuance Costs	-	-	-	-	-	-	-	39,378	-	-
<i>Total Governmental Program Expenses</i>	<u>262,775,772</u>	<u>245,827,832</u>	<u>246,621,318</u>	<u>236,604,769</u>	<u>228,394,489</u>	<u>220,353,684</u>	<u>224,513,044</u>	<u>233,775,361</u>	<u>247,076,498</u>	<u>247,762,056</u>
<i>Business-Type Expenses:</i>										
Sewer	26,780,716	20,659,280	21,168,737	20,264,731	21,435,575	19,833,857	19,795,528	20,779,522	20,085,452	20,044,904
Water	622,199	848,763	871,128	840,246	652,905	766,593	782,066	729,126	739,637	745,422
Molly	-	-	27,336	233	233	233	233	233	233	233
Sheriff's Webcheck	39,531	24,670	11,906	9,693	16,060	36,721	23,249	29,987	22,295	26,926
Auditor's License Bureau	-	-	-	44,565	403,397	357,926	297,262	288,313	269,662	139,660
<i>Total Business-Type Expenses</i>	<u>27,442,446</u>	<u>21,532,713</u>	<u>22,079,107</u>	<u>21,159,468</u>	<u>22,508,170</u>	<u>20,995,330</u>	<u>20,898,338</u>	<u>21,827,181</u>	<u>21,117,279</u>	<u>20,957,145</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 290,218,218</u>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>	<u>\$ 257,764,237</u>	<u>\$ 250,902,659</u>	<u>\$ 241,349,014</u>	<u>\$ 245,411,382</u>	<u>\$ 255,602,542</u>	<u>\$ 268,193,777</u>	<u>\$ 268,719,201</u>
Net (Expense)/Revenue										
Governmental Activities	(120,250,934)	(93,285,638)	(107,257,936)	(94,946,455)	(83,559,927)	(72,005,044)	(80,014,010)	(66,862,794)	(70,522,328)	(93,792,887)
Business-Type Activities	3,995,835	7,618,575	4,643,384	4,904,563	4,767,593	2,437,932	2,318,109	2,231,641	2,319,377	1,373,473
<i>Total Primary government net expense</i>	<u>(116,255,099)</u>	<u>(85,667,063)</u>	<u>(102,614,552)</u>	<u>(90,041,892)</u>	<u>(78,792,334)</u>	<u>(69,567,112)</u>	<u>(77,695,901)</u>	<u>(64,631,153)</u>	<u>(68,202,951)</u>	<u>(92,419,414)</u>
General Revenues										
<i>Governmental Revenues</i>										
<i>Property Taxes</i>										
General Purposes	14,353,549	13,977,904	12,657,423	12,428,299	12,485,950	13,727,907	13,628,623	12,956,140	13,384,410	14,667,418
Developmental Disabilities	29,865,904	29,338,193	28,309,379	27,770,824	27,722,491	28,808,507	28,337,364	28,246,152	18,830,418	19,979,309
Emergency Services	580,540	571,752	554,030	544,151	543,446	544,844	536,497	535,062	527,204	551,042
Mental Health	6,023,773	5,915,794	5,741,567	5,642,190	5,675,346	6,310,013	6,230,441	6,230,275	4,646,607	4,828,872
Children's Services	8,435,104	8,294,977	8,101,348	7,906,576	7,923,068	8,370,315	8,285,663	8,266,992	8,157,590	8,602,472
Sales and Use Taxes	33,471,814	33,503,984	32,906,197	32,091,842	29,876,377	22,986,301	9,495,492	20,223,966	29,947,904	15,148,999
Grants and Entitlements not Restricted to Specific Programs	9,796,959	9,593,479	8,875,245	8,776,193	7,735,363	7,839,052	8,864,042	9,501,713	5,906,407	8,601,827
Premium on Debt Issued	-	-	-	-	-	-	-	19,433	-	-
Gain on Sale of Capital Asset	-	-	-	-	-	3,136	-	-	1,765,187	-
Investment Earnings	1,594,463	1,638,767	1,042,676	931,681	541,889	1,037,341	1,540,817	1,849,388	2,096,438	5,120,020
Miscellaneous	3,867,357	5,591,998	9,897,609	4,515,939	5,538,395	5,775,906	6,722,592	4,218,910	10,352,524	7,545,658
<i>Total Governmental Revenues</i>	<u>107,989,463</u>	<u>108,426,848</u>	<u>108,085,474</u>	<u>100,607,695</u>	<u>98,042,325</u>	<u>95,403,322</u>	<u>83,641,531</u>	<u>92,048,031</u>	<u>95,614,689</u>	<u>85,045,617</u>
<i>Business-Type Revenues</i>										
Premium on Debt Issued	-	-	-	-	-	-	-	51,310	-	-
Miscellaneous	128,662	138,905	47,019	42,466	42,805	29,080	66,827	53,013	63,653	133,367
<i>Total Business-Type Revenues</i>	<u>128,662</u>	<u>138,905</u>	<u>47,019</u>	<u>42,466</u>	<u>42,805</u>	<u>29,080</u>	<u>66,827</u>	<u>104,323</u>	<u>63,653</u>	<u>133,367</u>
<i>Transfers</i>	<u>(342,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>14,462</u>	<u>-</u>	<u>-</u>	<u>(70,527)</u>
<i>Total General Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,152,354</u>	<u>95,678,342</u>	<u>85,178,984</u>
Extraordinary Item	-	-	-	-	-	-	-	-	-	(1,107,130)
<i>Total General Revenues and Extraordinary Item</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,152,354</u>	<u>95,678,342</u>	<u>84,071,854</u>
Transfers	342,174	-	-	-	-	10	(14,462)	-	-	70,527
<i>Change in Net Position</i>										
Governmental Activities	\$ (11,919,297)	\$ 15,141,210	\$ 827,538	\$ 5,661,240	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059	\$ 25,185,237	\$ 25,092,361	\$ (9,783,873)
Business-Type Activities	3,782,323	7,757,480	4,690,403	4,947,029	4,810,398	2,467,002	2,399,398	2,335,964	2,383,030	1,436,313
<i>Total Primary Government</i>	<u>\$ (8,136,974)</u>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>	<u>\$ 10,608,269</u>	<u>\$ 19,292,796</u>	<u>\$ 25,865,290</u>	<u>\$ 6,012,457</u>	<u>\$ 27,521,201</u>	<u>\$ 27,475,391</u>	<u>\$ (8,347,560)</u>

