



Stark County Government Comprehensive Annual Financial Report

For the year ended December 31, 2014

Issued by
Alan Harold
Stark County Auditor
www.starkcountyohio.gov/auditor



Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2014**



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, 2014

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June 29, 2015

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. 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, 2014. 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 will report its triennial update in tax year 2015. Many of the market areas in Stark County have recovered from the collapse in property values, as reflected in the last reappraisal. The results of the update will be shared with the public this summer and through the fall. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

rich history in manufacturing, only Timken Company, Diebold and Republic Engineered Steels Inc. 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 5.2% as of April 2015. For the first time in many years, major investments in corporate infrastructure are taking place, including the completion of the Timken Company's Research Center in Jackson Township, the creation of the Chesapeake complex in Louisville, and the development of the Baker-Hughes industrial park in Massillon. In each of these projects, and many unmentioned, there have been strong public-private arrangements for the benefit of all.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 225,000 visitors annually. The Hall celebrated its 50th Anniversary in 2013 and completed a significant renovation and expansion. Plans for a new Hall of Fame Village were recently released and all of the County looks forward to this project coming to fruition. 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. 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 completion of the Timken Company campus in Jackson Township and expansion of Timken Steel's Faircrest plant are notable accomplishments in the past year. The County has increased its hotel space by 30% over the past year to now over 2,500 beds available. 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. In early 2012, the Stark County Land Reutilization Corporation ("land bank") was formed to work with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis. The results of these efforts include the demolition of 494 abandoned units to date.

Improving Accountability

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. The Auditor and Treasurer continue to hold monthly meetings with the Commissioners in an effort to keep both the board and the public aware of the County's financial condition. The Auditor's Office continues to find ways to streamline its processes and will introduce paperless payroll and human resources management in 2015.

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, 2013.

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

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

Additionally, the Auditor of State of Ohio presented its third consecutive "Award with Distinction" to our office for our excellent results of the audit for the year ended December 31, 2013. 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, 2014

COUNTY COMMISSIONERS

Thomas M. Bernabei
Janet Weir Creighton
Richard R. Regula

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Nancy S. Reinbold

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

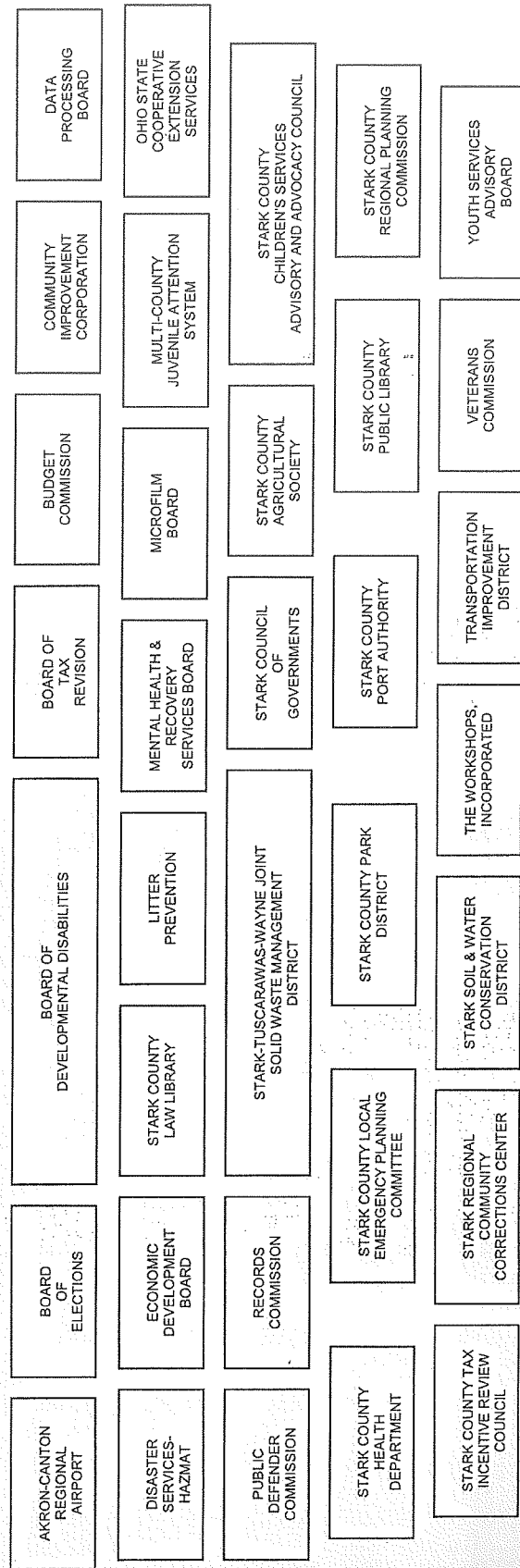
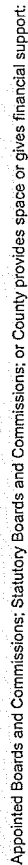
PROBATE COURT JUDGE

Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

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

VOTERS OF STARK COUNTY





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, 2013

A handwritten signature in black ink, reading "Jeffrey R. Egan". The signature is written in a cursive, flowing style.

Executive Director/CEO

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio, (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represent .31 percent, 2.97 percent, and 6.29 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for The Workshops, Incorporated, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component units, and the remaining fund information of Stark County, Ohio, as of December 31, 2014, 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* 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, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Dave Yost". The signature is fluid and cursive, with the first name "Dave" and last name "Yost" clearly distinguishable.

Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2015

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STARK COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2014

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, 2014. Please read it in conjunction with the County's basic financial statements, which begin on page 17.

FINANCIAL HIGHLIGHTS

- The County's net position increased by \$11 million as a result of this year's operations. Net position of business-type activities increased by \$5 million, or 4 percent, and net position of governmental activities increased by \$6 million, or 2 percent.
- All revenues related to governmental activities totaled \$242 million. General revenues accounted for \$100 million or 42 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$142 million or 58 percent of the total.
- The County had \$237 million in expenses related to governmental activities: only \$142 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$100 million, of which \$86 million was tax revenue with the remaining \$14 million from interest, grants, entitlements, gain on sale of capital assets and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

Our analysis of the County as a whole begins on page 7. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets, liabilities and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2014*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2014

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

THE COUNTY AS A WHOLE

The *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2014 compared to 2013:

Table 1
Net Position
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2014</i>	<i>2013</i>	<i>2014</i>	<i>2013</i>	<i>2014</i>	<i>2013</i>
Assets						
<i>Current and Other Assets</i>	\$ 256.6	\$ 253.2	\$ 28.9	\$ 25.2	\$ 285.5	\$ 278.4
<i>Capital Assets, Net</i>	<u>187.8</u>	<u>185.9</u>	<u>144.1</u>	<u>148.4</u>	<u>331.9</u>	<u>334.3</u>
Total Assets	<u>\$ 444.4</u>	<u>\$ 439.1</u>	<u>\$ 173.0</u>	<u>\$ 173.6</u>	<u>\$ 617.4</u>	<u>\$ 612.7</u>
Liabilities						
<i>Other Liabilities</i>	12.3	12.8	1.4	2.7	13.7	15.5
<i>Long-Term Liabilities</i>						
<i>Due Within One Year</i>	8.9	9.0	4.6	4.8	13.5	13.8
<i>Due in More Than One</i>	<u>13.6</u>	<u>14.0</u>	<u>26.1</u>	<u>30.1</u>	<u>39.7</u>	<u>44.1</u>
Total Liabilities	<u>34.8</u>	<u>35.8</u>	<u>32.1</u>	<u>37.6</u>	<u>66.9</u>	<u>73.4</u>
<i>Deferred Inflows of Resources</i>	<u>54.5</u>	<u>53.9</u>	<u>-</u>	<u>-</u>	<u>54.5</u>	<u>53.9</u>
Net Position						
<i>Net Investment in Capital Assets</i>	182.6	180.0	113.5	112.7	296.1	292.7
<i>Restricted</i>						
<i>Capital Projects</i>	4.2	2.1	-	-	4.2	2.1
<i>Debt Service</i>	2.0	1.9	-	-	2.0	1.9
<i>Special Programs</i>	142.6	138.4	-	-	142.6	138.4
<i>Unrestricted</i>	<u>23.7</u>	<u>27.0</u>	<u>27.4</u>	<u>23.3</u>	<u>51.1</u>	<u>50.3</u>
Total Net Position	<u>\$ 355.1</u>	<u>\$ 349.4</u>	<u>\$ 140.9</u>	<u>\$ 136.0</u>	<u>\$ 496.0</u>	<u>\$ 485.4</u>

Over time, net position may serve as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$496 million (\$355 million in governmental activities and \$141 million in business-type activities) at the close of the year. The County's combined net position changed from a year ago, increasing from \$485 million to \$496 million. Governmental activities increased 2 percent (\$355 million compared to \$349 million) and business-type activities increased by 4 percent (\$141 million compared to \$136 million). The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted, and Unrestricted.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2014*

The largest portion of the County's net position (60 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 (30 percent) represents resources that are subject to external restrictions on how they may be used.

The remaining balance of unrestricted net position (\$51 million) may be used to meet the County's ongoing obligations to its citizens and creditors.

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

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STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2014

Table 2 shows the changes in net position for the year ended December 31, 2014 and 2013.

Table 2
Changes in Net Position
(In Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues:						
Charges for Services	\$ 29.1	\$ 29.2	\$ 25.4	\$ 23.1	\$ 54.5	\$ 52.3
Operating Grants	106.8	105.8	-	-	106.8	105.8
Capital Grants	5.8	9.9	0.6	4.2	6.4	14.1
Total Program Revenues	141.7	144.9	26.0	27.3	167.7	172.2
General Revenues:						
Property Taxes	54.3	54.4	-	-	54.3	54.4
Permissive Sales and Use Taxes	32.1	29.9	-	-	32.1	29.9
Grants and Entitlements	8.8	7.7	-	-	8.8	7.7
Investment Earnings	0.9	0.5	-	-	0.9	0.5
Miscellaneous	4.5	5.5	0.1	-	4.6	5.5
Total General Revenues	100.6	98.0	0.1	-	100.7	98.0
Total Revenues	242.3	242.9	26.1	27.3	268.4	270.2
Program Expenses						
General Government						
Legislative & Executive	29.9	27.4	-	-	29.9	27.4
Judicial	16.8	16.3	-	-	16.8	16.3
Public Safety	28.9	28.9	-	-	28.9	28.9
Public Works	24.7	24.3	-	-	24.7	24.3
Health	82.8	81.3	-	-	82.8	81.3
Human Services	53.3	50.0	-	-	53.3	50.0
Interest and Fiscal Charges	0.2	0.2	-	-	0.2	0.2
Enterprise Operations:						
Sewer	-	-	20.3	21.4	20.3	21.4
Water	-	-	0.8	0.7	0.8	0.7
Auditor's License Bureau	-	-	0.1	0.4	0.1	0.4
Total Program Expenses	236.6	228.4	21.2	22.5	257.8	250.9
Change in Net Position	5.7	14.5	4.9	4.8	10.6	19.3
Net Position Beginning of Year	349.4	334.9	136.0	131.2	485.4	466.1
Net Position End of Year	\$ 355.1	\$ 349.4	\$ 140.9	\$ 136.0	\$ 496.0	\$ 485.4

STARK COUNTY, OHIO

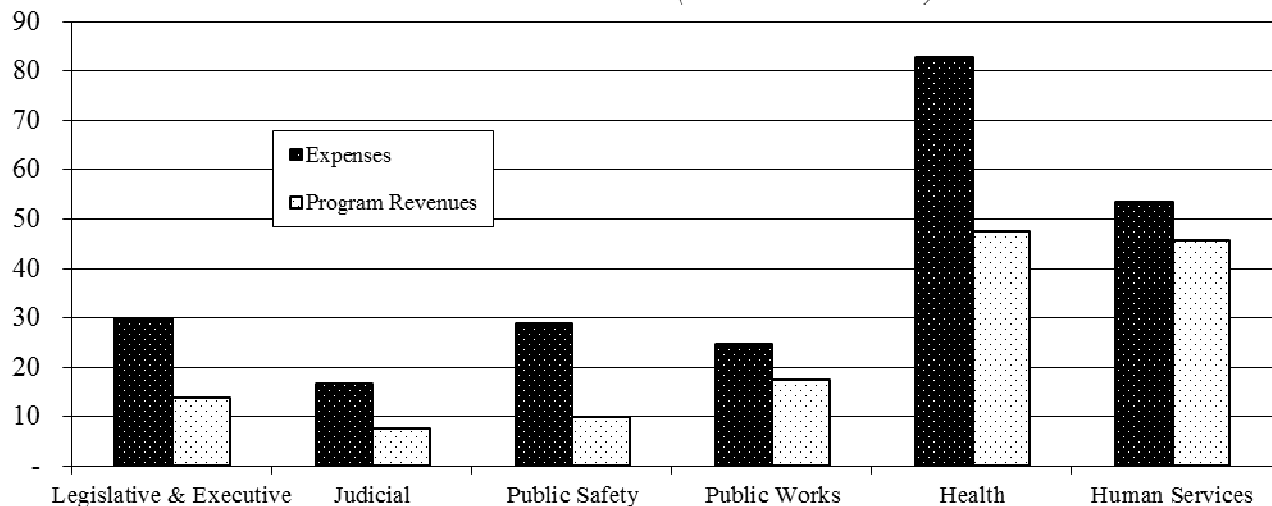
Management's Discussion and Analysis
For the Year Ended December 31, 2014

Governmental Activities

Governmental activities increased the County's net position by \$6 million. Key elements of this change are as follows:

- Expenses show an increase while revenues remained steady in 2014. Despite this fact, governmental activities kept their spending levels well below revenues.
- Expenses increased by \$8 million. The main boost in spending was within the County's Health and Human Services sectors. A large portion of the increase in those areas was personal service costs due to an OPERS Employee Retirement Incentive Plan (ERIP) done in 2014 within the Health sector and an increase in staffing due to case overloads within the Human Services sector.
- Revenues decreased less than \$1 million. Because of the smaller number and size of infrastructure projects ongoing in 2014 and capital grant funding decreased by \$4.1 million within the public works sector. The increase in intergovernmental revenue within the Human Services sector coupled with the increase in sales tax revenue helped to offset the loss in public works funding.

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

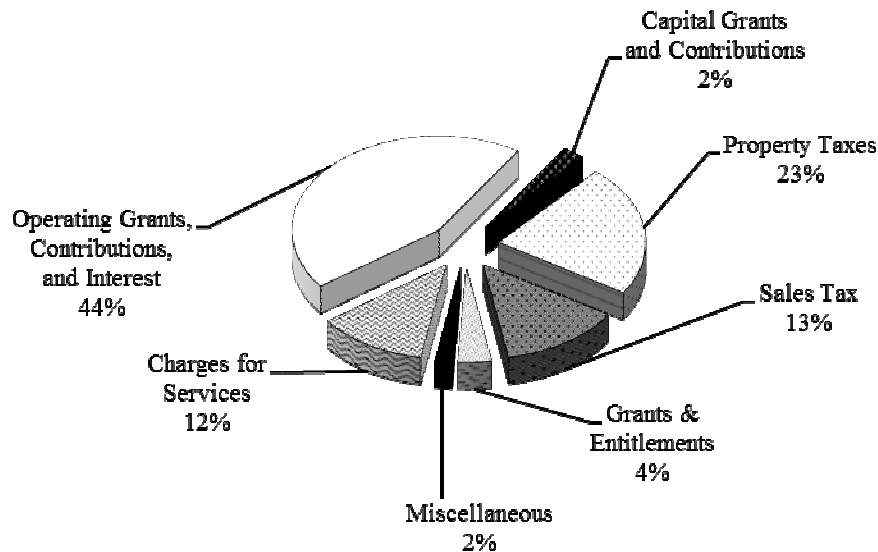


The health program accounted for \$83 million or 35 percent of total governmental expenses. The next largest program was human services, accounting for \$53 million or 23 percent of the total expenses for governmental activities.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2014*

Graph 2
Revenues by Source
Governmental Activities



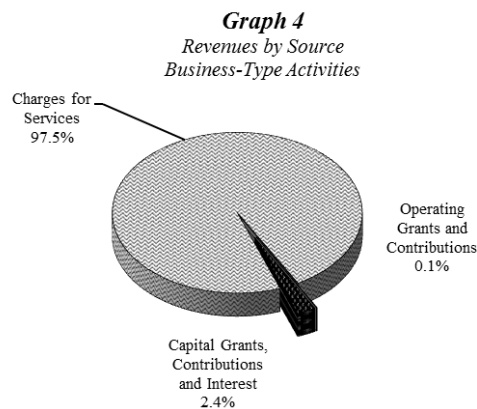
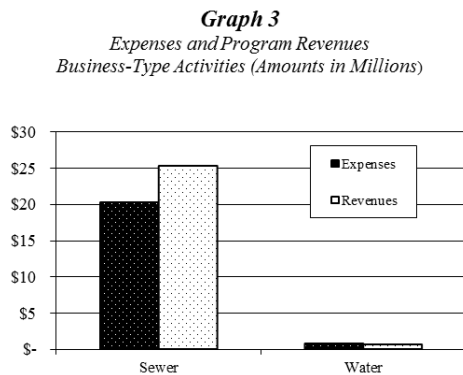
Operating grants were the largest type of program revenue, accounting for \$107 million or 44 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$24 million, Public Assistance - \$24 million, the Children Services Board - \$19 million and the Mental Health Board - \$22 million. Direct charges to users of governmental services, another type of program revenue, made up \$29 million or 12 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$54 million or 23 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$28 million, the Children Services Board - \$8 million, the Mental Health Board - \$6 million and the General Fund - \$12 million.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2014

Business-type Activities



Charges for services remained the main source of revenue, for Business-type activities, at over 97 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 \$130 million. \$11 million of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$11 million with a total fund balance of \$17 million. Unassigned fund balance represents 66 percent of the total fund balance. This is one measurement of the general fund's liquidity which saw a decrease of less than 1 percent from 2013. During 2014, the fund balance of the general fund decreased by \$1 million. The key factor for this decrease is the investment in future capital projects. The general fund transferred \$2 million to the County capital improvement fund to cover the multi-floor renovations with the Stark County Office building that began at the end of 2014 and will continue into 2015.

The Stark Board of Developmental Disabilities (DD) fund balance decreased from 2013. DD's total revenue saw an increase of \$1 million while expenditures increased almost \$3 million. A large portion of this increase in expenditures was due to an Employee Retirement Incentive Plan (ERIP) administered by OPERS in 2014. The total cost was a little over \$1 million.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2014*

The Mental Health and Recovery Services Board fund balance decreased by less than \$.3 million in 2014. There was a decrease in intergovernmental revenue primarily due to the reduction of the Substance Abuse Prevention & Treatment Block Grant program in the last half of 2014. The Federal award was decreased by \$1 million due to the integration of the Ohio Department of Mental Health and the Ohio Department of Alcohol and Drug Addiction Services.

The Children's Services fund balance increased by \$2 million from 2013. Intergovernmental revenue increased by \$2 million, and the swell was caused, in part, by increased grant capitations for programs like Protect Ohio. Expenditures increased by \$4 million due to an increase in staffing during 2014 to decrease growing case loads and better serve the families of Stark County that are in need. The fund was still able to keep expenditures \$2 million below revenue.

The Public Assistance fund saw a slight increase in its fund balance in 2014. There was a significant increase in Federal and State funding in order to accommodate the fund's growing need for personnel in the second half of 2014.

The Justice System Sales Tax fund balance increased by \$4 million. The largest reason for the increase in fund balance is due to the \$2.3 million increase in sales tax revenue. This is a positive economic indicator for the area and is a trend that has continued into 2015.

Proprietary Funds

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

Unrestricted net position of the sewer fund at the end of the year amounted to \$26 million. Despite the \$3.6 million decrease in capital funding due to the elimination of a large Federal grant from the Army Corp. of Engineers, the total growth in net position for this fund was \$5 million. Charges for sewer and water fees rose by \$2.8 million due to a rate increase, implemented half way through the year, in anticipation of significant debt obligations related to upcoming capital projects. Because of a number of key projects being delayed in 2014, contractual services were reduced by about \$1.9 million.

It should also be noted the Auditor's License Bureau was sold in the first quarter of 2014. The remaining cash balance will be transferred to the General fund in 2015 through resolution.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$3 million higher than final budgeted revenues and other financing sources. Both conveyance fees and casino revenue came in higher than expected resulting in an excess of \$1.4 million. Other miscellaneous revenue accounts receipted an additional excess of \$1.4 million than expected due to higher settlement costs and transfers during the year. These reimbursable settlement costs tend to vary from year to year depending on the number and size of elections and issues within the County and are difficult to predict.

Actual expenditures were \$3 million less than final budgeted expenditures. With forecasted revenue streams showing significant decreases in the following years, the County was able to reduce its actual expenditures even further than originally anticipated.

STARK COUNTY, OHIO

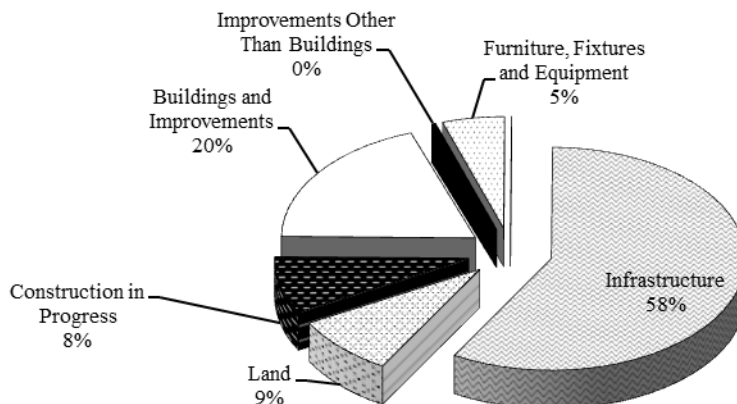
Management's Discussion and Analysis
For the Year Ended December 31, 2014

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's net investment in capital assets for its governmental and business type activities as of December 31, 2014 amounts to \$332 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 decrease in the County's net investment in capital assets for the current fiscal year was less than 1 percent. Infrastructure accounted for 80 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

Graph 5
Capital Assets
Governmental Activities



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

- Roads that were resurfaced included Cleveland Avenue, Perry Drive, and Sawburg Road.
- The Engineer's office completed the second phase of the Frank Avenue Widening Project as well as the Hills and Dales Road Improvement Project. The final stages of the Mill Street Bridge Project were completed in 2014 as well.
- Final building improvements to the Cohen Joliet Building Renovation Project were completed in 2014. The building was once used for DD services is now the new home for the Board of Elections.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$15 million in the Governmental Activities and \$2 million in the Business-Type Activities.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2014

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land	\$ 16.3	\$ 16.2	\$ 0.6	\$ 0.6	\$ 16.9	\$ 16.8
Construction in Progress	15.4	15.5	2.2	4.0	17.6	19.5
Buildings and Improvements	36.4	36.9	2.4	2.5	38.8	39.4
Improvements Other Than Buildings	0.6	0.7	0.3	0.4	0.9	1.1
Furniture, Fixtures and Equipment	9.7	9.7	1.2	1.3	10.9	11.0
Sewer Rights	-	-	22.8	23.5	22.8	23.5
Infrastructure	109.4	106.9	114.6	116.1	224.0	223.0
Total	<u>\$ 187.8</u>	<u>\$ 185.9</u>	<u>\$ 144.1</u>	<u>\$ 148.4</u>	<u>\$ 331.9</u>	<u>\$ 334.3</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)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
General Obligation Bonds	\$ -	\$ -	\$ 9.3	\$ 10.9	\$ 9.3	\$ 10.9
Special Assessment Bonds	3.7	4.1	-	-	3.7	4.1
OWDA Loans	-	-	6.3	7.5	6.3	7.5
OPWC Loans	3.6	3.1	0.6	0.5	4.2	3.6
SIB Loan	0.5	1.0	-	-	0.5	1.0
Intergovernmental Loans	-	-	13.9	15.4	13.9	15.4
Claims	5.4	5.5	-	-	5.4	5.5
Compensated Absences	9.3	9.3	0.6	0.6	9.9	9.9
Total	<u>\$ 22.5</u>	<u>\$ 23.0</u>	<u>\$ 30.7</u>	<u>\$ 34.9</u>	<u>\$ 53.2</u>	<u>\$ 57.9</u>

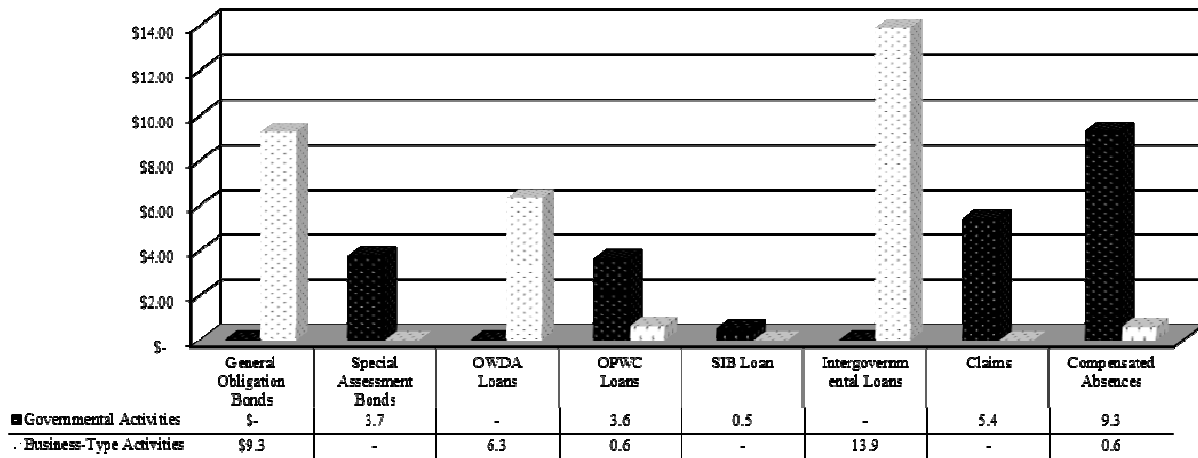
The County's overall legal debt margin was \$161 million at December 31, 2014. The County's un-voted legal debt margin was \$65 million at December 31, 2014.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2014

At December 31, 2014, the County had outstanding long-term obligations in the amount of \$23 million for the governmental activities and \$31 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 2014 from Moody's. Other obligations include accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Note 16 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Stark County, Ohio

Statement of Net Position

December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Stark County Port Authority
Assets				
Equity in Pooled Cash and Investments	\$ 127,645,923	\$ 22,997,232	\$ 150,643,155	\$ 0
Cash and Investments in Segregated Accounts	1,009,671	500	1,010,171	1,044,877
Cash and Investments with Fiscal & Escrow Agents	4,392,280	62,531	4,454,811	-
Accounts Receivable	675,723	4,639,282	5,315,005	-
Intergovernmental Receivable	43,382,208	14,320	43,396,528	-
Property Taxes Receivable	60,504,234	-	60,504,234	-
Sales Taxes Receivable	7,601,740	-	7,601,740	-
Special Assessments Receivable	5,388,550	1,102,789	6,491,339	-
Loans Receivable	2,931,704	-	2,931,704	8,511,800
Internal Balances	14,992	(14,992)	-	-
Prepaid Items	981,048	27,232	1,008,280	-
Materials and Supplies Inventory	2,057,349	77,133	2,134,482	-
Land and Construction in Progress	31,709,382	2,850,796	34,560,178	-
Depreciable Capital Assets, Net	156,067,438	141,262,274	297,329,712	-
Total Assets	\$ 444,362,242	\$ 173,019,097	\$ 617,381,339	\$ 9,556,677
Liabilities				
Accounts Payable	3,671,342	134,275	3,805,617	-
Accrued Wages	3,145,967	134,855	3,280,822	-
Contracts Payable	1,563,364	27,748	1,591,112	-
Retainage Payable	1,077,512	62,531	1,140,043	-
Intergovernmental Payable	2,698,782	601,806	3,300,588	-
Matured Compensated Absences Payable	71,623	-	71,623	-
Development Grants Payable	-	-	-	67,878
Deposits Held and Due to Others	-	500	500	-
Notes Payable	-	414,700	414,700	-
Long-Term Liabilities:				
Due Within One Year	8,952,452	4,605,478	13,557,930	-
Due in More Than One Year	13,565,686	26,078,903	39,644,589	8,511,800
Total Liabilities	34,746,728	32,060,796	66,807,524	8,579,678
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	54,539,638	-	54,539,638	-
Net Position				
Net Investment in Capital Assets	182,605,662	113,564,772	296,170,434	-
Restricted For:				
Debt Service	2,016,418	-	2,016,418	-
Capital Projects	4,151,556	-	4,151,556	-
Road and Bridge Repair and Maintenance	9,052,605	-	9,052,605	-
Real Estate Assessment	3,509,198	-	3,509,198	-
Community Development	4,234,769	-	4,234,769	-
Public Safety	23,830,456	-	23,830,456	-
Health and Human Services	95,942,774	-	95,942,774	-
Special Programs	5,983,588	-	5,983,588	-
Unrestricted	23,748,850	27,393,529	51,142,379	976,999
Total Net Position	\$ 355,075,876	\$ 140,958,301	\$ 496,034,177	\$ 976,999

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2014

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$ 29,878,817	\$ 13,698,401	\$ 111,659	\$ -
Judicial	16,811,429	6,676,677	751,034	-
Public Safety	28,867,341	5,361,434	4,599,760	-
Public Works	24,734,079	168,201	11,461,704	5,746,369
Health	82,758,053	1,756,557	45,755,452	-
Human Services	53,343,216	1,454,155	44,116,911	-
Interest and Fiscal Charges	211,834	-	-	-
Total Governmental Activities	236,604,769	29,115,425	106,796,520	5,746,369
Business-Type Activities				
Sewer	20,264,731	24,698,405	-	626,545
Water	840,246	666,661	14,320	-
Molly	233	-	-	-
Sheriff's Webcheck	9,693	23,087	13,778	-
Auditor's License Bureau	44,565	21,235	-	-
Total Business-Type Activities	21,159,468	25,409,388	28,098	626,545
Total Primary Government	\$ 257,764,237	\$ 54,524,813	\$ 106,824,618	\$ 6,372,914
Component Unit				
Stark County Port Authority	\$ 1,317,782	\$ 245,315	\$ 1,238,308	\$ -

General Revenues:

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

Total General Revenues

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 Unit
Governmental Activities	Business-Type Activities	Total	Stark County Port Authority
\$ (16,068,757)	\$ -	(16,068,757)	\$ -
(9,383,718)	-	(9,383,718)	-
(18,906,147)	-	(18,906,147)	-
(7,357,805)	-	(7,357,805)	-
(35,246,044)	-	(35,246,044)	-
(7,772,150)	-	(7,772,150)	-
(211,834)	-	(211,834)	-
(94,946,455)	-	(94,946,455)	-
-	5,060,219	5,060,219	-
-	(159,265)	(159,265)	-
-	(233)	(233)	-
-	27,172	27,172	-
-	(23,330)	(23,330)	-
-	4,904,563	4,904,563	-
(94,946,455)	4,904,563	(90,041,892)	-
-	-	-	165,841
12,428,299	-	12,428,299	-
27,770,824	-	27,770,824	-
544,151	-	544,151	-
5,642,190	-	5,642,190	-
7,906,576	-	7,906,576	-
32,091,842	-	32,091,842	-
8,776,193	-	8,776,193	-
931,681	-	931,681	2,981
4,515,939	42,466	4,558,405	3,773
100,607,695	42,466	100,650,161	6,754
5,661,240	4,947,029	10,608,269	172,595
349,414,636	136,011,272	485,425,908	804,404
\$ 355,075,876	\$ 140,958,301	\$ 496,034,177	\$ 976,999

See accompanying notes to the basic financial statements.

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2014

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Assets						
Equity in Pooled Cash and Investments	\$ 16,328,286	\$ 35,563,486	\$ 11,976,594	\$ 15,564,898	\$ 3,933,533	\$ 9,656,541
Cash and Investments in Segregated Accounts	960,970	-	-	48,701	-	-
Cash and Investments with Fiscal & Escrow Agents	518,625	3,314,768	-	-	-	-
Accounts Receivable	382,130	3,643	-	122,395	1,095	-
Intergovernmental Receivable	3,748,403	7,095,336	6,120,470	3,511,316	12,317,743	-
Taxes Receivable	13,967,501	30,803,461	6,336,490	8,792,746	-	-
Sales Taxes Receivable	-	-	-	-	-	7,601,740
Special Assessments Receivable	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-
Prepaid Items	235,589	163,749	25,076	119,472	361,514	50,360
Materials and Supplies Inventory	126,757	185,943	4,841	-	229,731	244,024
Total Assets	\$ 36,268,261	\$ 77,130,386	\$ 24,463,471	\$ 28,159,528	\$ 16,843,616	\$ 17,552,665
Liabilities						
Accounts Payable	\$ 392,200	\$ 381,315	\$ 742,959	\$ 643,544	\$ 320,479	\$ 195,907
Accrued Wages	735,815	735,405	69,442	131,739	649,126	452,164
Contracts Payable	362,830	93,368	28,087	-	-	96,614
Retainage Payable	518,625	-	-	-	-	-
Intergovernmental Payable	382,597	362,753	450,243	130,865	306,088	226,258
Interfund Payable	-	-	-	-	-	-
Matured Compensated Absences Payable	11,667	49,883	-	-	9,032	-
Total Liabilities	2,403,734	1,622,724	1,290,731	906,148	1,284,725	970,943
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	12,543,140	27,796,114	5,689,051	7,964,670	-	-
Unavailable Revenue	4,328,844	9,369,237	6,081,125	3,720,255	10,336,047	2,890,200
Total Deferred Inflows of Resources	16,871,984	37,165,351	11,770,176	11,684,925	10,336,047	2,890,200
Fund Balances						
Nonspendable	1,317,935	349,692	29,917	119,472	591,245	294,384
Restricted	-	37,992,619	11,372,647	15,448,983	4,631,599	13,397,138
Committed	1,703,979	-	-	-	-	-
Assigned	2,681,124	-	-	-	-	-
Unassigned	11,289,505	-	-	-	-	-
Total Fund Balances	16,992,543	38,342,311	11,402,564	15,568,455	5,222,844	13,691,522
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 36,268,261	\$ 77,130,386	\$ 24,463,471	\$ 28,159,528	\$ 16,843,616	\$ 17,552,665

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds
\$ 22,999,860	\$ 116,023,198
-	1,009,671
558,887	4,392,280
164,161	673,424
10,588,940	43,382,208
604,036	60,504,234
-	7,601,740
5,388,550	5,388,550
2,931,704	2,931,704
92,848	92,848
25,288	981,048
<u>1,266,053</u>	<u>2,057,349</u>
<u>\$ 44,620,327</u>	<u>\$ 245,038,254</u>
\$ 754,295	\$ 3,430,699
364,093	3,137,784
982,465	1,563,364
558,887	1,077,512
255,706	2,114,510
77,856	77,856
<u>1,041</u>	<u>71,623</u>
<u>2,994,343</u>	<u>11,473,348</u>
546,663	54,539,638
<u>12,638,023</u>	<u>49,363,731</u>
<u>13,184,686</u>	<u>103,903,369</u>
1,291,341	3,993,986
24,295,035	107,138,021
3,311,145	5,015,124
-	2,681,124
<u>(456,223)</u>	<u>10,833,282</u>
<u>28,441,298</u>	<u>129,661,537</u>
<u>\$ 44,620,327</u>	<u>\$ 245,038,254</u>

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2014*

Total Governmental Fund Balances \$ 129,661,537

*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	\$ 5,388,550	
Property Taxes Receivable	8,128,715	
Sales Tax Receivable	2,890,200	
Intergovernmental Receivable	<u>32,956,266</u>	49,363,731

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

Compensated Absences *	(9,259,414)	
Special Assessment Bonds	(3,728,519)	
ODOT SIB Loan	(504,274)	
OPWC Loans	<u>(3,613,973)</u>	(17,106,180)

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds.
in the statement of net position. 187,776,820

An internal service fund is used by management to charge the costs
of insurance to individual funds. The assets and liabilities of
the internal service fund are included in governmental activities 5,379,968

Net Position of Governmental Activities \$ 355,075,876

* Excludes \$15,107 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, 2014

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Revenues						
Property Taxes	\$ 12,407,400	\$ 27,665,983	\$ 5,632,840	\$ 7,881,580	\$ -	\$ -
Permissive Sales and Use Taxes	59,774	-	-	-	-	28,062,558
Special Assessments	-	-	-	-	-	-
Charges for Services	16,109,801	1,017,839	-	1,454,155	-	-
Licenses and Permits	38,395	-	-	-	-	-
Fines and Forfeitures	512,867	-	-	-	-	-
Intergovernmental	8,518,103	22,730,432	22,274,882	18,041,536	25,955,552	-
Interest	930,811	-	-	-	-	-
Rent	550,887	-	-	-	-	-
Other	1,092,787	1,379,609	666,715	90,633	531,584	1,815
Total Revenues	<u>40,220,825</u>	<u>52,793,863</u>	<u>28,574,437</u>	<u>27,467,904</u>	<u>26,487,136</u>	<u>28,064,373</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	20,439,278	-	-	-	-	5,028,521
Judicial	12,964,954	-	-	-	-	-
Public Safety	3,965,812	-	-	-	-	18,627,013
Public Works	169,643	-	-	-	-	-
Health	-	52,945,526	28,852,653	-	-	-
Human Services	1,667,459	-	-	25,560,121	26,416,298	-
Other	238,734	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
Total Expenditures	<u>39,445,880</u>	<u>52,945,526</u>	<u>28,852,653</u>	<u>25,560,121</u>	<u>26,416,298</u>	<u>23,655,534</u>
Excess of Revenues Over (Under) Expenditures	<u>774,945</u>	<u>(151,663)</u>	<u>(278,216)</u>	<u>1,907,783</u>	<u>70,838</u>	<u>4,408,839</u>
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	7,259	-	-	-	-	-
Proceeds from OPWC Loans	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(2,000,000)	(350,000)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,992,741)</u>	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,217,796)</u>	<u>(501,663)</u>	<u>(278,216)</u>	<u>1,907,783</u>	<u>70,838</u>	<u>4,408,839</u>
Fund Balance Beginning of Year	<u>18,210,339</u>	<u>38,843,974</u>	<u>11,680,780</u>	<u>13,660,672</u>	<u>5,152,006</u>	<u>9,282,683</u>
Fund Balance End of Year	<u>\$ 16,992,543</u>	<u>\$ 38,342,311</u>	<u>\$ 11,402,564</u>	<u>\$ 15,568,455</u>	<u>\$ 5,222,844</u>	<u>\$ 13,691,522</u>