Source: Stark County Auditor

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

Fund Balances	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>General Fund</i>					
Nonspendable	\$ 1,880,719	\$ 1,449,912	\$ 1,254,896	\$ 1,317,935	\$ 1,398,036
Committed	3,786,832	3,024,704	2,502,206	1,703,979	1,100,153
Assigned	8,933,840	3,573,713	4,905,509	2,681,124	4,404,094
Unassigned	7,145,025	8,631,302	8,463,295	11,289,505	11,308,056
Reserved	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A
<i>Total General Fund Balances</i>	<u>\$ 21,746,416</u>	<u>\$ 16,679,631</u>	<u>\$ 17,125,906</u>	<u>\$ 16,992,543</u>	<u>\$ 18,210,339</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 1,957,478	\$ 2,260,794	\$ 2,163,546	\$ 2,676,051	\$ 1,981,377
Restricted	119,238,169	111,194,025	104,521,652	107,138,021	101,514,442
Committed	6,508,123	6,747,674	5,126,179	3,311,145	2,579,427
Assigned	6,775	6,775	6,775	-	6,775
Unassigned	(3,141,066)	(185,446)	(493,465)	(456,223)	(193,581)
Reserved	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A
<i>Total Other Governmental Fund Balances</i>	<u>\$ 124,569,479</u>	<u>\$ 120,023,822</u>	<u>\$ 111,324,687</u>	<u>\$ 112,668,994</u>	<u>\$ 105,888,440</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2016, 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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	2,027,444	\$ 3,127,814	\$ 3,052,608	N/A	N/A
	772,835	877,069	755,080	N/A	N/A
	6,369,772	8,749,254	5,036,743	N/A	N/A
	8,209,521	3,115,142	10,244,923	N/A	N/A
N/A	N/A	N/A	N/A	2,268,002	2,385,736
N/A	N/A	N/A	N/A	<u>13,572,152</u>	<u>5,008,022</u>
\$	<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>
\$	2,048,857	\$ 1,984,456	\$ 1,980,602	N/A	N/A
	95,632,821	89,790,305	81,545,184	N/A	N/A
	1,572,818	2,065,900	2,158,822	N/A	N/A
	6,775	6,775	-	N/A	N/A
	(162,244)	-	-	N/A	N/A
N/A	N/A	N/A	N/A	19,295,425	21,564,631
N/A	N/A	N/A	N/A	<u>48,458,987</u>	<u>41,401,819</u>
\$	<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>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Property and Other Local Taxes	\$ 59,510,453	\$ 58,244,262	\$ 55,217,131	\$ 54,129,365	\$ 53,625,012
Permissive Sales Tax	33,596,246	33,528,718	32,751,360	31,979,828	29,680,931
Charges for Services	32,656,691	28,639,427	27,730,525	27,182,526	27,278,072
Licenses and Permits	457,098	299,185	251,894	233,296	314,850
Fines and Forfeitures	882,709	927,782	1,055,664	1,148,721	1,135,947
Intergovernmental	119,630,628	126,895,115	119,429,871	122,703,405	121,185,821
Special Assessments	454,108	510,596	620,236	600,451	618,987
Interest	1,599,591	1,641,268	1,043,176	931,834	542,138
Rent	371,971	320,208	315,833	550,887	467,689
Other	3,949,886	5,573,051	9,902,979	4,300,640	5,771,905
Total Revenues	<u>253,109,381</u>	<u>256,579,612</u>	<u>248,318,669</u>	<u>243,760,953</u>	<u>240,621,352</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	30,317,103	31,373,763	30,944,118	30,002,334	27,254,771