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds
\$ 541,562	\$ 54,129,365
3,857,496	31,979,828
600,451	600,451
8,600,731	27,182,526
194,901	233,296
635,854	1,148,721
25,182,900	122,703,405
1,023	931,834
-	550,887
537,497	4,300,640
<u>40,152,415</u>	<u>243,760,953</u>
4,534,535	30,002,334
4,069,280	17,034,234
6,114,123	28,706,948
17,597,508	17,767,151
815,100	82,613,279
523,122	54,167,000
-	238,734
7,296,981	7,296,981
1,046,191	1,046,191
211,834	211,834
<u>42,208,674</u>	<u>239,084,686</u>
<u>(2,056,259)</u>	<u>4,676,267</u>
279,232	286,491
600,000	600,000
2,350,000	2,350,000
-	(2,350,000)
<u>3,229,232</u>	<u>886,491</u>
1,172,973	5,562,758
<u>27,268,325</u>	<u>124,098,779</u>
<u>\$ 28,441,298</u>	<u>\$ 129,661,537</u>

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities December 31, 2014

Net change in fund balances - Total Government Funds \$ 5,562,758

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

Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds. (1,715,899)

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. * (7,902)

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

Capital Asset Additions	\$ 14,410,005	
Depreciation Expense	(12,502,216)	1,907,789

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. (65,534)

Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 1,046,191

Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income of the internal service funds is reported with governmental activities. (466,163)

Proceeds from loans provide current financial resources to government funds, but increase long term liabilities on the statement of net position. (600,000)

Change in Net Position of Governmental Activities \$ 5,661,240

* Excludes \$10,053 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, 2014

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 12,342,060	\$ 12,342,060	\$ 12,407,400	\$ 65,340
Permissive Sales Tax	59,000	59,000	59,774	774
Charges for Services	9,195,900	9,195,900	10,037,707	841,807
Licenses and Permits	38,000	38,000	38,395	395
Fines and Forfeitures	479,500	479,500	503,376	23,876
Intergovernmental	7,558,795	7,558,795	8,327,162	768,367
Interest	800,000	800,000	879,378	79,378
Rentals	400,000	400,000	557,044	157,044
Other	207,000	207,000	917,164	710,164
Total Revenues	<u>31,080,255</u>	<u>31,080,255</u>	<u>33,727,400</u>	<u>2,647,145</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	26,539,206	25,891,901	23,251,428	2,640,473
Judicial	11,603,292	11,960,268	11,720,471	239,797
Public Safety	891,260	896,849	869,587	27,262
Public Works	265,835	248,335	239,026	9,309
Human Services	1,974,688	1,974,688	1,798,552	176,136
Total Expenditures	<u>41,274,281</u>	<u>40,972,041</u>	<u>37,879,064</u>	<u>3,092,977</u>
Deficiency of Revenues Under Expenditures	<u>(10,194,026)</u>	<u>(9,891,786)</u>	<u>(4,151,664)</u>	<u>5,740,122</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	4,259	4,259
Transfers In	1,000,000	1,000,000	1,594,326	594,326
Transfers Out	-	(2,000,000)	(2,000,000)	-
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>(1,000,000)</u>	<u>(401,415)</u>	<u>598,585</u>
Net Change in Fund Balance	(9,194,026)	(10,891,786)	(4,553,079)	6,338,707
Fund Balance at Beginning of Year	6,790,260	6,790,260	6,790,260	-
Prior Year Encumbrances Appropriated	<u>5,422,763</u>	<u>5,422,763</u>	<u>5,422,763</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 3,018,997</u>	<u>\$ 1,321,237</u>	<u>\$ 7,659,944</u>	<u>\$ 6,338,707</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 27,328,538	\$ 27,328,538	\$ 27,665,983	\$ 337,445
Charges for Services	48,314	48,314	1,019,849	971,535
Intergovernmental	20,195,165	20,267,972	22,591,965	2,323,993
Other	<u>1,656,600</u>	<u>1,656,600</u>	<u>1,428,367</u>	<u>(228,233)</u>
Total Revenues	<u>49,228,617</u>	<u>49,301,424</u>	<u>52,706,164</u>	<u>3,404,740</u>
Expenditures				
Current:				
Health	<u>55,533,588</u>	<u>56,107,398</u>	<u>54,424,322</u>	<u>1,683,076</u>
Deficiency of Revenues Under Expenditures	(6,304,971)	(6,805,974)	(1,718,158)	5,087,816
Other Financing Use				
Transfers Out	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Net Change in Fund Balance	(6,654,971)	(7,155,974)	(2,068,158)	5,087,816
Fund Balance Beginning of Year	32,242,130	32,242,130	32,242,130	-
Prior Year Encumbrances Appropriated	<u>2,915,667</u>	<u>2,915,667</u>	<u>2,915,667</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 28,502,826</u>	<u>\$ 28,001,823</u>	<u>\$ 33,089,639</u>	<u>\$ 5,087,816</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, 2014*

	Budgeted Amounts		Actual	Variance with Final Budget Over/(Under)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 5,767,448	\$ 5,767,448	\$ 5,632,840	\$ (134,608)
Intergovernmental	24,692,156	24,692,156	24,690,184	(1,972)
Other	<u>5,000</u>	<u>5,000</u>	<u>716,715</u>	<u>711,715</u>
Total Revenues	<u>30,464,604</u>	<u>30,464,604</u>	<u>31,039,739</u>	<u>575,135</u>
Expenditures				
Current:				
Health	<u>36,730,731</u>	<u>39,389,319</u>	<u>36,890,720</u>	<u>2,498,599</u>
Net Change in Fund Balance	(6,266,127)	(8,924,715)	(5,850,981)	3,073,734
Fund Balance Beginning of Year	4,505,308	4,505,308	4,505,308	-
Prior Year Encumbrances Appropriated	<u>5,325,422</u>	<u>5,325,422</u>	<u>5,325,422</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,564,603</u>	<u>\$ 906,015</u>	<u>\$ 3,979,749</u>	<u>\$ 3,073,734</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, 2014*

	Budgeted Amounts			Variance with Final Budget Over/(Under)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 7,932,881	\$ 7,932,881	\$ 7,881,580	\$ (51,301)
Charges for Services	-	-	1,331,760	1,331,760
Intergovernmental	16,099,563	16,099,563	17,586,142	1,486,579
Other	<u>75,000</u>	<u>75,000</u>	<u>90,633</u>	<u>15,633</u>
Total Revenues	<u>24,107,444</u>	<u>24,107,444</u>	<u>26,890,115</u>	<u>2,782,671</u>
Expenditures				
Current:				
Human Services	<u>27,258,470</u>	<u>34,525,170</u>	<u>28,741,633</u>	<u>5,783,537</u>
Net Change in Fund Balance	(3,151,026)	(10,417,726)	(1,851,518)	8,566,208
Fund Balance Beginning of Year	10,686,782	10,686,782	10,686,782	-
Prior Year Encumbrances Appropriated	<u>3,152,674</u>	<u>3,152,674</u>	<u>3,152,674</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 10,688,430</u>	<u>\$ 3,421,730</u>	<u>\$ 11,987,938</u>	<u>\$ 8,566,208</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, 2014*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Revenues				
Intergovernmental	\$ 24,290,221	\$ 28,180,961	\$ 28,256,675	\$ 75,714
Other	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,352,159</u>	<u>352,159</u>
Total Revenues	<u>29,290,221</u>	<u>33,180,961</u>	<u>33,608,834</u>	<u>427,873</u>
Expenditures				
Current:				
Human Services	<u>29,498,836</u>	<u>34,793,526</u>	<u>32,992,998</u>	<u>1,800,528</u>
Net Change in Fund Balance	(208,615)	(1,612,565)	615,836	2,228,401
Fund Balance Beginning of Year	985,568	985,568	985,568	-
Prior Year Encumbrances Appropriated	<u>635,560</u>	<u>635,560</u>	<u>635,560</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,412,513</u>	<u>\$ 8,563</u>	<u>\$ 2,236,964</u>	<u>\$ 2,228,401</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, 2014*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Over/(Under)
Revenues				
Permissive Sales Tax	\$ 23,500,000	\$ 23,500,000	\$ 27,077,273	\$ 3,577,273
Other	-	-	1,815	1,815
Total Revenues	<u>23,500,000</u>	<u>23,500,000</u>	<u>27,079,088</u>	<u>3,579,088</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	5,491,054	5,507,796	5,383,818	123,978
Public Safety	<u>22,135,017</u>	<u>22,819,277</u>	<u>21,640,198</u>	<u>1,179,079</u>
Total Expenditures	<u>27,626,071</u>	<u>28,327,073</u>	<u>27,024,016</u>	<u>1,303,057</u>
Net Change in Fund Balance	(4,126,071)	(4,827,073)	55,072	4,882,145
Fund Balance Beginning of Year	3,790,151	3,790,151	3,790,151	-
Prior Year Encumbrances Appropriated	<u>2,547,380</u>	<u>2,547,380</u>	<u>2,547,380</u>	-
Fund Balance End of Year	<u>\$ 2,211,460</u>	<u>\$ 1,510,458</u>	<u>\$ 6,392,603</u>	<u>\$ 4,882,145</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2014

	Enterprise Funds			Governmental Activities -
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 21,686,010	\$ 1,311,222	\$ 22,997,232	\$ 11,622,724
Cash and Investments in Segregated Accounts	500	-	500	-
Cash and Investments with Escrow Agents	62,531	-	62,531	-
Accounts Receivable	4,550,830	88,452	4,639,282	2,299
Intergovernmental Receivable	-	14,320	14,320	-
Special Assessments Receivable	1,102,789	-	1,102,789	-
Prepaid Items	27,232	-	27,232	-
Materials and Supplies Inventory	77,133	-	77,133	-
Total Current Assets	27,507,025	1,413,994	28,921,019	11,625,023
Non-Current Assets:				
Land and Construction in Progress	2,824,396	26,400	2,850,796	-
Depreciable Capital Assets, Net	134,828,857	6,433,417	141,262,274	-
Total Non-Current Assets	137,653,253	6,459,817	144,113,070	-
Total Assets	165,160,278	7,873,811	173,034,089	11,625,023
Liabilities				
Current Liabilities:				
Accounts Payable	89,163	45,112	134,275	240,643
Accrued Wages	129,041	5,814	134,855	8,183
Contracts Payable	27,748	-	27,748	-
Retainage Payable	62,531	-	62,531	-
Intergovernmental Payable	598,565	3,241	601,806	584,272
Deposits Held and Due to Other Funds	500	-	500	-
Interfund Payable	14,992	-	14,992	-
Claims Payable	-	-	-	1,891,310
Compensated Absences Payable	101,450	1,526	102,976	-
Notes Payable	414,700	-	414,700	-
Intergovernmental Loans Payable	1,531,263	-	1,531,263	-
OPWC Loans Payable	101,013	-	101,013	-
OWDA Loans Payable	1,172,409	-	1,172,409	-
General Obligation Bonds Payable	1,622,817	75,000	1,697,817	-
Total Current Liabilities	5,866,192	130,693	5,996,885	2,724,408
Long-Term Liabilities:				
Compensated Absences Payable - Net of Current Portion	464,513	11,042	475,555	15,107
Intergovernmental Loans Payable - Net of Current Portion	12,362,409	-	12,362,409	-
Claims Payable - Net of Current Portion	-	-	-	3,505,540
OPWC Loans Payable - Net of Current Portion	515,082	-	515,082	-
OWDA Loans Payable - Net of Current Portion	5,154,544	-	5,154,544	-
General Obligation Bonds Payable - Net of Current Portion	7,491,313	80,000	7,571,313	-
Total Long-Term Liabilities	25,987,861	91,042	26,078,903	3,520,647
Total Liabilities	31,854,053	221,735	32,075,788	6,245,055
Net Position				
Net Investment in Capital Assets	107,259,955	6,304,817	113,564,772	-
Unrestricted	26,046,270	1,347,259	27,393,529	5,379,968
Total Net Position	\$ 133,306,225	\$ 7,652,076	\$ 140,958,301	\$ 5,379,968

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, 2014

	Enterprise Funds			Governmental Activities -
		Other Enterprise Funds	Total	Internal Service Fund
Operating Revenues				
Charges for Services	\$ 24,698,405	\$ 710,983	\$ 25,409,388	\$ 18,210,047
Other	<u>33,045</u>	<u>9,421</u>	<u>42,466</u>	<u>538,569</u>
<i>Total Operating Revenues</i>	<u>24,731,450</u>	<u>720,404</u>	<u>25,451,854</u>	<u>18,748,616</u>
Operating Expenses				
Personal Services	5,025,159	250,100	5,275,259	162,515
Contractual Services	7,576,081	418,354	7,994,435	52,154
Materials and Supplies	1,457,539	15,122	1,472,661	3,661
Claims	-	-	-	18,994,319
Depreciation	4,989,462	194,487	5,183,949	-
Other	<u>105,001</u>	<u>10,524</u>	<u>115,525</u>	<u>2,130</u>
<i>Total Operating Expenses</i>	<u>19,153,242</u>	<u>888,587</u>	<u>20,041,829</u>	<u>19,214,779</u>
<i>Operating Income (Loss)</i>	<u>5,578,208</u>	<u>(168,183)</u>	<u>5,410,025</u>	<u>(466,163)</u>
Non-Operating Revenues (Expense)				
Operating Grants	-	28,098	28,098	-
Loss on Disposal of Capital Assets	(77,261)	-	(77,261)	-
Interest and Fiscal Charges	<u>(1,034,228)</u>	<u>(6,150)</u>	<u>(1,040,378)</u>	<u>-</u>
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,111,489)</u>	<u>21,948</u>	<u>(1,089,541)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions</i>	4,466,719	(146,235)	4,320,484	(466,163)
Capital Contributions	<u>626,545</u>	<u>-</u>	<u>626,545</u>	<u>-</u>
<i>Change in Net Position</i>	5,093,264	(146,235)	4,947,029	(466,163)
<i>Net Position Beginning of Year</i>	<u>128,212,961</u>	<u>7,798,311</u>	<u>136,011,272</u>	<u>5,846,131</u>
<i>Net Position End of Year</i>	<u>\$ 133,306,225</u>	<u>\$ 7,652,076</u>	<u>\$ 140,958,301</u>	<u>\$ 5,379,968</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2014

	Enterprise Funds		Governmental Activities -
	Sewer	Other Enterprise Funds	Internal Service Funds
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 23,964,882	\$ 703,215	\$ 24,668,097
Cash Received from Other Operating Receipts	33,045	6,928	39,973
Cash Received for Special Assessments	236,222	-	236,222
Cash Payments to Suppliers for Goods and Services	(1,242,931)	(15,122)	(1,258,053)
Cash Payments to Employees for Services and Benefits	(5,037,008)	(264,662)	(5,301,670)
Cash Payments for Contractual Services	(7,910,734)	(401,579)	(8,312,313)
Cash Payments for Claims	-	-	(18,885,721)
Other Cash Payments	(108,134)	(15,832)	(123,966)
Net Cash Provided by Operating Activities	9,935,342	12,948	9,948,290
Cash Flows from Noncapital Financing Activities			
Operating Grants Received	-	13,778	13,778
Cash Flows from Capital and Related Financing Activities			
Capital Grants	203,739	-	203,739
Proceeds of Bond Anticipation Notes	414,700	-	414,700
Proceeds of OPWC Loans	240,855	-	240,855
Payment for Capital Acquisitions	(1,240,102)	-	(1,240,102)
Principal Payments on Debt	(4,835,545)	(75,000)	(4,910,545)
Interest Payments on Debt	(1,034,228)	(6,150)	(1,040,378)
Net Cash Used for Capital and Related Financing Activities	(6,250,581)	(81,150)	(6,331,731)
Net Increase (Decrease) in Cash and Investments	3,684,761	(54,424)	3,630,337
Cash and Investments Beginning of Year	18,001,749	1,365,646	19,367,395
Cash and Investments End of Year	\$ 21,686,510	\$ 1,311,222	\$ 22,997,732

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

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

Operating Income (Loss)	\$ 5,578,208	\$ (168,183)	\$ 5,410,025	\$ (466,163)
Adjustments:				
Depreciation	4,989,462	194,487	5,183,949	-
(Increase) Decrease in Assets:				
Accounts Receivable	(733,523)	(7,768)	(741,291)	1,291
Prepaid Items	389	-	389	-
Special Assessments Receivable	236,222	-	236,222	-
Materials and Supplies Inventory	219,146	-	219,146	-
Increase (Decrease) in Liabilities:				
Accounts Payable	(40,660)	15,470	(25,190)	168,883
Accrued Wages	9,871	(7,351)	2,520	3,311
Contracts Payable	(27,614)	-	(27,614)	-
Deposits Held and Due to Others	(1,000)	-	(1,000)	-
Claims Payable	-	-	-	(66,761)
Compensated Absences Payable	(23,247)	(3,679)	(26,926)	2,151
Intergovernmental Payable	(271,912)	(10,028)	(281,940)	7,778
Net Cash Provided by (Used For) Operating Activities	\$ 9,935,342	\$ 12,948	\$ 9,948,290	\$ (349,510)

Noncash Capital Financing Activities:

The County purchased \$27,748 of capital assets on account in 2014.

Developers donated \$626,545 of sewer lines to the sewer fund in 2014.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2014

	Private Purpose Trust	Agency Funds
<i>Assets</i>		
Equity in Pooled Cash and Investments	\$ 165,758	\$ 22,682,168
Cash and Investments in Segregated Accounts	-	2,166,835
Intergovernmental Receivable	36,230	11,772,489
Taxes Receivable	-	351,476,587
Special Assessments Receivable	-	18,200,249
Accounts Receivable	<u>1,668</u>	<u>-</u>
<i>Total Assets</i>	<u>203,656</u>	<u>\$ 406,298,328</u>
<i>Liabilities</i>		
Accounts Payable	1,050	\$ -
Accrued Wages	1,536	-
Intergovernmental Payable	733	389,226,044
Deposits Held and Due to Others	-	2,909,493
Undistributed Monies	<u>-</u>	<u>14,162,791</u>
<i>Total Liabilities</i>	<u>3,319</u>	<u>\$ 406,298,328</u>
<i>Net Position</i>		
Held in Trust for Private Purposes	<u>\$ 200,337</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, 2014

	Private Purpose Trust
<i>Additions</i>	
Contributions	<u>\$ 101,619</u>
<i>Deductions</i>	
Other	<u>76,095</u>
<i>Change in Net Position</i>	25,524
<i>Net Position Beginning of Year</i>	<u>174,813</u>
<i>Net Position End of Year</i>	<u>\$ 200,337</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Net Position

The Workshops, Incorporated - Component Unit

December 31, 2014

Assets

Cash and Cash Equivalents	\$	107,572
Accounts Receivable		464,142
Inventories		69,233
Investments		775,772
Prepaid Expenses		30,100
Property and Equipment:		
Operational Equipment		543,172
Administrative Office Equipment		111,113
Administrative Software		85,756
Administrative Office Furniture		15,430
Building Improvements		<u>38,227</u>
		793,698
Accumulated Depreciation		<u>(761,910)</u>
		<u>31,788</u>
Total Assets	\$	<u>1,478,607</u>

Liabilities and Net Position

Liabilities

Accounts Payable	\$	19,635
Deferred Revenue		7,453
Accrued Expenses:		
Wages		108,567
Payroll Taxes		3,633
Workers' Compensation		26,950
Sales Tax		3,201
Employee Benefits		<u>2,976</u>
		<u>145,327</u>
Total Liabilities		<u>172,415</u>

Unrestricted Net Position		1,304,856
Temporarily Restricted Net Position		<u>1,336</u>
Total Net Position		<u>1,306,192</u>
Total Liabilities and Net Position	\$	<u>1,478,607</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

December 31, 2014

Changes in Net Position

Revenues

Sales and Services	\$	2,571,750
Investment Income		19,916
Gain on Investments Reported at Fair Value		13,844
Contributions		5,600
In-Kind Contributions		1,643,863
Other		<u>74,173</u>
Total Unrestricted Revenues		<u>4,329,146</u>

Expenses

Program Services:		
Rehabilitation and Training		3,767,618
Supporting Services:		
General and Administration		<u>487,227</u>
Total Expenses		<u>4,254,845</u>

Change in Net Position		74,301
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Net Position at Beginning of Year		<u>1,231,891</u>
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Net Position End of Year	\$	<u><u>1,306,192</u></u>
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See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

Discretely Presented Component Units The component unit column in the basic financial statements identifies the financial data of the County's component unit: the Stark County Port Authority. Another component unit of the County is the Workshops, Incorporated, and stand alone statements are used to present its financial data. These organizations are presented in Notes 25 and 26 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. In 2012, the Stark County Land Reutilization Corporation ("Land Bank") was developed. The Land Bank also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial. 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, 2014*

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

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

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

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-wide Financial Statements The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation of the government-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, 2014*

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

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

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

B. Fund Accounting

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, homestead and rollback, sales taxes and intergovernmental local, state monies and special assessments. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

E. Budgetary Process

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

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

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

F. Cash and Investments

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

During 2014, investments were limited to federal agency securities, manuscript bonds, money markets, 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, for the County these include manuscript bonds.

The County invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2014. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2014.

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2014 amounted to \$930,811, which includes \$874,962 assigned from other County funds.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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."

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, 2014, 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:

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land, as land is listed regardless of cost, 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.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

M. Fund Balances

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

N. Net Position

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

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

O. Operating Revenues and Expenses

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

P. Contributions of Capital

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

Q. Interfund Activity

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

R. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2014.

S. Estimates

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

T. Implementation of New Accounting Policies

For the fiscal year ended December 31, 2014, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 69, *Government Combinations and Disposals of Government Operations* and GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*.

GASB Statement No. 69 addresses accounting and financial reporting for government combinations (including mergers, acquisitions and transfers of operations) and disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves comparability of financial statements by requiring consistent reporting and specifying information required to be disclosed for extending and receiving nonexchange financial guarantees. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2014

- d) Encumbrances are treated as expenditures for all funds (budget) rather than as a restricted, assigned or committed fund balance for governmental fund types (GAAP).
- e) Some funds are included in the general fund (GAAP), but have separate legally adopted budgets.

Adjustments necessary to convert the results of operations at the end of the year 2014 on the Budget basis to the GAAP basis are as follows:

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
GAAP Basis	\$ (1,217,796)	\$ (501,663)	\$ (278,216)	\$ 1,907,783	\$ 70,838	\$ 4,408,839
Net Adjustment for Revenue Accruals	238,696	(87,699)	2,465,302	(577,789)	7,121,698	(985,285)
Net Adjustment for Expenditure Accruals	(225,569)	(94,601)	(274,267)	88,257	(4,880,131)	(104,545)
Funds Budgeted Elsewhere*	13,212	-	-	-	-	-
Encumbrances	(3,361,622)	(1,384,195)	(7,763,800)	(3,269,769)	(1,696,569)	(3,263,937)
Budget Basis	<u>\$ (4,553,079)</u>	<u>\$ (2,068,158)</u>	<u>\$ (5,850,981)</u>	<u>\$ (1,851,518)</u>	<u>\$ 615,836</u>	<u>\$ 55,072</u>

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

NOTE 4. FUND DEFICIT

At December 31, 2014, the Engineer's Construction capital projects fund, the Jail Capital Improvements fund, the Pass Through Grants fund and the Workers' Compensation internal service fund had deficit fund balances of \$430,513, \$25,708, \$2 and \$2,234,729 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

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

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States; Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
2. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent, be marked to market daily, and that the term of the agreement must not exceed 30 days.
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
4. Time certificates of deposit, savings or deposit accounts, including but not limited to passbook accounts.
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

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

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

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

With the exception of direct obligations of the U.S. Treasury, direct obligations of U.S. federal agencies and instrumentalities, and interests in 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.

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At year-end, the carrying amount of the County's deposits was \$41,909,008 and the bank balance was \$43,305,633. Of the bank balance \$26,805,339 was covered by Federal depository insurance and \$16,500,294 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

B. Investments

As of December 31, 2014, the primary government had the following investments (based on quoted market prices) and maturities:

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$33,813,304	\$1,000,327	\$10,889,581	\$21,923,396	24.29%
FFCB Notes	18,896,074	3,001,044	4,747,951	11,147,079	13.57%
FHLM Notes	33,473,077	1,828,420	7,489,727	24,154,930	24.05%
FNMA Notes	33,149,416	1,501,064	8,990,379	22,657,973	23.81%
STAR Ohio	2,925,962	2,925,962	-	-	2.10%
Money Markets	10,257,392	10,257,392	-	-	7.37%
Manuscript Bonds	13,859	-	-	13,859	0.01%
Treasury Note	5,484,806	-	4,490,510	994,296	3.94%
Bonds	1,200,000	-	-	1,200,000	0.86%
Total Investments	\$ 139,213,890	\$ 20,514,209	\$ 36,608,148	\$ 82,091,533	100.00%

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

Credit Risk – To mitigate the risk of loss due to the failure of a security issuer to pay or make timely payments of principal or interest, the County’s policy for reducing credit risk ensures that minimum credit quality ratings exist prior to the purchase of investments. The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor’s and Aaa from Moody’s. Standard & Poor’s has assigned STAR Ohio an AAAm money market rating. The County had investments in five other money market accounts at year-end, each rated AAAm by Standard & Poor’s. 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, 2014, is 50 days and carries a rating of AAAm by Standard and Poor’s. The Manuscript bonds are not publicly traded and have no credit risk.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

NOTE 6. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of the 2013 taxes.

2014 real property taxes were levied after October 1, 2014 on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

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. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2014 property tax receipts were based are as follows:

<i>Real Property</i>	<i>\$ 6,161,391,460</i>
<i>Public Utility Personal Property</i>	<i>322,739,610</i>
<i>Total Assessed Value</i>	<i><u>\$ 6,484,131,070</u></i>

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2014, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2014 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 7. PERMISSIVE SALES AND USE TAX

A .5 percent sales tax was passed in the November 2011 general election. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Permissive sales and use taxes revenue recognized in 2014 totaled \$31,979,828 including monies attributable to state motor vehicle licensing sales. \$28,062,558 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2014 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 \$150,000 per individual and \$21,410,203 for the County as a whole. Incurred but unreported claims of \$1,188,572 as of December 31, 2014 were accrued as a liability.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$4,208,278 have been accrued as a liability at December 31, 2014.

The total claims liability of \$5,396,850 reported in the internal service funds at December 31, 2014, 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 2013 and 2014 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2013	\$ 4,828,807	\$ 18,129,752	\$ 17,494,948	\$ 5,463,611
2014	5,463,611	18,818,960	18,885,721	5,396,850

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2014 was as follows:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 16,180,658	\$ 99,856	\$ -	\$ 16,280,514
Construction in progress	15,544,168	11,642,052	(11,757,352)	15,428,868
Total capital assets not being depreciated	31,724,826	11,741,908	(11,757,352)	31,709,382
<i>Other capital assets:</i>				
Buildings and improvements	83,849,049	1,796,891	-	85,645,940
Improvements other than buildings	2,218,583	10,529	-	2,229,112
Furniture, fixtures and equipment	38,106,309	2,428,036	(810,636)	39,723,709
Infrastructure	184,232,962	10,189,993	(573,234)	193,849,721
Total other capital assets	308,406,903	14,425,449	(1,383,870)	321,448,482
<i>Accumulated depreciation:</i>				
Buildings and improvements	(47,000,701)	(2,259,859)	-	(49,260,560)
Improvements other than buildings	(1,536,873)	(95,558)	-	(1,632,431)
Furniture, fixtures and equipment	(28,359,071)	(2,444,742)	802,425	(30,001,388)
Infrastructure	(77,300,519)	(7,702,057)	515,911	(84,486,665)
Total accumulated depreciation	(154,197,164)	(12,502,216)	1,318,336	(165,381,044)
Other capital assets, net	154,209,739	1,923,233	(65,534)	156,067,438
Governmental activities capital assets, net	\$ 185,934,565	\$ 13,665,141	\$ (11,822,886)	\$ 187,776,820

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 768,051	Sewer	\$ 4,989,462
Judicial	116,601	Water	194,254
Public Safety	1,553,724	Molly	233
Public Works	8,884,638	Total Depreciation Expense	\$ 5,183,949
Health	1,000,158		
Human Services	179,044		
Total Depreciation Expense	\$ 12,502,216		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

Capital Asset activity for the year ending December 31, 2014 continued:

	Balance 1/1/2014	Additions	Deletions	Balance 12/31/2014
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 606,727	\$ -	\$ -	\$ 606,727
Construction in progress	3,935,513	573,325	(2,264,769)	2,244,069
Total capital assets not being depreciated	4,542,240	573,325	(2,264,769)	2,850,796
<i>Other capital assets:</i>				
Buildings and improvements	7,867,463	41,265	-	7,908,728
Improvements other than buildings	1,268,813	-	-	1,268,813
Furniture, fixtures and equipment	5,581,457	314,507	(161,156)	5,734,808
Sewer Rights	29,923,863	-	-	29,923,863
Infrastructure	191,922,783	2,353,998	(496,789)	193,779,992
Total other capital assets	236,564,379	2,709,770	(657,945)	238,616,204
<i>Accumulated depreciation:</i>				
Buildings and improvements	(5,373,614)	(139,915)	-	(5,513,529)
Improvements other than buildings	(881,026)	(81,381)	-	(962,407)
Furniture, fixtures and equipment	(4,278,959)	(382,113)	155,792	(4,505,280)
Sewer Rights	(6,422,006)	(748,097)	-	(7,170,103)
Infrastructure	(75,795,060)	(3,832,443)	424,892	(79,202,611)
Total accumulated depreciation	(92,750,665)	(5,183,949)	580,684	(97,353,930)
Other capital assets, net	143,813,714	(2,474,179)	(77,261)	141,262,274
Business-type activities capital assets, net	\$ 148,355,954	\$ (1,900,854)	\$ (2,342,030)	\$ 144,113,070

NOTE 11. DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2014, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 12.0 percent and 13.0 percent, respectively.

The County's 2014 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 2.0 percent during calendar year 2014. The portion of employer contributions allocated to health care for members in the Combined Plan was 2.0 percent during calendar year 2014.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012, were \$13,743,946, \$13,140,645, and \$12,769,371, respectively. For 2014, 90 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions made to the Member-Directed Plan for 2014 were \$297,610 made by the County and \$212,580 made by the plan members.

B. State Teachers Retirement System of Ohio

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

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

Funding Policy - For January 1, 2014 through June 30, 2014, plan members were required to contribute 11 percent of their annual covered salaries. For July 1, 2014 through December 31, 2014, plan members were required to contribute 12 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations for January 1, 2014 through June 30, 2014 and 14 percent was the portion used to fund pension obligations for July 1, 2014 through December 31, 2014. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employer contributions. The statutory maximum employee contribution rate will be increased one percent each year until it reaches 14 percent on July 1, 2016. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$410,586, \$416,627 and \$409,627, respectively; 96 percent has been contributed for 2014 and 100 percent for 2013 and 2012. The unpaid contribution for 2014 is recorded as a liability.

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement, to

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. OPERS' eligibility requirements for post-employment health care coverage changed for those retiring on and after January 1, 2015. Please see the Plan Statement in the 2013 stand-alone financial report referred to below.

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0 percent during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to health care remains at 2.0 percent for both plans, as recommended by OPERS' actuary. The OPERS Board of Trustees is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013, and 2012 were \$1,956,030, \$966,813 and \$3,661,481, respectively. For 2014, 90 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

B. State Teachers Retirement System of Ohio

Plan Description - The County contributes to the cost sharing, multiple-employer defined benefit Health Plan (the "Plan") administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the financial report of STRS. Interested parties can view the most recent Comprehensive Annual Financial Report by visiting www.strsoh.org or by requesting a copy by calling toll-free (888) 227-7877.

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. From January 1, 2014 through June 30, 2014, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. From July 1, 2014 through December 31, 2014, STRS Ohio did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for years ended December 31, 2014, 2013, and 2012 were \$29,328, \$29,759, and \$29,259, respectively; 96 percent has been contributed for 2014 and 100 percent for 2013 and 2012.

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, 2014, the liability for unpaid compensated absences was \$9,853,053 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2014. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$1,686,166 for special revenue funds, \$1,650,088 for the capital projects funds and \$6,594 for the enterprise funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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:

<i>Fund</i>	<i>Amount</i>
<i>General</i>	\$ 2,905,985
<i>Board of Developmental Disabilities</i>	879,415
<i>Mental Health</i>	6,576,181
<i>Children's Services</i>	2,571,894
<i>Public Assistance</i>	1,393,964
<i>Justice System Sales Tax</i>	3,017,141
<i>Other Governmental</i>	5,257,874
	<u>\$ 22,602,454</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 2014, the board of developmental disabilities fund transferred \$350,000 to the board of developmental disabilities capital projects fund. The general fund transferred \$2,000,000 to the permanent improvement fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2014, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<i>Interfund Payable</i>	<i>Interfund Receivable</i>
	<i>Other</i>
	<i>Governmental</i>
<i>Sewer Fund</i>	\$ 14,992
<i>Other Governmental Funds</i>	77,856
<i>Total</i>	<u>\$ 92,848</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2014 were as follows:

	<i>Outstanding 1/1/2014</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2014</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
1997 - \$212,473 - 5.60%					
Sewer Project 500	\$ 42,494	\$ -	\$ (10,624)	\$ 31,870	\$ 10,623
1998 - \$28,903 - 5.25%					
Sewer Project 512	7,225	-	(1,445)	5,780	1,445
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	2,156,477	-	(172,423)	1,984,054	178,458
2010 - \$1,931,533 - 2.00-4.75%					
Various Sewer Projects	1,591,693	-	(116,561)	1,475,132	119,476
2010 - \$646,539 - 2.00-4.75%					
Various Water Projects	338,269	-	(106,586)	231,683	109,250
TOTAL SPECIAL ASSESSMENT BONDS	4,136,158	-	(407,639)	3,728,519	419,252
<i>OPWC LOANS:</i>					
2007 - \$250,200 - 0%					
Atwater Avenue Bridge	187,650	-	(12,510)	175,140	12,510
2008 - \$798,630 - 0%					
Portage Street & Lutz Avenue	579,006	-	(39,932)	539,074	39,931
2009 - \$733,800 - 0%					
Project #CS03K	635,960	-	(24,460)	611,500	24,460
2009 - \$881,249 - 0%					
Walnut Avenue Bridge	778,436	-	(29,375)	749,061	29,375
2009 - \$433,262 - 0%					
Third Street NW, Bridge	382,715	-	(14,442)	368,273	14,442
2009 - \$291,190 - 0%					
Various Road Resurfacing	167,570	-	(13,964)	153,606	13,965
2012 - \$550,000 - 0%					
Battlesburg St. Bridge	431,709	-	(14,390)	417,319	14,390
2014 - \$600,000 - 0%					
Baum St. Bridge	-	600,000	-	600,000	10,000
TOTAL OPWC LOANS	3,163,046	600,000	(149,073)	3,613,973	159,073
SIB LOAN - \$3,638,234 - 3%	993,753	-	(489,479)	504,274	504,274
CLAIMS	5,463,611	18,818,960	(18,885,721)	5,396,850	1,891,310
COMPENSATED ABSENCES	9,264,469	6,157,909	(6,147,856)	9,274,522	5,978,543
TOTAL GOVERNMENTAL ACTIVITIES	\$ 23,021,037	\$ 25,576,869	\$ (26,079,768)	\$ 22,518,138	\$ 8,952,452

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	Outstanding 1/1/2014	Additions	Reductions	Outstanding 12/31/2014	Due Within One Year
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 1,023,523	\$ -	\$ (72,577)	\$ 950,946	\$ 76,542
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewer System Refunding					
Bonds, Series 2003	4,520,000	-	(1,050,000)	3,470,000	1,110,000
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	5,115,037	-	(421,853)	4,693,184	436,275
2010 - \$450,000 - 2.00-4.75%					
Water Refunding	230,000	-	(75,000)	155,000	75,000
TOTAL GENERAL OBLIGATION BONDS	10,888,560	-	(1,619,430)	9,269,130	1,697,817
OPWC LOANS:					
1994 - \$259,696 - 0%					
Sewer Project #487 - Repairs & Replacements	6,463	-	(6,463)	-	-
2013 - \$404,250 - 0%					
Sewer Project #566	181,046	157,974	(33,902)	305,118	33,902
1992 - \$289,500 - 0%					
Sewer Project #525 Repairs & Replacement	139,800	-	(19,972)	119,828	19,971
1998 - \$777,040 - 0%					
Sewer Project #501	155,408	-	(38,852)	116,556	38,852
2014 - \$82,881 - 0%					
Sewer Project #549	-	82,881	(8,288)	74,593	8,288
TOTAL OPWC LOANS	482,717	240,855	(107,477)	616,095	101,013
OWDA LOANS:					
1995 - \$2,384,813					
Sewer Project #491 4.52%	291,310	-	(192,010)	99,300	99,300
1996 - \$2,924,222					
Sewer Project #475 4.52%	645,200	-	(205,881)	439,319	214,934
1997 - \$2,800,421					
Sewer Project #449 4.12%	855,973	-	(176,878)	679,095	184,240
1998 - \$5,461,604					
Sewer Project #493 3.50%	2,051,312	-	(312,925)	1,738,387	323,973
1998 - \$1,525,683					
Sewer Project #504 3.91%	552,303	-	(91,834)	460,469	95,460
2001- \$4,691,450					
Nimishillen 5.27%	2,809,460	-	(194,274)	2,615,186	204,648
2010 - \$403,712					
Sewer Project #561 - 3.25%	246,445	-	(34,636)	211,809	35,771
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	97,024	-	(13,636)	83,388	14,083
TOTAL OWDA LOANS	7,549,027	-	(1,222,074)	6,326,953	1,172,409

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

	<u>Outstanding 1/1/2014</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2014</u>	<u>Due Within One Year</u>
<i>INTERGOVERNMENTAL LOANS:</i>					
2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	11,756,689	-	(1,054,078)	10,702,611	1,067,402
2000 - \$32,377					
Sewer Rights - Canton City #P506 - 2190 - 2.81%	285,942	-	(44,395)	241,547	45,651
2000 - \$4,469,861					
Sewer Rights - Canton City #P506 - 2717 - 2.64%	1,729,567	-	(269,696)	1,459,871	276,863
2000 - \$114,760					
Sewer Rights - Canton City #P506 - 3290 - 3.16%	44,714	-	(6,881)	37,833	7,100
2012 - \$1,380,759					
Sewer Rights - Canton City #P573 - 5736 - 3.2%	854,604	-	-	854,604	-
1996 - \$625,000					
Sewer Rights - Summit #Q932	62,500	-	(31,250)	31,250	31,250
1996 - \$636,131					
Sewer Rights - Summit #Q901	105,523	-	(51,086)	54,437	54,437
2005 - \$844,349					
Sewer Rights - Summit #Q908	577,697	-	(66,178)	511,519	48,560
TOTAL INTERGOVERNMENTAL LOANS	<u>15,417,236</u>	<u>-</u>	<u>(1,523,564)</u>	<u>13,893,672</u>	<u>1,531,263</u>
COMPENSATED ABSENCES	<u>605,457</u>	<u>227,830</u>	<u>(254,756)</u>	<u>578,531</u>	<u>102,976</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 34,942,997</u>	<u>\$ 468,685</u>	<u>\$ (4,727,301)</u>	<u>\$ 30,684,381</u>	<u>\$ 4,605,478</u>

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

During 2012, the County was awarded a loan from OPWC in the amount of \$550,000 for the Battlesburg St. bridge project. At December 31, 2014, the County had only received proceeds of \$431,709.