Judicial	17,510,744	16,550,976	16,978,858	17,034,234	16,310,522
Public Safety	37,358,004	36,145,293	31,904,263	28,706,948	27,442,927
Public Works	18,407,971	16,712,943	18,567,706	17,767,151	19,500,169
Health	82,787,301	78,843,112	83,414,868	82,613,279	80,428,676
Human Services	53,792,337	56,989,106	59,566,352	54,167,000	49,892,891
Other	-	-	-	238,734	-
Capital Outlay	16,099,052	10,979,920	7,474,888	7,296,981	10,883,976
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	569,764	604,615	1,220,281	1,046,191	1,298,678
Interest and Fiscal Charges	150,294	166,944	191,168	211,834	237,871
Issuance Costs	-	-	-	-	-
Total Expenditures	<u>256,992,570</u>	<u>248,366,672</u>	<u>250,262,502</u>	<u>239,084,686</u>	<u>233,250,481</u>
Excess of Revenues Over (Under) Expenditures	(3,883,189)	8,212,940	(1,943,833)	4,676,267	7,370,871
Other Financing Sources (Uses)					
Transfers In	2,734,574	3,500,000	4,070,000	2,350,000	1,880,000
Proceeds from Loans	1,043,489	-	-	600,000	172,408
Proceeds from Sale of Capital Assets	109,968	39,920	136,345	286,491	76,901
Inception of Capital Lease	-	-	523,846	-	-
Transfers Out	(2,392,400)	(3,500,000)	(4,070,000)	(2,350,000)	(1,880,000)
Proceeds of Bond Anticipation Notes	12,000,000	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>13,495,631</u>	<u>39,920</u>	<u>660,191</u>	<u>886,491</u>	<u>249,309</u>
Extraordinary	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 9,612,442</u>	<u>\$ 8,252,860</u>	<u>\$ (1,283,642)</u>	<u>\$ 5,562,758</u>	<u>\$ 7,620,180</u>
Debt Service as a Percentage of Noncapital Expenditures	0.31%	0.34%	0.60%	0.56%	0.69%

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 57,106,797	\$ 56,185,752	\$ 55,600,739	\$ 49,831,845	\$ 48,113,981
20,403,559	10,733,594	22,357,457	24,059,402	15,165,363
28,446,911	24,859,849	24,866,762	26,012,183	26,609,384
162,924	121,161	118,280	130,740	125,123
1,168,340	1,017,551	981,762	562,994	652,430
123,575,939	135,239,584	151,962,425	150,854,585	136,248,661
622,740	620,052	539,945	639,461	721,425
1,037,657	1,542,041	1,850,651	2,096,438	5,120,020
316,080	336,511	323,464	327,095	349,856
<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>
<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>

23,405,244	25,045,141	27,315,200	26,473,960	20,053,140
15,726,755	15,565,920	16,597,403	16,376,811	16,753,767
26,725,577	24,272,009	27,873,870	28,951,667	27,045,819
18,091,609	21,663,175	20,785,434	18,182,018	17,514,932
84,797,155	85,022,929	83,583,620	84,120,127	81,291,464
46,868,998	50,702,956	58,205,760	66,055,378	70,796,361
348,355	61,740	-	-	943,632
12,349,956	8,396,772	11,097,607	12,546,755	7,461,021
81,216	80,938	79,888	78,984	6,874,483
1,328,698	1,357,040	553,869	450,026	592,091
406,893	315,117	203,428	220,862	289,064
-	-	<u>39,378</u>	-	-
<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>