During 2014, the County was awarded a loan from OPWC in the amount of \$600,000 for the Baum St. bridge project. At December 31, 2014, the County had drawn all proceeds.

The County's voted legal debt margin was \$160,603,277 with an unvoted debt margin of \$64,841,311 at December 31, 2014.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		SIB Loan		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2015	\$ 419,252	\$ 163,114	\$ 504,274	\$ 11,324	\$ 159,073
2016	343,723	147,356	-	-	169,074
2017	296,765	132,509	-	-	169,072
2018	299,131	118,850	-	-	169,074
2019	311,747	104,714	-	-	169,072
2020-2024	1,514,634	314,416	-	-	845,366
2025-2029	489,646	73,191	-	-	717,102
2030-2034	53,621	2,547	-	-	513,336
2035-2039	-	-	-	-	513,336
2040-2044	-	-	-	-	179,468
2045	-	-	-	-	10,000
Totals	\$ 3,728,519	\$ 1,056,697	\$ 504,274	\$ 11,324	\$ 3,613,973

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, 2014 is \$1,739,251. This amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligation are 2.64, 2.81 and 3.16 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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 \$10,702,611 as of December 31, 2014. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 1.26 percent. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Massillon.

In 1996 and 2004, Stark County entered into contractual agreements with Summit County for the improvement of the Upper Tuscarawas Wastewater Treatment Plant through upgrades and equipment additions. Stark County residents are able to tap into this facility. The improvements will be financed through General Obligation bonds, OWDA debt and OPWC debt issued in 1996 and 2005 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant is a capital asset of Summit County. The total amount owed to Summit County is \$597,206 as of December 31, 2014. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligations vary. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County.

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014, \$2,355,000 of these bonds is considered defeased. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

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

Fiscal Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2015	\$ 1,697,817	\$ 417,973	\$ 1,172,409	\$ 264,628	\$ 101,013	\$ 1,531,263	\$ 222,839
2016	1,773,344	342,897	1,117,997	217,475	101,014	1,467,375	197,488
2017	1,490,302	261,748	930,555	173,184	101,013	1,771,893	200,100
2018	297,314	188,299	863,907	134,664	62,161	1,810,752	167,768
2019	313,253	176,372	736,347	100,782	62,162	1,835,078	120,964
2020-2024	1,795,366	673,819	1,505,738	222,820	188,732	5,477,311	208,529
2025-2029	1,545,353	310,271	-	-	-	-	-
2030	356,381	16,928	-	-	-	-	-
Totals	\$ 9,269,130	\$ 2,388,307	\$ 6,326,953	\$ 1,113,553	\$ 616,095	\$ 13,893,672	\$ 1,117,688

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, 2014

NOTE 17. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$3.7 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 2014, principal and interest paid totaled \$407,639. At December 31, 2014, the outstanding balance for the special assessment bonds was \$3,728,519 and payments were scheduled to be made through the year 2034.

NOTE 18. NOTES PAYABLE

The County issued bond anticipation notes to finance sewer projects during the year. These notes are due during 2015. The following is a schedule of the activity for the year:

	<i>Outstanding</i> <i>1/1/2014</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2014</i>
Project 559 - 0.92%	<u>\$ 438,000</u>	<u>\$ 414,700</u>	<u>\$ (438,000)</u>	<u>\$ 414,700</u>

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2014

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	\$ 126,757	\$ 185,943	\$ 4,841	\$ 0	\$ 229,731	\$ 244,024	\$ 1,266,053	\$ 2,057,349
Prepaid Items	235,589	163,749	25,076	119,472	361,514	50,360	25,288	981,048
Unclaimed Monies	836,026	0	0	0	0	0	0	836,026
Other Purposes	119,563	0	0	0	0	0	0	119,563
Total Nonspendable	1,317,935	349,692	29,917	119,472	591,245	294,384	1,291,341	3,993,986
<i>Restricted for:</i>								
Debt Service	0	0	0	0	0	0	356,388	356,388
Capital Outlay	0	0	0	0	0	0	256,421	256,421
Road & Bridge Repair	0	0	0	0	0	0	3,282,627	3,282,627
Real Estate Assessment	0	0	0	0	0	0	3,765,540	3,765,540
Community Development	0	0	0	0	0	0	3,323,352	3,323,352
Public Safety	0	0	0	0	0	13,397,138	7,825,019	21,222,157
Health and Human Services	0	37,992,619	11,372,647	15,448,983	4,631,599	0	402,310	69,848,158
Other Purposes	0	0	0	0	0	0	5,083,378	5,083,378
Total Restricted	0	37,992,619	11,372,647	15,448,983	4,631,599	13,397,138	24,295,035	107,138,021
<i>Committed for:</i>								
Capital Outlay	0	0	0	0	0	0	3,311,145	3,311,145
Building Inspections	1,108,006	0	0	0	0	0	0	1,108,006
Other Purposes	595,973	0	0	0	0	0	0	595,973
Total Committed	1,703,979	0	0	0	0	0	3,311,145	5,015,124
<i>Assigned for:</i>								
Legislative and Executive	2,345,898	0	0	0	0	0	0	2,345,898
Judicial	146,171	0	0	0	0	0	0	146,171
Public Safety	68,712	0	0	0	0	0	0	68,712
Human Services	120,343	0	0	0	0	0	0	120,343
Total Assigned	2,681,124	0	0	0	0	0	0	2,681,124
<i>Unassigned</i>	<i>11,289,505</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>(456,223)</i>	<i>10,833,282</i>
Total Fund Balance	\$ 16,992,543	\$ 38,342,311	\$ 11,402,564	\$ 15,568,455	\$ 5,222,844	\$ 13,691,522	\$ 28,441,298	\$ 129,661,537

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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 2014, the County contributed \$3,961,914 to the System, which represents approximately 33 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 \$384,945 to the Council in 2014. 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 2014, 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 2014, 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, 2014*

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 2014, no monies were received from the County.

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

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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, 2014 the Network was holding \$3,314,768 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

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

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2014.

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 2014.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

NOTE 23. RELATED PARTY TRANSACTIONS

During 2014, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$880 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$1,643,863.

NOTE 24. CONTINGENT LIABILITIES

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

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

NOTE 25. 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, 2014.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

E. Concentration of Credit Risk

At December 31, 2014, the Workshops cash and cash equivalents balances per the banks were not in excess of the insured limits.

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

F. Investments

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

G. Property and Equipment

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

H. Contributions

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by SCBDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by SCBDD. These in-kind contributions have been computed by SCBDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,643,863 for 2014.

At December 31, 2014, SCBDD owed the Workshops \$28,868 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$24,055,781 at December 31, 2014.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2014:

<i>Cash and Investments</i>	\$ 74,747
<i>Mutual Funds</i>	689,643
<i>Equities and options</i>	7,278
<i>Accrued Income</i>	4,104
	<u>\$ 775,772</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>	\$ 6,090
<i>Work in Progress</i>	31,195
<i>Finished Goods</i>	31,948
	<u>\$ 69,233</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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

N. Compensated Absences

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

NOTE 26. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Basis of Accounting

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

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

C. Fund Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

D. Budgetary Process

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

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

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

E. Capital Assets and Depreciation

Capital assets are stated at cost less accumulated depreciation computed on the straight-line method over an estimated useful life of 20 years. At December 31, 2014, the Port Authority had no capital assets.

F. Deposits and Investments

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

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

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

Deposits Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. For 2014, of bank balances totaling \$1,039,558, which was all exposed to custodial credit risk. These balances were collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All Port Authority demand deposits were either insured or collateralized, in accordance with state law.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

G. Risk Management

The Port Authority 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.

H. Related Party Transactions

The Port Authority contracts with the Stark Development Board to maintain the Port Authority's records. In 2014, the Port Authority paid the Stark Development Board \$69,017.

I. Capital Assets

During 2014, there were no capital asset transactions that occurred. In 2013, construction of the Stark State/Timken Wind Energy building was completed for \$1,500,000, and the facility was conveyed to Stark State consistent with the terms of the Ohio Air Quality Development Authority loan agreement. In addition, the Port Authority had construction in progress totaling \$3,806,178 related to the Shearers Phase II expansion of its water reclamation capabilities. The facility is immediately conveyed to Shearers consistent with the terms of the Ohio Water Developmental Authority loan agreement and the loan repayment schedule between Shearers and the Port Authority.

J. Debt

At December 31, 2014, debt outstanding totaled \$8,511,800 down from the \$9,335,413 debt outstanding at December 31, 2013. This consists of three loans from the Ohio Water Development Authority (OWDA), and the one loan from the Ohio Air Quality Development Authority. The OWDA loans were used for the construction of buildings. The Port Authority has not received an amortization schedule for the 2013 OWDA loan for Shearers Phase II expansion. At December 31, 2014, \$3,389,227 of this loan remained outstanding. The Ohio Air Quality Development Authority (OAQDA) loan was used to assist in financing the Timken Wind Energy project. In 2013, \$750,000 of the \$1,500,000 original loan amount was forgiven by the OAQDA consistent with the terms of the loan agreement and the facility meeting certain job creation and retention thresholds.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

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

<i>Fiscal Year</i>	<u><i>OWDA</i></u>		<u><i>OAQDA</i></u>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2015	\$ 518,917	\$ 130,565	\$ 221,600	\$ 16,772
2016	534,602	114,880	228,323	10,053
2017	550,760	98,722	191,736	3,122
2018	567,407	82,075	-	-
2019	584,556	64,926	-	-
2020-2024	1,447,771	151,129	-	-
2025-2026	276,901	6,246	-	-
	<u>\$ 4,480,914</u>	<u>\$ 648,543</u>	<u>\$ 641,659</u>	<u>\$ 29,947</u>

K. Loans Receivable

As of December 31, 2014, the loan receivable amount totaled \$8,511,800. The revenue will be utilized to retire the corresponding debt related to previous projects.

L. Conduit Debt

The Port Authority authorized conduit financing of \$2.080 million, for the YMCA, to be used for the purposes of expanding the facilities in its Jackson Township location. This expansion is expected to virtually double the square footage of the original facility which has been overflowing capacity for the past three to four years. The financing was completed in 2014 and the entire \$2.080 million remained outstanding as of December 31, 2014. In addition to the 2014 YMCA conduit financing, the YMCA had \$2,720,127 outstanding as of December 31, 2014, related to the YMCA constructed in downtown Canton with conduit financing provided by the Port Authority in 2013. Finally, the Pro Football Hall of Fame expansion had \$9,610,000 outstanding as of December 31, 2014, related to conduit financing provided by the Port Authority in 2011. The Port Authority has no liability attached to any of the outstanding balances related to conduit financing, as such, the Port Authority carries no liability impacting its Statement of Net Position.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2014*

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, 2014*

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

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

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

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

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

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

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

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

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

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, 2014*

Nonmajor Capital Projects Funds

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

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

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

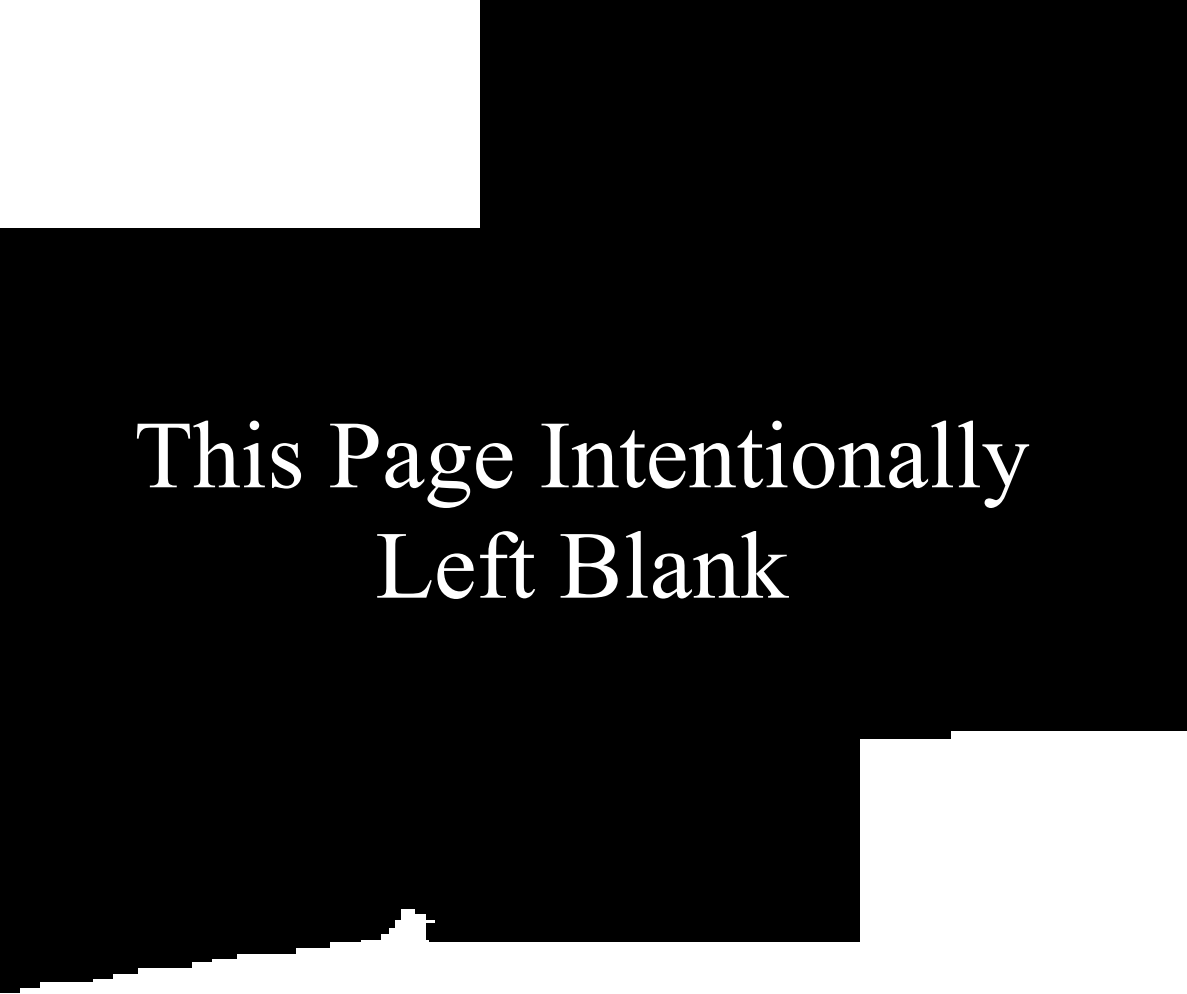
Courthouse Restoration - To account for note proceeds and grants for the restoration of the County Courthouse

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

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

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

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



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 19,070,598	\$ 341,396	\$ 3,587,866	\$ 22,999,860
Cash and Investments with Fiscal & Escrow Agents	558,887	-	-	558,887
Taxes Receivable	604,036	-	-	604,036
Accounts Receivable	164,161	-	-	164,161
Special Assessments Receivable	-	5,388,550	-	5,388,550
Interfund Receivable	77,856	14,992	-	92,848
Intergovernmental Receivable	10,011,725	-	577,215	10,588,940
Materials and Supplies Inventory	1,266,053	-	-	1,266,053
Loans Receivable	2,931,704	-	-	2,931,704
Prepaid Items	25,288	-	-	25,288
Total Assets	\$ 34,710,308	\$ 5,744,938	\$ 4,165,081	\$ 44,620,327
Liabilities				
Accounts Payable	\$ 750,795	\$ -	\$ 3,500	\$ 754,295
Accrued Wages	364,093	-	-	364,093
Matured Compensated Absences Payable	1,041	-	-	1,041
Contracts Payable	362,741	-	619,724	982,465
Intergovernmental Payable	255,706	-	-	255,706
Retainage Payable	558,887	-	-	558,887
Interfund Payable	77,856	-	-	77,856
Total Liabilities	2,371,119	-	623,224	2,994,343
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	546,663	-	-	546,663
Unavailable Revenue	6,818,961	5,388,550	430,512	12,638,023
Total Deferred Inflows of Resources	7,365,624	5,388,550	430,512	13,184,686
Fund Balances				
Nonspendable	1,291,341	-	-	1,291,341
Restricted	23,682,226	356,388	256,421	24,295,035
Committed	-	-	3,311,145	3,311,145
Unassigned	(2)	-	(456,221)	(456,223)
Total Fund Balances	24,973,565	356,388	3,111,345	28,441,298
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 34,710,308	\$ 5,744,938	\$ 4,165,081	\$ 44,620,327

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2014

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity and Pooled Cash and Investments	\$ 70,409	\$ 781,870	\$ 42,651	\$ 17,783	\$ 3,964,613
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Taxes Receivable	-	-	-	-	604,036
Accounts Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	127,341	775,000	-	691,334	71,086
Materials and Supplies Inventory	-	603	-	-	-
Loans Receivable	-	-	-	1,868,774	-
Prepaid Items	-	-	-	-	25,288
Total Assets	<u>\$ 197,750</u>	<u>\$ 1,557,473</u>	<u>\$ 42,651</u>	<u>\$ 2,577,891</u>	<u>\$ 4,665,023</u>
Liabilities					
Accounts Payable	\$ -	\$ 78,032	\$ 42,653	\$ 11,818	\$ 7,480
Accrued Wages	-	30,820	-	-	1,626
Matured Compensated Absences Payable	-	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	14,416	-	6,274	775
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>123,268</u>	<u>42,653</u>	<u>18,092</u>	<u>9,881</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	546,663
Unavailable Revenue	101,016	359,916	-	685,060	118,608
Total Deferred Inflows of Resources	<u>101,016</u>	<u>359,916</u>	<u>-</u>	<u>685,060</u>	<u>665,271</u>
Fund Balances					
Nonspendable	-	603	-	-	25,288
Restricted	96,734	1,073,686	-	1,874,739	3,964,583
Unassigned	-	-	(2)	-	-
Total Fund Balances (Deficits)	<u>96,734</u>	<u>1,074,289</u>	<u>(2)</u>	<u>1,874,739</u>	<u>3,989,871</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 197,750</u>	<u>\$ 1,557,473</u>	<u>\$ 42,651</u>	<u>\$ 2,577,891</u>	<u>\$ 4,665,023</u>

Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 76,373	\$ 480,996	\$ 439,796	\$ 3,759,572	\$ 404,296	\$ 258,982
-	67,619	-	-	-	-
-	-	-	-	-	-
-	-	-	143,524	-	-
-	-	-	77,856	-	-
-	384,980	-	26,029	43,178	-
-	-	-	3,197	-	-
-	1,062,930	-	-	-	-
-	-	-	-	-	-
<u>\$ 76,373</u>	<u>\$ 1,996,525</u>	<u>\$ 439,796</u>	<u>\$ 4,010,178</u>	<u>\$ 447,474</u>	<u>\$ 258,982</u>

\$ -	\$ 188,606	\$ -	\$ 70,659	\$ 1,950	\$ 7,386
-	-	800	25,861	8,606	15,505
-	-	-	-	-	-
-	-	-	48,379	-	-
-	65,330	378	17,344	4,276	6,888
-	67,619	-	-	-	-
-	-	-	-	-	-
-	321,555	1,178	162,243	14,832	29,779

-	-	-	-	-	-
-	226,357	-	-	-	-
-	226,357	-	-	-	-

-	-	-	3,197	-	-
76,373	1,448,613	438,618	3,844,738	432,642	229,203
-	-	-	-	-	-
<u>76,373</u>	<u>1,448,613</u>	<u>438,618</u>	<u>3,847,935</u>	<u>432,642</u>	<u>229,203</u>

<u>\$ 76,373</u>	<u>\$ 1,996,525</u>	<u>\$ 439,796</u>	<u>\$ 4,010,178</u>	<u>\$ 447,474</u>	<u>\$ 258,982</u>
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STARK COUNTY, OHIO

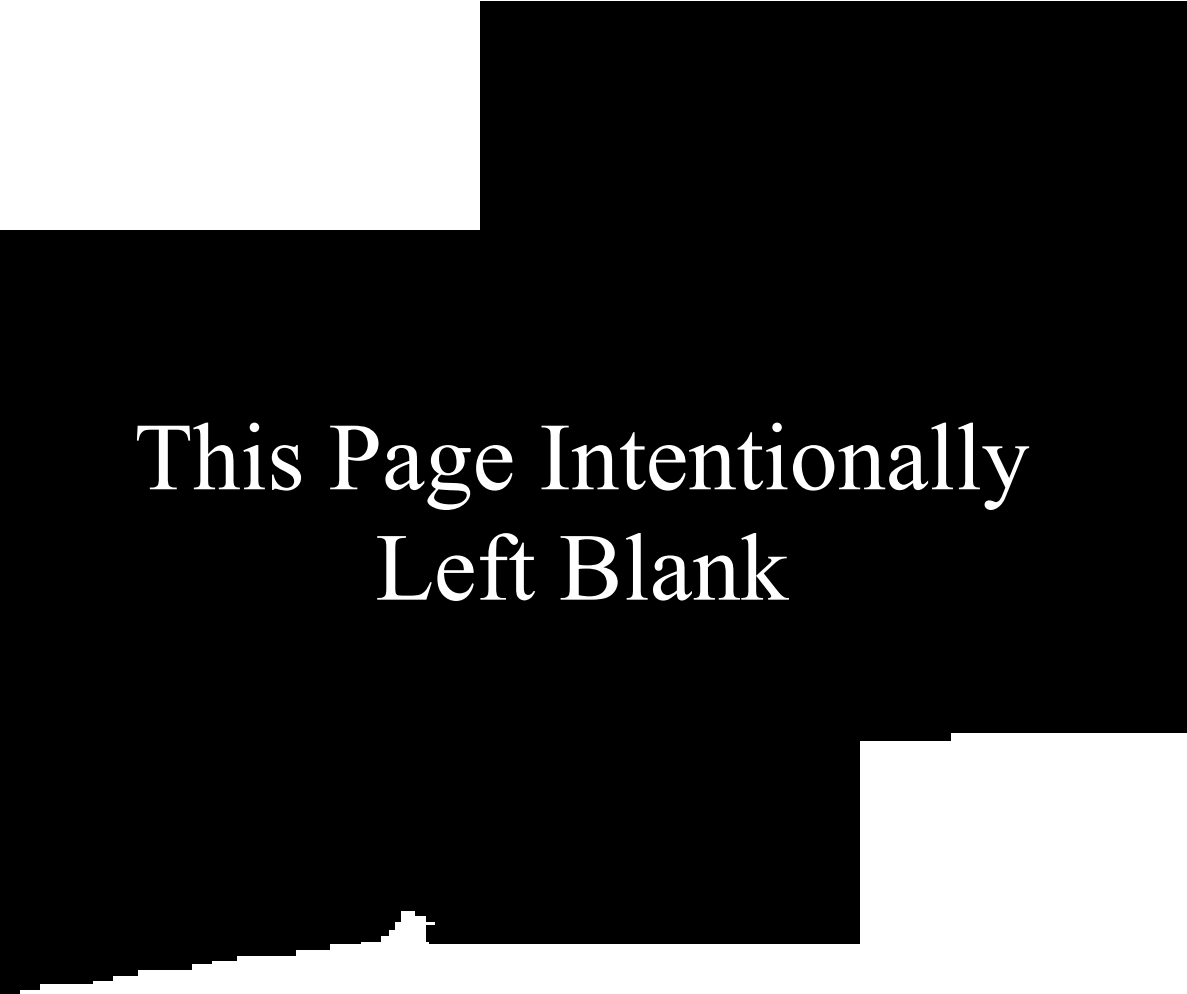
Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2014

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 43,926	\$ 428	\$ 1,686,732	\$ 67,036	\$ 1,414
Cash and Investments with Fiscal & Escrow Agents	-	-	491,268	-	-
Property Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	8,412	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,201,087	-	-
Materials and Supplies Inventory	-	-	1,199,265	18,246	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 43,926</u>	<u>\$ 428</u>	<u>\$ 10,578,352</u>	<u>\$ 93,694</u>	<u>\$ 1,414</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 196,198	\$ 20,440	\$ -
Accrued Wages	-	-	163,870	-	-
Matured Compensated Absences Payable	-	-	-	-	-
Contracts Payable	-	-	304,671	-	-
Intergovernmental Payable	-	-	83,157	565	620
Retainage Payable	-	-	491,268	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,239,164</u>	<u>21,005</u>	<u>620</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	4,857,296	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>4,857,296</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	1,199,265	18,246	-
Restricted	43,926	428	3,282,627	54,443	794
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>43,926</u>	<u>428</u>	<u>4,481,892</u>	<u>72,689</u>	<u>794</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 43,926</u>	<u>\$ 428</u>	<u>\$ 10,578,352</u>	<u>\$ 93,694</u>	<u>\$ 1,414</u>

Real Estate Assessment	Law Library	Other Public Safety	Other	Total
\$ 3,914,279	\$ 268,554	\$ 2,296,441	\$ 494,447	\$ 19,070,598
-	-	-	-	558,887
-	-	-	-	604,036
-	-	6,101	6,124	164,161
-	-	-	-	77,856
-	28,967	575,992	86,731	10,011,725
-	1,875	42,867	-	1,266,053
-	-	-	-	2,931,704
-	-	-	-	25,288
<u>\$ 3,914,279</u>	<u>\$ 299,396</u>	<u>\$ 2,921,401</u>	<u>\$ 587,302</u>	<u>\$ 34,710,308</u>
\$ 35,278	\$ 78,359	\$ 10,591	\$ 1,345	\$ 750,795
76,295	4,204	31,578	4,928	364,093
1,041	-	-	-	1,041
-	-	9,691	-	362,741
36,125	1,857	15,441	2,260	255,706
-	-	-	-	558,887
-	-	73,425	4,431	77,856
<u>148,739</u>	<u>84,420</u>	<u>140,726</u>	<u>12,964</u>	<u>2,371,119</u>
-	-	-	-	546,663
-	-	444,119	26,589	6,818,961
-	-	444,119	26,589	7,365,624
-	1,875	42,867	-	1,291,341
3,765,540	213,101	2,293,689	547,749	23,682,226
-	-	-	-	(2)
<u>3,765,540</u>	<u>214,976</u>	<u>2,336,556</u>	<u>547,749</u>	<u>24,973,565</u>
<u>\$ 3,914,279</u>	<u>\$ 299,396</u>	<u>\$ 2,921,401</u>	<u>\$ 587,302</u>	<u>\$ 34,710,308</u>



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2014

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Equity and Pooled Cash and Investments	\$ 140,456	\$ 200,940	\$ 341,396
Special Assessments Receivable	5,388,550	-	5,388,550
Interfund Receivable	<u>14,992</u>	<u>-</u>	<u>14,992</u>
Total Assets	<u>\$ 5,543,998</u>	<u>\$ 200,940</u>	<u>\$ 5,744,938</u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$ 5,388,550</u>	<u>\$ -</u>	<u>\$ 5,388,550</u>
Fund Balances			
Restricted	<u>155,448</u>	<u>200,940</u>	<u>356,388</u>
Total Fund Balances	<u>155,448</u>	<u>200,940</u>	<u>356,388</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 5,543,998</u>	<u>\$ 200,940</u>	<u>\$ 5,744,938</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2014

	Jail Capital Improvements	Stark Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
Assets					
Equity and Pooled Cash and Investments	\$ 6,775	\$ 251,008	\$ 280	\$ 5,413	\$ -
Intergovernmental Receivable	-	-	-	-	577,215
Total Assets	<u>\$ 6,775</u>	<u>\$ 251,008</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ 577,215</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	32,483	-	-	-	577,216
Total Liabilities	<u>32,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>577,216</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	430,512
Fund Balances					
Restricted	-	251,008	-	5,413	-
Committed	-	-	280	-	-
Unassigned	(25,708)	-	-	-	(430,513)
Total Fund Balances (Deficits)	<u>(25,708)</u>	<u>251,008</u>	<u>280</u>	<u>5,413</u>	<u>(430,513)</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 6,775</u>	<u>\$ 251,008</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ 577,215</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ 3,324,102	\$ 288	\$ 3,587,866
<u>-</u>	<u>-</u>	<u>577,215</u>

\$ 3,324,102 \$ 288 \$ 4,165,081

\$ 3,500 \$ - \$ 3,500
10,025 - 619,724

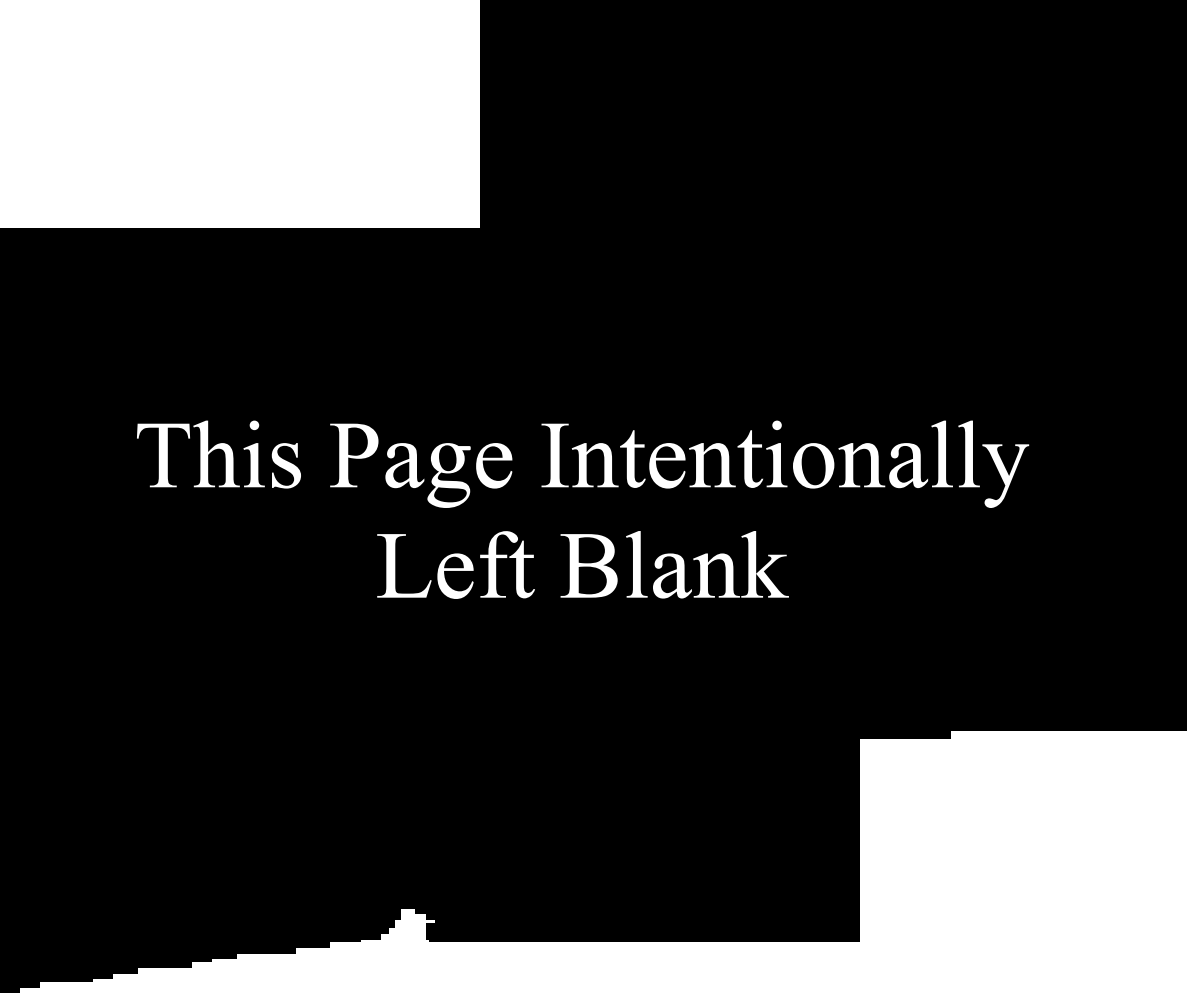
13,525 - 623,224

- - 430,512

- - 256,421
3,310,577 288 3,311,145
- - (456,221)

3,310,577 288 3,111,345

\$ 3,324,102 \$ 288 \$ 4,165,081



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 541,562	\$ -	\$ -	\$ 541,562
Permissive Sales and Use Taxes	3,857,496	-	-	3,857,496
Charges for Services	8,600,731	-	-	8,600,731
Licenses and Permits	194,901	-	-	194,901
Fines and Forfeitures	635,854	-	-	635,854
Intergovernmental	19,964,251	-	5,218,649	25,182,900
Special Assessments	-	600,451	-	600,451
Interest	164	859	-	1,023
Other	534,447	-	3,050	537,497
Total Revenues	<u>34,329,406</u>	<u>601,310</u>	<u>5,221,699</u>	<u>40,152,415</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,534,535	-	-	4,534,535
Judicial	4,069,280	-	-	4,069,280
Public Safety	6,114,123	-	-	6,114,123
Public Works	17,594,008	-	3,500	17,597,508
Health	815,100	-	-	815,100
Human Services	523,122	-	-	523,122
Capital Outlay	-	-	7,296,981	7,296,981
Debt Service:				
Principal Retirement	638,552	407,639	-	1,046,191
Interest and Fiscal Charges	26,169	185,665	-	211,834
Total Expenditures	<u>34,314,889</u>	<u>593,304</u>	<u>7,300,481</u>	<u>42,208,674</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>14,517</u>	<u>8,006</u>	<u>(2,078,782)</u>	<u>(2,056,259)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	2,350,000	2,350,000
Proceeds from Sale of Capital Assets	-	-	279,232	279,232
Proceeds from OPWC Loans	-	-	600,000	600,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,229,232</u>	<u>3,229,232</u>
Net Change in Fund Balances	14,517	8,006	1,150,450	1,172,973
Fund Balances Beginning of Year	<u>24,959,048</u>	<u>348,382</u>	<u>1,960,895</u>	<u>27,268,325</u>
Fund Balances End of Year	<u>\$ 24,973,565</u>	<u>\$ 356,388</u>	<u>\$ 3,111,345</u>	<u>\$ 28,441,298</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2014

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 541,562
Permissive Sales and Use Taxes	-	-	-	-	-
Charges for Services	-	-	75,101	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	208,084	2,060,587	-	587,289	880,764
Interest	-	-	-	-	-
Other	-	4,980	-	81,233	-
Total Revenues	<u>208,084</u>	<u>2,065,567</u>	<u>75,101</u>	<u>668,522</u>	<u>1,422,326</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	2,183,025	117,224	-	905,469
Public Works	-	-	-	689,763	-
Health	-	-	-	-	-
Human Services	193,994	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>193,994</u>	<u>2,183,025</u>	<u>117,224</u>	<u>689,763</u>	<u>905,469</u>
Net Change in Fund Balances	14,090	(117,458)	(42,123)	(21,241)	516,857
Fund Balances Beginning of Year	<u>82,644</u>	<u>1,191,747</u>	<u>42,121</u>	<u>1,895,980</u>	<u>3,473,014</u>
Fund Balances (Deficits) End of Year	<u>\$ 96,734</u>	<u>\$ 1,074,289</u>	<u>\$ (2)</u>	<u>\$ 1,874,739</u>	<u>\$ 3,989,871</u>

<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>	<u>Dog and Kennel</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,400	66,548	2,129,226	826,938	731,561
-	-	-	-	-	-
-	-	-	-	-	7,158
328,821	1,682,113	-	5,790	94,230	-
-	40	-	-	-	-
-	<u>83,662</u>	-	<u>140,852</u>	<u>13,771</u>	<u>37,137</u>
<u>328,821</u>	<u>1,767,215</u>	<u>66,548</u>	<u>2,275,868</u>	<u>934,939</u>	<u>775,856</u>
-	-	-	-	856,132	-
-	-	-	2,896,189	-	-
-	-	18,463	-	-	-
-	1,976,210	-	-	-	-
-	-	-	-	-	815,100
328,821	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>328,821</u>	<u>1,976,210</u>	<u>18,463</u>	<u>2,896,189</u>	<u>856,132</u>	<u>815,100</u>
-	(208,995)	48,085	(620,321)	78,807	(39,244)
<u>76,373</u>	<u>1,657,608</u>	<u>390,533</u>	<u>4,468,256</u>	<u>353,835</u>	<u>268,447</u>
<u>\$ 76,373</u>	<u>\$ 1,448,613</u>	<u>\$ 438,618</u>	<u>\$ 3,847,935</u>	<u>\$ 432,642</u>	<u>\$ 229,203</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, 2014