8,267,038	4,894,947	19,552,360	8,944,445	(8,169,867)
608,954	350,000	872,419	34,397	1,445,995
259,301	-	-	2,339,501	-
46,052	47,806	79,881	1,882,863	23,958
-	-	-	67,549	-
(608,944)	(350,000)	(1,067,769)	(34,397)	(1,375,468)
-	-	2,578,072	-	-
-	-	19,433	-	-
-	-	<u>(855,000)</u>	-	-
<u>305,363</u>	<u>47,806</u>	<u>1,627,036</u>	<u>4,289,913</u>	<u>94,485</u>
-	-	-	-	(1,107,130)
<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>

0.80% 0.75% 0.32% 0.28% 0.36%

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		
2017	\$ 6,847,653,240	\$ 19,564,723,543	\$ 471,435,540	\$ 1,885,742,160	-	-	\$ 7,319,088,780	\$ 21,450,465,703	34.1	11.50
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	11.50
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50
2013	6,102,068,950	17,434,482,714	326,437,220	1,169,600,560	-	-	6,428,506,170	18,604,083,274	34.6	11.50
2012	6,835,116,050	19,528,903,000	272,777,130	1,091,108,520	-	-	7,107,893,180	20,620,011,520	34.5	11.50
2011	6,819,977,680	19,485,650,514	259,195,100	1,036,780,400	-	-	7,079,172,780	20,522,430,914	34.5	11.50
2010	6,841,753,930	19,547,868,371	259,195,100	1,036,780,400	-	-	7,100,949,030	20,584,648,771	34.5	11.50
2009	7,076,445,030	20,218,414,371	236,131,280	944,525,120	14,966,780	149,667,800	7,327,543,090	21,312,607,291	34.4	10.10
2008	7,040,139,130	20,114,683,229	224,775,160	899,100,640	207,548,295	3,320,772,720	7,472,462,585	24,334,556,589	30.7	10.10

(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 25% (2008-2009), and for tangible personal property inventory, machinery and equipment, 6.25% (2008), 0% (2009); local telephone company property placed into use after 1995 and all long distance and cellular property 15% (2008), 10% (2009); telephone company legacy property 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
County Units										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	5.40	5.40
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	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>	<u>1.40</u>
Total County Rate	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	10.10	10.10
Townships										
Bethlehem	4.00	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	14.00	14.00	11.10	11.10	8.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	9.10	9.10	9.10	9.10	6.10	6.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	6.10	6.10	6.10	6.10	6.10	6.10
Jackson	19.25	19.25	17.75	16.50	15.50	15.50	15.50	15.50	15.50	15.50
Jackson - Hills & Dales Village	11.80	11.80	10.30	10.30	9.30	9.30	9.30	9.30	9.30	9.30
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.05	16.05	16.05	15.05	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	11.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	6.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	11.00	11.00	10.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Nimishillen	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	8.00	8.00
Nimishillen - Louisville City	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-	-
Osnaburg	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Osnaburg - Canton City	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Paris	4.60	4.60	4.60	4.60	5.00	6.50	6.50	6.50	6.50	6.10
Paris - Minerva Village	0.80	0.80	0.80	0.80	1.20	2.70	2.70	2.70	2.70	2.30
Perry	16.89	16.89	14.89	12.15	12.15	12.15	12.15	12.15	12.15	12.15
Perry - Canton City	8.00	8.00	6.00	5.00	5.00	5.00	5.00	5.00	-	-
Perry - Massillon City	8.00	8.00	6.00	5.00	5.00	5.00	5.00	-	-	-
Perry - Navarre Village	8.00	8.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	17.95	15.95	13.95	12.45	12.45	12.45	12.45	12.45	12.45	12.45
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.70
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.75	4.75	5.00
Washington - Alliance City	3.10	3.10	3.10	3.10	3.10	2.60	2.60	2.85	2.85	3.10

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<u>School Districts</u>										
Alliance CSD	61.20	61.60	62.20	62.10	62.10	60.60	60.40	60.80	60.70	58.70
Brown LSD	50.80	50.80	50.70	50.70	43.50	43.50	43.50	44.10	44.10	44.10
Canton CSD	75.80	76.40	80.90	77.90	77.90	75.20	66.70	66.40	66.40	65.90
Canton LSD	55.90	55.80	57.90	58.10	50.10	50.10	50.10	50.10	50.10	50.10
Fairless LSD	48.70	49.00	50.70	50.60	50.30	49.90	50.20	50.40	50.30	50.00
Jackson LSD	51.50	52.00	53.10	53.20	53.40	53.10	53.10	52.70	47.40	49.00
Lake LSD	76.90	76.70	71.70	71.70	71.70	71.50	71.50	71.50	71.50	71.30
Louisville CSD	59.50	59.60	60.70	60.70	55.40	53.40	52.90	52.90	53.80	53.90
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	55.80	56.00	57.00	57.10	56.70	45.70	48.70	50.10	49.50	49.40
Minerva LSD	43.70	44.00	44.90	45.20	45.20	45.20	45.30	45.00	44.90	45.10
North Canton CSD	78.70	78.70	78.80	78.80	76.40	76.00	76.00	72.00	72.30	72.80
Northwest LSD	55.10	55.20	56.00	56.00	56.10	55.00	55.00	55.50	58.50	59.20
Osnaburg LSD	63.40	63.80	64.20	64.20	64.20	63.70	64.40	64.40	64.40	63.90
Perry LSD	47.90	48.30	49.10	49.20	49.20	48.40	48.40	48.40	47.80	47.40
Plain LSD	63.50	63.50	63.60	63.60	63.40	63.60	63.60	63.60	57.00	57.50
Sandy Valley LSD	48.60	48.90	50.40	50.50	50.80	50.50	50.60	50.60	50.40	51.10
Southeast LSD	49.55	49.95	50.25	51.35	51.35	51.35	51.40	44.40	44.50	44.60
Tuscarawas Valley LSD	42.60	44.00	44.60	35.80	35.90	36.00	36.00	36.10	36.10	36.30
Tuslaw LSD	64.70	65.10	65.80	66.00	66.00	65.50	65.50	59.30	59.80	59.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.60	3.60	3.80	4.10	3.80	3.70	3.70	3.70	3.70	6.00
Canton	8.40	7.40	7.40	7.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	7.40	7.40	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	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	21.90	18.90	18.90	18.90	18.90	18.90	18.90	18.15	18.15	16.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	25.50	25.50	20.50	20.50	15.50	15.50	17.50	17.50	17.50
Limaville	9.90	9.90	9.90	9.90	9.90	1.90	9.90	9.90	9.90	9.90
Magnolia	25.90	25.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	7.30	7.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	15.40	20.40	20.40	20.40	20.40	20.40	20.40	18.40	18.40	18.40
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
County Parks	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	1.70	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-
Massillon Public Library	2.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Navarre Bethlehem Joint Fire District	3.50									
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.50	0.50	0.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-
Stark County District Library	1.70	1.70	1.70	1.70	1.70	1.00	1.00	1.00	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50
Sandy Creek Joint Fire District	4.00	4.00	4.00	4.00	4.00	-	-	-	-	-

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 (2)	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2017	\$ 66,500,652	\$ 65,030,666	97.79 %	\$ 2,428,265	\$ 67,458,931	101.44 %	\$ 6,654,717	10.01 %
2016	65,268,507	63,830,082	97.80	2,227,745	66,057,827	101.21	6,956,177	10.66
2015	62,795,838	61,105,609	97.31	2,219,819	63,325,428	100.84	6,980,108	11.12
2014	62,011,496	59,750,739	96.35	2,220,288	61,971,027	99.93	6,675,713	10.77
2013	61,145,678	59,399,047	97.14	2,285,542	61,684,589	100.88	6,710,250	10.97
2012	64,817,286	62,829,528	96.93	2,517,796	65,347,323	100.82	5,975,907	9.22
2011	64,649,883	62,215,790	96.23	2,310,559	64,526,349	99.81	5,289,029	8.18
2010	64,529,849	62,347,277	96.62	1,897,195	64,244,472	99.56	4,587,641	7.11
2009	53,066,270	51,289,784	96.65	1,741,130	53,030,914	99.93	3,965,656	7.47
2008	52,423,723	50,571,104	96.47	1,693,889	52,264,993	99.70	3,382,057	6.45

(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.