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Permissive Sales and Use Taxes	-	-	3,857,496	-	-
Charges for Services	300	-	5,756	309,754	3,946
Licenses and Permits	-	-	47,438	-	-
Fines and Forfeitures	-	-	113,608	-	-
Intergovernmental	-	-	11,378,695	-	-
Interest	-	-	67	-	-
Other	-	-	38,652	7,841	-
Total Revenues	<u>300</u>	<u>-</u>	<u>15,441,712</u>	<u>317,595</u>	<u>3,946</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	5,498
Public Safety	-	-	-	303,809	-
Public Works	-	-	14,928,035	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	638,552	-	-
Interest and Fiscal Charges	-	-	26,169	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>15,592,756</u>	<u>303,809</u>	<u>5,498</u>
Net Change in Fund Balances	300	-	(151,044)	13,786	(1,552)
Fund Balances Beginning of Year	<u>43,626</u>	<u>428</u>	<u>4,632,936</u>	<u>58,903</u>	<u>2,346</u>
Fund Balances (Deficits) End of Year	<u>\$ 43,926</u>	<u>\$ 428</u>	<u>\$ 4,481,892</u>	<u>\$ 72,689</u>	<u>\$ 794</u>

Real Estate Assessment	Law Library	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ 541,562
-	-	-	-	3,857,496
3,785,700	16,536	552,715	95,250	8,600,731
-	-	147,463	-	194,901
202	458,368	30,727	25,791	635,854
-	129,668	2,403,600	204,610	19,964,251
-	-	57	-	164
<u>38,193</u>	<u>15,792</u>	<u>72,334</u>	<u>-</u>	<u>534,447</u>
<u>3,824,095</u>	<u>620,364</u>	<u>3,206,896</u>	<u>325,651</u>	<u>34,329,406</u>
3,678,403	-	-	-	4,534,535
-	592,142	401,058	174,393	4,069,280
-	-	2,586,133	-	6,114,123
-	-	-	-	17,594,008
-	-	-	-	815,100
307	-	-	-	523,122
-	-	-	-	638,552
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,169</u>
<u>3,678,710</u>	<u>592,142</u>	<u>2,987,191</u>	<u>174,393</u>	<u>34,314,889</u>
145,385	28,222	219,705	151,258	14,517
<u>3,620,155</u>	<u>186,754</u>	<u>2,116,851</u>	<u>396,491</u>	<u>24,959,048</u>
<u>\$ 3,765,540</u>	<u>\$ 214,976</u>	<u>\$ 2,336,556</u>	<u>\$ 547,749</u>	<u>\$ 24,973,565</u>

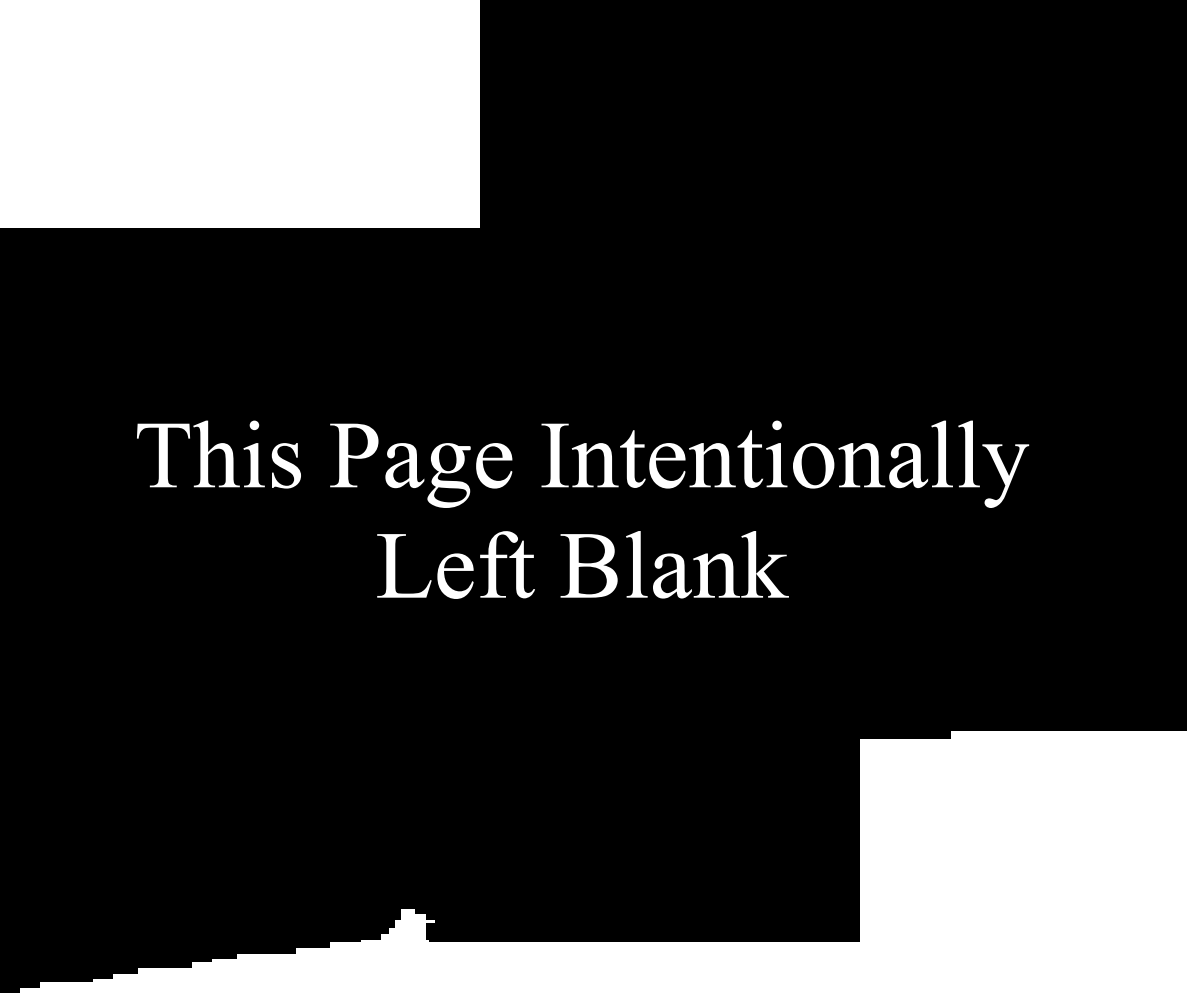
STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2014

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 600,451	\$ -	\$ 600,451
Interest	859	-	859
Total Revenues	601,310	-	601,310
Expenditures			
Debt Service:			
Principal Retirement	407,639	-	407,639
Interest and Fiscal Charges	185,665	-	185,665
Total Expenditures	593,304	-	593,304
Net Change in Fund Balances	8,006	-	8,006
Fund Balances Beginning of Year	147,442	200,940	348,382
Fund Balances End of Year	\$ 155,448	\$ 200,940	\$ 356,388



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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, 2014

	Jail Capital Improvements	Stark Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 5,218,649
Other	-	-	-	-	-
Total Revenues	-	-	-	-	5,218,649
Expenditures					
Current:					
Public Works	-	-	-	-	-
Capital Outlay	32,483	152,112	35,095	-	6,055,581
Total Expenditures	32,483	152,112	35,095	-	6,055,581
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,483)	(152,112)	(35,095)	-	(836,932)
Other Financing Sources					
Transfers In	-	350,000	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Proceeds from OPWC Loans	-	-	-	-	600,000
Total Other Financing Sources (Uses)	-	350,000	-	-	600,000
Net Change in Fund Balances	(32,483)	197,888	(35,095)	-	(236,932)
Fund Balances (Deficits) Beginning of Year	6,775	53,120	35,375	5,413	(193,581)
Fund Balances (Deficits) End of Year	<u>\$ (25,708)</u>	<u>\$ 251,008</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ (430,513)</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ -	\$ 5,218,649
<u>3,050</u>	<u>-</u>	<u>3,050</u>
<u>3,050</u>	<u>-</u>	<u>5,221,699</u>
3,500	-	3,500
<u>1,021,710</u>	<u>-</u>	<u>7,296,981</u>
<u>1,025,210</u>	<u>-</u>	<u>7,300,481</u>
<u>(1,022,160)</u>	<u>-</u>	<u>(2,078,782)</u>
2,000,000	-	2,350,000
279,232	-	279,232
<u>-</u>	<u>-</u>	<u>600,000</u>
<u>2,279,232</u>	<u>-</u>	<u>3,229,232</u>
1,257,072	-	1,150,450
<u>2,053,505</u>	<u>288</u>	<u>1,960,895</u>
<u>\$ 3,310,577</u>	<u>\$ 288</u>	<u>\$ 3,111,345</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2014*

Nonmajor Enterprise Funds

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

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2014

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Assets					
Current Assets					
Equity in Pooled Cash and Investments	\$ 890,087	\$ -	\$ 78,961	\$ 342,174	\$ 1,311,222
Accounts Receivable	88,452	-	-	-	88,452
Intergovernmental Receivable	14,320	-	-	-	14,320
Total Current Assets	<u>992,859</u>	<u>-</u>	<u>78,961</u>	<u>342,174</u>	<u>1,413,994</u>
Noncurrent Assets					
Land and Construction in Progress	-	26,400	-	-	26,400
Depreciable Capital Assets, Net	6,432,481	936	-	-	6,433,417
Total Noncurrent Assets	<u>6,432,481</u>	<u>27,336</u>	<u>-</u>	<u>-</u>	<u>6,459,817</u>
Total Assets	<u>7,425,340</u>	<u>27,336</u>	<u>78,961</u>	<u>342,174</u>	<u>7,873,811</u>
Liabilities					
Current Liabilities					
Accounts Payable	45,112	-	-	-	45,112
Accrued Wages	5,814	-	-	-	5,814
Compensated Absences Payable	1,526	-	-	-	1,526
Intergovernmental Payable	3,241	-	-	-	3,241
General Obligation Bonds Payable	75,000	-	-	-	75,000
Total Current Liabilities	<u>130,693</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,693</u>
Long-Term Liabilities					
Compensated Absences Payable - Net of Current Portion	11,042	-	-	-	11,042
General Obligation Bonds Payable - Net of Current Portion	80,000	-	-	-	80,000
Total Long-Term Liabilities	<u>91,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,042</u>
Total Liabilities	<u>221,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>221,735</u>
Net Position					
Net Investment in Capital Assets	6,277,481	27,336	-	-	6,304,817
Unrestricted	926,124	-	78,961	342,174	1,347,259
Total Net Position	<u>\$ 7,203,605</u>	<u>\$ 27,336</u>	<u>\$ 78,961</u>	<u>\$ 342,174</u>	<u>\$ 7,652,076</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2014

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Operating Revenues					
Charges for Services	\$ 666,661	\$ -	\$ 23,087	\$ 21,235	\$ 710,983
Other	-	-	-	9,421	9,421
Total Operating Revenues	<u>666,661</u>	<u>-</u>	<u>23,087</u>	<u>30,656</u>	<u>720,404</u>
Operating Expenses					
Personal Services	212,248	-	-	37,852	250,100
Contractual Services	412,939	-	-	5,415	418,354
Materials and Supplies	14,140	-	239	743	15,122
Depreciation	194,254	233	-	-	194,487
Other	515	-	9,454	555	10,524
Total Operating Expenses	<u>834,096</u>	<u>233</u>	<u>9,693</u>	<u>44,565</u>	<u>888,587</u>
Operating Income (Loss)	<u>(167,435)</u>	<u>(233)</u>	<u>13,394</u>	<u>(13,909)</u>	<u>(168,183)</u>
Non-Operating Revenues (Expenses)					
Operating Grants	14,320	-	13,778	-	28,098
Interest and Fiscal Charges	(6,150)	-	-	-	(6,150)
Total Non-Operating Revenues (Expenses)	<u>8,170</u>	<u>-</u>	<u>13,778</u>	<u>-</u>	<u>21,948</u>
Change in Net Position	<u>(159,265)</u>	<u>(233)</u>	<u>27,172</u>	<u>(13,909)</u>	<u>(146,235)</u>
Net Position Beginning of Year	<u>7,362,870</u>	<u>27,569</u>	<u>51,789</u>	<u>356,083</u>	<u>7,798,311</u>
Net Position End of Year	<u>\$ 7,203,605</u>	<u>\$ 27,336</u>	<u>\$ 78,961</u>	<u>\$ 342,174</u>	<u>\$ 7,652,076</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2014

	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
<i>Cash Flows from Operating Activities</i>					
Cash Received from Customers	\$ 658,893	\$ -	\$ 23,087	\$ 21,235	\$ 703,215
Cash Received from Other Operating Receipts	-	-	-	6,928	6,928
Cash Payments to Employees for Services and Benefits	(211,411)	-	-	(53,251)	(264,662)
Cash Payments to Suppliers for Goods and Services	(14,140)	-	(239)	(743)	(15,122)
Cash Payments for Contractual Services	(396,164)	-	-	(5,415)	(401,579)
Other Cash Payments	(515)	-	(11,047)	(4,270)	(15,832)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>36,663</u>	<u>-</u>	<u>11,801</u>	<u>(35,516)</u>	<u>12,948</u>
<i>Cash Flows from Noncapital Financing Activities</i>					
Operating Grants Received	-	-	13,778	-	13,778
<i>Cash Flows from Capital and Related Financing Activities</i>					
Principal Payments on Debt	(75,000)	-	-	-	(75,000)
Interest Payments on Debt	(6,150)	-	-	-	(6,150)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(81,150)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(81,150)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(44,487)	-	25,579	(35,516)	(54,424)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>934,574</u>	<u>-</u>	<u>53,382</u>	<u>377,690</u>	<u>1,365,646</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$ 890,087</u>	<u>\$ -</u>	<u>\$ 78,961</u>	<u>\$ 342,174</u>	<u>\$ 1,311,222</u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</i>					
<i>Operating Income (Loss)</i>	<u>\$ (167,435)</u>	<u>\$ (233)</u>	<u>\$ 13,394</u>	<u>\$ (13,909)</u>	<u>\$ (168,183)</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</i>					
Depreciation Expense	194,254	233	-	-	194,487
(Increase) Decrease in Assets:					
Accounts Receivable	(7,768)	-	-	-	(7,768)
Increase (Decrease) in Liabilities:					
Accounts Payable	16,132	-	(662)	-	15,470
Accrued Wages	20	-	-	(7,371)	(7,351)
Compensated Absences Payable	703	-	-	(4,382)	(3,679)
Intergovernmental Payable	757	-	(931)	(9,854)	(10,028)
<i>Total Adjustments</i>	<u>204,098</u>	<u>233</u>	<u>(1,593)</u>	<u>(21,607)</u>	<u>181,131</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$ 36,663</u>	<u>\$ -</u>	<u>\$ 11,801</u>	<u>\$ (35,516)</u>	<u>\$ 12,948</u>

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2014

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, 2014

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 9,060,178	\$ 2,562,546	\$ 11,622,724
Accounts Receivable	<u>2,299</u>	<u>-</u>	<u>2,299</u>
Total Assets	<u>9,062,477</u>	<u>2,562,546</u>	<u>11,625,023</u>
Liabilities			
Current Liabilities			
Accounts Payable	240,643	-	240,643
Accrued Wages	4,600	3,583	8,183
Intergovernmental Payable	2,029	582,243	584,272
Claims Payable	<u>1,188,572</u>	<u>702,738</u>	<u>1,891,310</u>
Total Current Liabilities	<u>1,435,844</u>	<u>1,288,564</u>	<u>2,724,408</u>
Long-Term Liabilities:			
Claims Payable - Net of Current Portion	-	3,505,540	3,505,540
Compensated Absences Payable - Net of Current Portion	<u>11,936</u>	<u>3,171</u>	<u>15,107</u>
Total Long-Term Liabilities	<u>11,936</u>	<u>3,508,711</u>	<u>3,520,647</u>
Total Liabilities	<u>1,447,780</u>	<u>4,797,275</u>	<u>6,245,055</u>
Net Position			
Unrestricted	<u>7,614,697</u>	<u>(2,234,729)</u>	<u>5,379,968</u>
Total Net Position	<u>\$ 7,614,697</u>	<u>\$ (2,234,729)</u>	<u>\$ 5,379,968</u>

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2014

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 17,358,127	\$ 851,920	\$ 18,210,047
Other	<u>53,395</u>	<u>485,174</u>	<u>538,569</u>
Total Operating Revenues	<u>17,411,522</u>	<u>1,337,094</u>	<u>18,748,616</u>
Operating Expenses			
Personal Services	96,530	65,985	162,515
Contractual Services	10,284	41,870	52,154
Materials and Supplies	2,400	1,261	3,661
Claims	17,745,328	1,248,991	18,994,319
Other	<u>2,130</u>	<u>-</u>	<u>2,130</u>
Total Operating Expenses	<u>17,856,672</u>	<u>1,358,107</u>	<u>19,214,779</u>
Change in Net Position	(445,150)	(21,013)	(466,163)
Net Position Beginning of Year	<u>8,059,847</u>	<u>(2,213,716)</u>	<u>5,846,131</u>
Net Position End of Year	<u>\$ 7,614,697</u>	<u>\$ (2,234,729)</u>	<u>\$ 5,379,968</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2014

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 17,358,127	\$ 851,920	\$ 18,210,047
Cash Received from Other Operating Receipts	54,686	485,174	539,860
Cash Payments to Employees for Services and Benefits	(93,388)	(62,363)	(155,751)
Cash Payments to Suppliers for Goods and Services	(2,400)	(1,261)	(3,661)
Cash Payments for Claims	(17,617,185)	(1,268,536)	(18,885,721)
Cash Payments for Contractual Services	(10,284)	(41,870)	(52,154)
Cash Payments for Other Operating Expenses	(2,130)	-	(2,130)
Net Cash Provided by (Used for) Operating Activities	<u>(312,574)</u>	<u>(36,936)</u>	<u>(349,510)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(312,574)	(36,936)	(349,510)
Cash and Cash Equivalents Beginning of Year	<u>9,372,752</u>	<u>2,599,482</u>	<u>11,972,234</u>
Cash and Cash Equivalents End of Year	<u>\$ 9,060,178</u>	<u>\$ 2,562,546</u>	<u>\$ 11,622,724</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ (445,150)</u>	<u>\$ (21,013)</u>	<u>\$ (466,163)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
(Increase) Decrease in Assets			
Accounts Receivable	1,291	-	1,291
Increase (Decrease) in Liabilities			
Accounts Payable	170,168	(1,285)	168,883
Accrued Wages	1,061	2,250	3,311
Compensated Absences Payable	1,717	434	2,151
Intergovernmental Payable	364	7,414	7,778
Claims Payable	(42,025)	(24,736)	(66,761)
Total Adjustments	<u>132,576</u>	<u>(15,923)</u>	<u>116,653</u>
Net Cash Provided by (Used for) Operating Activities	<u>\$ (312,574)</u>	<u>\$ (36,936)</u>	<u>\$ (349,510)</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2014*

Private Purpose Trust Funds

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

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Private Purpose Trust Funds

December 31, 2014

	George C. Brissel	SCBDD Gifts & Donations	Juvenile Court Gifts & Donations	Total
Assets				
Equity in Pooled Cash and Investments	\$ 2,190	\$ 125,450	\$ 38,118	\$ 165,758
Accounts Receivable	-	-	1,668	1,668
Intergovernmental Receivable	-	-	36,230	36,230
Total Assets	<u>2,190</u>	<u>125,450</u>	<u>76,016</u>	<u>203,656</u>
Liabilities				
Current Liabilities:				
Accounts Payable	-	-	1,050	1,050
Accrued Wages	-	-	1,536	1,536
Intergovernmental Payable	-	-	733	733
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,319</u>	<u>3,319</u>
Net Position				
Held in Trust for Private Purposes	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 72,697</u>	<u>\$ 200,337</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2014