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
2017	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ 295,597	0.00 %
2016	-	-	0.00	-	-	0.00	295,597	0.00
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00
2013	-	-	0.00	1,005	1,005	0.00	314,391	0.00
2012	-	-	0.00	15,769	15,769	0.00	318,139	0.00
2011	-	-	0.00	11,685	11,685	0.00	319,890	0.00
2010	84,334	84,319	99.98	48,677	132,997	157.70	320,975	380.60
2009	151,164	150,898	99.82	234,172	385,070	254.74	272,886	180.52
2008	2,160,486	2,128,496	98.52	353,663	2,482,159	114.89	1,195,495	55.33

S12

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2017		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 20,357,950	0.28%
Strip Delaware LLC	17,434,650	0.24%
Deville Developments LLC	14,002,050	0.19%
HRM Enterprises Inc	12,156,900	0.17%
Sterilite Corporation of Ohio	11,944,770	0.16%
TimkenSteel Corporation	11,125,620	0.15%
Belden Mall LLC	10,821,900	0.15%
Timken Company	10,243,730	0.14%
Alliance Ventures Inc	9,894,660	0.14%
DHSC LLC	9,056,790	0.12%
Total	\$ 127,039,020	1.74%
Total County Assessed Valuation	\$ 7,319,088,780	

2008		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Plain Local School Board of Education	\$ 21,445,940	0.29%
Strip Delaware LLC	20,462,550	0.27%
Timken Company	13,535,020	0.18%
Deville THF Massillon Development LLC	10,315,900	0.14%
Sterilite Corporation of Ohio	9,419,700	0.13%
WEA Belden LLC	8,579,460	0.11%
MC Hospital LLC	8,489,500	0.11%
Maple Street Commerce LLC	8,372,570	0.11%
Alliance Ventures Inc.	8,014,590	0.11%
Hoover Company I L P	7,696,020	0.10%
Total	\$ 116,331,250	1.56%
Total County Assessed Valuation	\$ 7,472,462,585	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2017

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 198,663,500	2.71%
Ohio Edison	97,242,710	1.33%
AEP Ohio Transmission Company Inc	83,853,220	1.15%
East Ohio Gas	44,855,740	0.61%
Aqua Ohio Inc	37,049,470	0.51%
Columbia Gas of Ohio Inc	7,873,370	0.11%
Columbia Gas Transmission	2,364,080	0.03%
Cleveland Electric Illuminating	745,340	0.01%
Northeast Ohio Natural Gas Corp	389,780	0.01%
RBS Asset Finance	175,480	0.00%
Total	\$ 473,212,690	6.47%
Total County Assessed Valuation	\$ 7,319,088,780	

2008

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 124,165,470	1.66%
Ohio Edison	34,382,380	0.46%
Aqua Ohio Inc	27,208,420	0.36%
East Ohio Gas	21,612,070	0.29%
American Transmissions Systems Inc	8,337,420	0.11%
Norfolk Southern Combined Railroad Subsidiaries	4,430,650	0.06%
Columbia Gas of Ohio Inc	2,095,000	0.03%
Columbia Gas Transmission	1,921,120	0.03%
Wheeling & Lake Erie Railway Company	805,640	0.01%
Cleveland Electric Illuminating	503,030	0.01%
Total	\$ 225,461,200	3.02%
Total County Assessed Valuation	\$ 7,472,462,585	

Source: Stark County Auditor

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

Industry	2017			2016		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 4,698,291	1	15.86%	\$ 4,558,219	1	15.51%
General Merchandise	2,949,640	2	9.96%	2,655,879	3	9.04%
Miscellaneous Store	2,945,457	3	9.94%	3,234,527	2	11.01%
Building Material and Garden	2,452,593	4	8.28%	2,305,005	5	7.84%
Accommodation and Food Services	2,160,647	5	7.29%	2,098,300	6	7.14%
Information	1,700,608	6	5.74%	1,668,411	7	5.68%
Finance and Insurance	1,403,198	7	4.74%	2,469,617	4	8.41%
Food and Beverage	1,208,343	8	4.08%	933,770	10	3.18%
Real Estate, and Rental	1,076,561	9	3.63%	987,224	8	3.36%
Administration & Support	886,357	10	2.99%	-	-	0.00%
Clothing and Clothing Access	-	-	-	942,370	9	3.21%
Total	<u>21,481,695</u>			<u>21,853,322</u>		
Total County Sales Tax	<u>\$ 29,626,821</u>		<u>72.51%</u>	<u>\$29,382,664</u>		<u>74.37%</u>

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>
2017	\$ 1,489,639	\$ 1,547,226	103.9%	\$ 162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601
2012	1,616,311	1,629,978	100.8%	170,491
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

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type
Last Ten Years

Fiscal Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 2,668,777	\$ 2,965,544	\$ 3,309,267	\$ 3,728,519	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344	\$ 5,345,029	\$ 3,945,255	\$ 4,359,512
SIB Loan	-	-	-	504,274	993,753	1,760,317	2,553,391	3,354,594	3,354,594	3,354,594
OPWC Loan	4,151,215	3,285,825	3,454,899	3,613,973	3,163,046	3,125,322	3,000,704	3,135,387	2,339,501	-
Notes	12,000,000	-	-	-	-	-	-	-	-	-
Capital Leases	199,450	294,347	386,185	-	-	-	2,185	10,654	86,809	55,130
<i>Business Type Activities</i>										
General Obligation Bonds	4,307,667	5,797,969	7,571,313	9,269,130	10,888,560	12,463,197	13,992,756	15,487,384	11,839,470	13,037,525
OPWC Loan	687,170	832,198	661,980	616,095	482,717	373,417	452,405	552,330	418,869	485,121
OWDA Loans	3,105,991	4,036,547	5,154,544	6,326,953	7,549,027	8,721,358	9,829,089	10,899,798	11,438,391	12,445,685
Intergovernmental Loans	41,405,404	10,921,058	12,388,433	13,893,672	15,417,236	-	-	-	-	-
<i>Total Primary Government</i>	<u>\$68,525,674</u>	<u>\$28,133,488</u>	<u>\$32,926,621</u>	<u>\$37,952,616</u>	<u>\$42,630,497</u>	<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>
Percentage of Personal Income (1)	0.41%	0.17%	0.21%	0.25%	0.29%	0.24%	0.28%	0.31%	0.27%	0.27%
Per Capita (2)	\$ 183.94	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68	\$ 1103.27	\$ 88.54	\$ 88.97
Percentage of actual value of taxable property (3)	0.32%	0.13%	0.17%	0.20%	0.23%	0.15%	0.16%	0.19%	0.16%	0.14%

Sources:

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

(2) Population is from the Demographic Statistics - U.S. Bureau of the Census and

Ohio Department of Development, Office of Strategic Research

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

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

STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year
December 31, 2017

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '16 Collection Year 2017	\$ 7,319,088,780	\$ 7,319,088,780
Debt Limitation	181,477,220	73,190,888
Total Outstanding Debt:		
General Obligation Bonds	4,307,667	4,307,667
Special Assessment Bonds	2,668,777	2,668,777
Notes	12,000,000	12,000,000
OWDA Loans	3,105,991	3,105,991
OPWC Loans	4,838,375	4,838,375
Intergovernmental Loans	<u>41,405,404</u>	<u>41,405,404</u>
Total	<u>68,326,214</u>	<u>68,326,214</u>
Exemptions:		
General Obligation Bonds - Enterprise	4,307,667	4,307,667
Special Assessment Bonds	2,668,777	2,668,777
Notes	12,000,000	12,000,000
OWDA Loans	3,105,991	3,105,991
OPWC Loans	4,838,375	4,838,375
Intergovernmental Loans	<u>41,405,404</u>	<u>41,405,404</u>
Total	<u>68,326,214</u>	<u>68,326,214</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 181,477,220</u>	<u>\$ 73,190,888</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>175,477,220</u>
	<u>\$ 181,477,220</u>

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Median Age (5)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)	Personal Income (4)	Per Capita Personal Income (4)
2017	372,542	41.0	56,152	5.2	\$ 16,601,652,372	\$ 44,202
2016	375,586	41.0	56,739	5.4	16,118,273,190	42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
2013	375,432	40.5	59,098	6.8	14,659,117,872	39,046
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

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 2008, 2010.
 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 2008-2011.
 2012 -2017 personal income was calculated by multiplying population and per capita personal income.
 2014 per capita personal income was increased by 3.50 percent, 2015 per capita personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was increased by 2.7 percent consistent with the Bureau of Economic Analysis for 2013 to 2014 and 2014 to 2015 and 2016 to 2017 Ohio percent change due to the unavailability of the local area data.
 (5) www.suburbanstats.org

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2017			2008		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	5,113	1	2.88%	5,150	1	2.87%
TimkenSteel Corporation	2,511	2	1.41%	3,332	2	1.86%
County of Stark	2,497	3	1.40%	2,801	3	1.56%
Mercy Medical Center	2,489	4	1.40%	2,406	4	1.34%
Freshmark, Inc.	1,900	5	1.07%	1,057	6	0.59%
Walmart	1,688	6	0.95%	-	-	-
Canton City Board of Education	1,592	7	0.90%	1,896	5	1.06%
Stark State College	1,254	8	0.71%	-	-	-
Alliance Community Hospital	1,200	9	0.67%	969	7	0.54%
The Timken Company	1,003	10	0.56%	1,361	2	0.76%
Workshops	-	-	-	760	8	0.42%
Affinity Hospital	-	-	-	755	9	0.42%
Fisher Foods	-	-	-	722	10	0.40%
Total	21,247		11.95%	21,209		11.82%
Total Employment within the County	177,800			179,400		

Source: Human Resources of Listed Companies

Note: The Timken Company split into TimkenSteel Corporation and The Timken Company in 2015.

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

Primary Government:	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government:										
Legislative and Executive	178	177	175	267	243	216	222	257	278	254
Judicial	369	322	313	277	260	276	250	257	262	263
Public Safety	309	422	403	321	333	279	261	293	308	373
Public Works	85	93	92	96	103	102	104	107	113	116
Health	544	562	621	648	679	668	651	659	673	771
Human Services	519	518	551	535	513	504	488	552	507	546
Proprietary:										
Sewer	79	81	80	75	78	73	75	75	76	80
Water	3	3	4	4	4	4	4	3	2	3
Fiduciary:										
Agency Funds	<u>411</u>	<u>354</u>	<u>338</u>	<u>383</u>	<u>393</u>	<u>377</u>	<u>390</u>	<u>397</u>	<u>441</u>	<u>395</u>
Total - Government Employees	2,497	2,532	2,577	2,606	2,606	2,499	2,445	2,600	2,660	2,801

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Ten Years

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	139	152	143	159	160	170	121	53	74	99
Recorder - number of deeds recorded	13,697	13,005	15,123	12,499	12,979	14,351	12,518	12,292	13,388	13,476
Auditor - number of parcels billed	195,088	194,859	194,573	194,526	196,893	197,148	196,136	194,262	188,522	187,734
Auditor - number of warrants issued	44,988	45,788	45,738	42,961	44,193	45,467	46,189	51,769	50,912	52,414
Judicial										
Probate Court Cases	1,441	1,405	1,545	1,376	1,371	1,926	2,486	2,433	2,695	2,840
Public Safety (Sheriff)										
Number of Traffic Stops	5,952	5,156	6,087	8,254	5,471	6,456	6,938	8,403	6,416	7,790
Number of inmates	419	414	492	422	397	290	290	281	403	386
Public Works (Engineer)										
Roads Resurfaced (miles)	59	44	40	34	40	43	30	15	26	13
Bridges Repaired	6	7	5	3	5	7	4	3	2	4
Health										
Mental Health - People Served	20,552	19,316	18,580	16,732	16,294	13,724	15,648	15,274	14,797	12,995
SCBDD - People Served in Clinic	25,387	27,862	16,726	23,599	32,608	33,064	33,064	37,297	43,460	49,166
EMA, HAZMAT AND 911-People Served	375,586	375,586	375,165	375,736	375,432	374,868	375,586	379,466	378,664	378,664
Human Services (SCDJFS)										
Children in programs	391	361	400	513	438	410	473	500	483	574
Support Dollars Collected	\$ 59,960,791	\$ 61,467,540	\$ 62,453,856	\$ 63,045,023	\$ 62,856,349	\$ 62,895,175	\$ 63,588,358	\$ 64,514,737	\$ 65,406,306	\$ 65,201,505
Number of Cases from Reports	3,506	2,892	2,572	2,778	3,135	2,829	2,689	3,204	2,868	2,815
<i>Business Activities</i>										
Sewer										
Connections	47,541	47,504	47,248	46,871	46,487	46,195	45,933	45,715	45,409	45,360
Miles	731	730	728	728	728	723	721	720	720	717

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	21	20	19	19	19	19	18	18	19	19
Public Safety										
Marked Vehicles	75	74	71	65	67	70	72	67	61	70
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	407	407	407	408	408	408	408	409	409	410
Township Roads (in miles)	1,315	1,314	1,313	1,314	1,314	1,311	1,311	1,309	1,309	1,309
Bridges	333	329	329	333	333	333	333	333	333	333
Health										
SCBDD Buildings	12	12	12	12	13	13	13	13	13	13
SCBDD Buses and Vans	87	98	104	107	107	107	101	140	132	157
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	85	84	82	82	82	80	80	80	83	80
Total Lines (in miles)	731	730	728	728	728	723	721	720	720	717
Water										
Total Lines (in miles)	46	45	45	45	45	45	45	45	45	45

Source: Stark County Departments

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Dave Yost • Auditor of State

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 14, 2018