	<u>George C. Brissel</u>	<u>SCBDD Gifts & Donations</u>	<u>Juvenile Court Gifts & Donations</u>	<u>Total</u>
<i>Additions</i>				
Contributions	\$ -	\$ -	\$ 101,619	\$ 101,619
<i>Deductions</i>				
Other	-	35,575	40,520	76,095
<i>Change in Net Position</i>	-	(35,575)	61,099	25,524
<i>Net Position Beginning of Year</i>	2,190	161,025	11,598	174,813
<i>Net Position End of Year</i>	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 72,697</u>	<u>\$ 200,337</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
Undivided General Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 7,569,902	\$ 386,626,979	\$ 383,493,266	\$ 10,703,615
Taxes Receivable	333,271,356	343,275,618	333,271,356	343,275,618
Special Assessments Receivable	<u>15,775,657</u>	<u>2,424,592</u>	<u>-</u>	<u>18,200,249</u>
Total Assets	<u>\$ 356,616,915</u>	<u>\$ 732,327,189</u>	<u>\$ 716,764,622</u>	<u>\$ 372,179,482</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 356,616,915</u>	<u>\$ 346,772,001</u>	<u>\$ 331,209,434</u>	<u>\$ 372,179,482</u>
Undivided Personal Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,075,196	\$ 1,816,849	\$ 2,891,812	\$ 233
Taxes Receivable	<u>716,704</u>	<u>1,644,844</u>	<u>716,704</u>	<u>1,644,844</u>
Total Assets	<u>\$ 1,791,900</u>	<u>\$ 3,461,693</u>	<u>\$ 3,608,516</u>	<u>\$ 1,645,077</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 1,791,900</u>	<u>\$ 1,644,802</u>	<u>\$ 1,791,625</u>	<u>\$ 1,645,077</u>
Undivided Estate Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	<u>\$ 2,960,877</u>	<u>\$ 929,272</u>	<u>\$ 3,240,325</u>	<u>\$ 649,824</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,960,877</u>	<u>\$ -</u>	<u>\$ 2,311,053</u>	<u>\$ 649,824</u>
Local Government				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 8,265,041	\$ 8,265,041	\$ -
Intergovernmental Receivable	<u>4,323,497</u>	<u>4,173,061</u>	<u>4,323,497</u>	<u>4,173,061</u>
Total Assets	<u>\$ 4,323,497</u>	<u>\$ 12,438,102</u>	<u>\$ 12,588,538</u>	<u>\$ 4,173,061</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 4,323,497</u>	<u>\$ 4,173,061</u>	<u>\$ 4,323,497</u>	<u>\$ 4,173,061</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2014

	Balance 1/1/14	Additions	Reductions	Balance 12/31/14
Library and Local Government Support				
Assets:				
Equity in Pooled Cash and Investments	\$ -	\$ 11,238,903	\$ 11,238,903	\$ -
Intergovernmental Receivable	<u>5,912,780</u>	<u>5,899,354</u>	<u>5,912,780</u>	<u>5,899,354</u>
Total Assets	<u>\$ 5,912,780</u>	<u>\$ 17,138,257</u>	<u>\$ 17,151,683</u>	<u>\$ 5,899,354</u>
Liabilities:				
Intergovernmental Payable	<u>\$ 5,912,780</u>	<u>\$ 5,899,354</u>	<u>\$ 5,912,780</u>	<u>\$ 5,899,354</u>
Court Agency				
Assets:				
Cash and Investments in Segregated Accounts	<u>\$ 2,543,128</u>	<u>\$ 56,580,071</u>	<u>\$ 56,974,351</u>	<u>\$ 2,148,848</u>
Liabilities:				
Deposits Held and Due to Others	<u>\$ 2,543,128</u>	<u>\$ 56,580,071</u>	<u>\$ 56,974,351</u>	<u>\$ 2,148,848</u>
Other Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 11,156,253	\$ 78,288,994	\$ 78,116,751	\$ 11,328,496
Cash and Investments in Segregated Accounts	18,336		349	17,987
Taxes Receivable	6,284,355	6,556,125	6,284,355	6,556,125
Intergovernmental Receivable	<u>1,770,003</u>	<u>1,700,074</u>	<u>1,770,003</u>	<u>1,700,074</u>
Total Assets	<u>\$ 19,228,947</u>	<u>\$ 86,545,193</u>	<u>\$ 86,171,458</u>	<u>\$ 19,602,682</u>
Liabilities:				
Intergovernmental Payable	\$ 5,716,798	\$ 2,204,865	\$ 3,242,417	\$ 4,679,246
Undistributed Monies	12,749,751	7,511,971	6,098,931	14,162,791
Deposits Held and Due to Others	<u>762,398</u>	<u>55,059</u>	<u>56,812</u>	<u>760,645</u>
Total Liabilities	<u>\$ 19,228,947</u>	<u>\$ 9,771,895</u>	<u>\$ 9,398,160</u>	<u>\$ 19,602,682</u>
All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 22,762,228	\$ 487,166,038	\$ 487,246,098	\$ 22,682,168
Cash and Investments in Segregated Accounts	2,561,464	56,580,071	56,974,700	2,166,835
Taxes Receivable	340,272,415	351,476,587	340,272,415	351,476,587
Special Assessments Receivable	15,775,657	2,424,592	-	18,200,249
Intergovernmental Receivable	<u>12,006,280</u>	<u>11,772,489</u>	<u>12,006,280</u>	<u>11,772,489</u>
Total Assets	<u>\$ 393,378,044</u>	<u>\$ 909,419,777</u>	<u>\$ 896,499,493</u>	<u>\$ 406,298,328</u>
Liabilities:				
Intergovernmental Payable	\$ 377,322,767	\$ 360,694,083	\$ 348,790,806	\$ 389,226,044
Undistributed Monies	12,749,751	7,511,971	6,098,931	14,162,791
Deposits Held and Due to Others	<u>3,305,526</u>	<u>56,635,130</u>	<u>57,031,163</u>	<u>2,909,493</u>
Total Liabilities	<u>\$ 393,378,044</u>	<u>\$ 424,841,184</u>	<u>\$ 411,920,900</u>	<u>\$ 406,298,328</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - General Fund

For the Year Ended December 31, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
				Positive
				(Negative)
Revenues				
Property and Other Local Taxes	\$ 12,342,060	\$ 12,342,060	\$ 12,407,400	\$ 65,340
Permissive Sales Tax	59,000	59,000	59,774	774
Charges for Services	9,195,900	9,195,900	10,037,707	841,807
Licenses and Permits	38,000	38,000	38,395	395
Fines and Forfeitures	479,500	479,500	503,376	23,876
Intergovernmental	7,558,795	7,558,795	8,327,162	768,367
Interest	800,000	800,000	879,378	79,378
Rentals	400,000	400,000	557,044	157,044
Other	207,000	207,000	917,164	710,164
Total Revenues	31,080,255	31,080,255	33,727,400	2,647,145
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,161,484	1,969,991	1,749,965	220,026
Materials and Supplies	98,447	101,747	37,813	63,934
Contractual Services	3,318,980	3,345,414	2,738,337	607,077
Capital Outlay	1,948,935	3,456,368	3,323,527	132,841
Other	4,859,466	2,763,904	2,257,652	506,252
Total Commissioners' Office	12,387,312	11,637,424	10,107,294	1,530,130
County Auditor				
Personal Services	836,779	791,956	790,998	958
Materials and Supplies	11,700	7,434	7,248	186
Contractual Services	294,486	336,507	317,865	18,642
Capital Outlay	6,340	47,540	44,471	3,069
Other	7,200	1,691	1,462	229
Total County Auditor	1,156,505	1,185,128	1,162,044	23,084
County Treasurer				
Personal Services	446,926	449,326	445,869	3,457
Materials and Supplies	16,189	7,689	7,544	145
Contractual Services	353,238	347,238	347,080	158
Capital Outlay	15,000	27,100	25,969	1,131
Other	2,350	2,350	2,147	203
Total County Treasurer	833,703	833,703	828,609	5,094
Prosecuting Attorney				
Personal Services	3,281,868	3,316,932	3,207,449	109,483
Materials and Supplies	35,000	35,000	35,000	-
Contractual Services	20,000	36,213	36,213	-
Capital Outlay	37,916	67,748	63,380	4,368
Other	138,961	57,851	57,851	-
Total Prosecuting Attorney	3,513,745	3,513,744	3,399,893	113,851

(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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 534,440	\$ 550,440	\$ 535,646	\$ 14,794
Materials and Supplies	4,155	4,155	4,142	13
Contractual Services	52,789	36,789	35,813	976
Capital Outlay	2,400	2,400	1,500	900
Other	1,500	1,500	754	746
Total Recorder	595,284	595,284	577,855	17,429
Board of Elections				
Personal Services	1,702,222	1,674,222	1,465,137	209,085
Materials and Supplies	100,031	100,031	96,832	3,199
Contractual Services	528,364	528,364	480,614	47,750
Capital Outlay	663,570	691,570	660,978	30,592
Other	16,500	16,500	12,998	3,502
Total Board of Elections	3,010,687	3,010,687	2,716,559	294,128
Data Processing				
Personal Services	1,179,267	1,232,644	1,228,555	4,089
Materials and Supplies	14,632	21,487	17,160	4,327
Contractual Services	555,829	504,920	504,753	167
Capital Outlay	484,219	522,934	522,913	21
Other	10,500	24,650	24,526	124
Total Data Processing	2,244,447	2,306,635	2,297,907	8,728
Buildings and Grounds Maintenance				
Personal Services	554,686	534,686	507,621	27,065
Materials and Supplies	997,340	1,019,319	1,019,319	-
Contractual Services	505,796	501,796	488,727	13,069
Capital Outlay	738,838	752,610	145,258	607,352
Other	863	885	342	543
Total Buildings and Grounds Maintenance	2,797,523	2,809,296	2,161,267	648,029
Total General Government - Legislative and Executive	26,539,206	25,891,901	23,251,428	2,640,473
General Government - Judicial				
Court of Appeals				
Materials and Supplies	57,787	62,914	60,392	2,522
Contractual Services	136,103	132,703	128,919	3,784
Capital Outlay	5,000	5,000	-	5,000
Other	18,428	16,701	9,701	7,000
Total Court of Appeals	217,318	217,318	199,012	18,306

(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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$ 3,437,266	\$ 3,451,161	\$ 3,449,125	\$ 2,036
Materials and Supplies	104,637	114,657	112,897	1,760
Contractual Services	307,025	287,335	286,518	817
Capital Outlay	14,900	35,773	35,773	-
Other	148,813	105,649	87,363	18,286
Total Common Pleas Court	4,012,641	3,994,575	3,971,676	22,899
Common Pleas Jury Commission				
Personal Services	102,941	124,340	124,319	21
Juvenile Court				
Personal Services	2,859,178	2,905,305	2,865,447	39,858
Materials and Supplies	44,787	72,772	70,328	2,444
Contractual Services	127,549	160,864	157,000	3,864
Capital Outlay	32,993	59,224	59,224	-
Other	21,049	23,549	23,454	95
Total Juvenile Court	3,085,556	3,221,714	3,175,453	46,261
Probate Court				
Personal Services	689,272	717,961	717,502	459
Materials and Supplies	18,474	12,624	12,624	-
Contractual Services	88,745	71,533	71,346	187
Capital Outlay	17,506	19,506	19,506	-
Other	1,500	1,443	1,443	-
Total Probate Court	815,497	823,067	822,421	646
Clerk of Courts				
Personal Services	1,440,920	1,440,920	1,370,758	70,162
Materials and Supplies	14,795	19,795	18,132	1,663
Contractual Services	242,714	237,714	236,216	1,498
Capital Outlay	21,595	21,595	7,595	14,000
Other	500	500	158	342
Total Clerk of Courts	1,720,524	1,720,524	1,632,859	87,665
Public Defender				
Personal Services	1,492,031	1,488,031	1,424,773	63,258
Materials and Supplies	9,218	17,618	17,250	368
Contractual Services	20,177	14,427	14,229	198
Other	16,467	17,817	17,735	82
Total Public Defender	1,537,893	1,537,893	1,473,987	63,906
Municipal Court				
Personal Services	84,517	288,432	288,432	-
Contractual Services	26,405	32,405	32,312	93
Total Municipal Court	110,922	320,837	320,744	93
Total General Government - Judicial	11,603,292	11,960,268	11,720,471	239,797

(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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety				
Sheriff				
Materials and Supplies	\$ 658	\$ 658	\$ 201	\$ 457
Contractual Services	1,179	1,179	567	612
Capital Outlay	-	5,589	-	5,589
Other	20,110	20,110	20,110	-
Total Sheriff	21,947	27,536	20,878	6,658
Coroner				
Personal Services	635,047	635,047	619,815	15,232
Materials and Supplies	26,190	26,190	24,958	1,232
Contractual Services	194,987	194,987	192,392	2,595
Capital Outlay	6,768	6,768	5,600	1,168
Other	6,321	6,321	5,944	377
Total Coroner	869,313	869,313	848,709	20,604
Total Public Safety	891,260	896,849	869,587	27,262
Public Works				
Buildings and Grounds Capital				
Capital Outlay	265,835	248,335	239,026	9,309
Human Services				
Veteran's Service Commission				
Personal Services	782,429	782,429	711,195	71,234
Materials and Supplies	37,301	37,301	17,031	20,270
Contractual Services	176,023	176,023	158,485	17,538
Capital Outlay	13,000	13,000	12,915	85
Other	965,935	965,935	898,926	67,009
Total Veteran's Service Commission	1,974,688	1,974,688	1,798,552	176,136
Total Human Services	1,974,688	1,974,688	1,798,552	176,136
Total Expenditures	41,274,281	40,972,041	37,879,064	3,092,977
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,194,026)	(9,891,786)	(4,151,664)	5,740,122
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	4,259	4,259
Transfers In	1,000,000	1,000,000	1,594,326	594,326
Transfers Out	-	(2,000,000)	(2,000,000)	-
Total Other Financing Sources (Uses)	1,000,000	(1,000,000)	(401,415)	598,585
Net Change in Fund Balance	(9,194,026)	(10,891,786)	(4,553,079)	6,338,707
Fund Balance at Beginning of Year	6,790,260	6,790,260	6,790,260	-
Prior Year Encumbrances Appropriated	5,422,763	5,422,763	5,422,763	-
Fund Balance at End of Year	\$ 3,018,997	\$ 1,321,237	\$ 7,659,944	\$ 6,338,707

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, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 27,328,538	\$ 27,328,538	\$ 27,665,983	\$ 337,445
Charges for Services	48,314	48,314	1,019,849	971,535
Intergovernmental	20,195,165	20,267,972	22,591,965	2,323,993
Other	<u>1,656,600</u>	<u>1,656,600</u>	<u>1,428,367</u>	<u>(228,233)</u>
Total Revenues	<u>49,228,617</u>	<u>49,301,424</u>	<u>52,706,164</u>	<u>3,404,740</u>
Expenditures				
Current:				
Health				
Personal Services	33,205,249	32,792,427	31,903,291	889,136
Materials and Supplies	1,844,650	1,997,885	1,799,651	198,234
Contractual Services	4,055,169	4,603,587	4,366,743	236,844
Capital Outlay	1,186,726	1,236,088	921,434	314,654
Other	<u>15,241,794</u>	<u>15,477,411</u>	<u>15,433,203</u>	<u>44,208</u>
Total Expenditures	<u>55,533,588</u>	<u>56,107,398</u>	<u>54,424,322</u>	<u>1,683,076</u>
Deficiency of Revenues Under Expenditures	<u>(6,304,971)</u>	<u>(6,805,974)</u>	<u>(1,718,158)</u>	<u>5,087,816</u>
Other Financing Uses				
Transfers Out	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	-
Net Change in Fund Balance	<u>(6,654,971)</u>	<u>(7,155,974)</u>	<u>(2,068,158)</u>	<u>5,087,816</u>
Fund Balance Beginning of Year	32,242,130	32,242,130	32,242,130	-
Prior Year Encumbrances Appropriated	<u>2,915,667</u>	<u>2,915,667</u>	<u>2,915,667</u>	-
Fund Balance End of Year	<u>\$ 28,502,826</u>	<u>\$ 28,001,823</u>	<u>\$ 33,089,639</u>	<u>\$ 5,087,816</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 5,767,448	\$ 5,767,448	\$ 5,632,840	\$ (134,608)
Intergovernmental	24,692,156	24,692,156	24,690,184	(1,972)
Other	<u>5,000</u>	<u>5,000</u>	<u>716,715</u>	<u>711,715</u>
Total Revenues	<u>30,464,604</u>	<u>30,464,604</u>	<u>31,039,739</u>	<u>575,135</u>
Expenditures				
Current:				
Health				
Personal Services	2,472,960	2,472,960	2,448,545	24,415
Materials and Supplies	60,830	80,830	78,823	2,007
Contractual Services	33,153,326	35,386,914	33,299,294	2,087,620
Capital Outlay	582,104	582,104	396,402	185,702
Other	<u>461,511</u>	<u>866,511</u>	<u>667,656</u>	<u>198,855</u>
Total Expenditures	<u>36,730,731</u>	<u>39,389,319</u>	<u>36,890,720</u>	<u>2,498,599</u>
Net Change in Fund Balance	(6,266,127)	(8,924,715)	(5,850,981)	3,073,734
Fund Balance Beginning of Year	4,505,308	4,505,308	4,505,308	-
Prior Year Encumbrances Appropriated	<u>5,325,422</u>	<u>5,325,422</u>	<u>5,325,422</u>	-
Fund Balance End of Year	<u>\$ 3,564,603</u>	<u>\$ 906,015</u>	<u>\$ 3,979,749</u>	<u>\$ 3,073,734</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, 2014

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 7,932,881	\$ 7,932,881	\$ 7,881,580	\$ (51,301)
Charges for Services	-	-	1,331,760	1,331,760
Intergovernmental	16,099,563	16,099,563	17,586,142	1,486,579
Other	<u>75,000</u>	<u>75,000</u>	<u>90,633</u>	<u>15,633</u>
Total Revenues	<u>24,107,444</u>	<u>24,107,444</u>	<u>26,890,115</u>	<u>2,782,671</u>
Expenditures				
Current:				
Human Services				
Personal Services	3,609,334	4,732,634	4,420,286	312,348
Materials and Supplies	132,089	222,389	70,200	152,189
Contractual Services	12,266,027	13,611,327	12,762,636	848,691
Capital Outlay	34,108	13,908	11,412	2,496
Other	<u>11,216,912</u>	<u>15,944,912</u>	<u>11,477,099</u>	<u>4,467,813</u>
Total Expenditures	<u>27,258,470</u>	<u>34,525,170</u>	<u>28,741,633</u>	<u>5,783,537</u>
Net Change in Fund Balance	(3,151,026)	(10,417,726)	(1,851,518)	8,566,208
Fund Balance Beginning of Year	10,686,782	10,686,782	10,686,782	-
Prior Year Encumbrances Appropriated	<u>3,152,674</u>	<u>3,152,674</u>	<u>3,152,674</u>	-
Fund Balance End of Year	<u>\$ 10,688,430</u>	<u>\$ 3,421,730</u>	<u>\$ 11,987,938</u>	<u>\$ 8,566,208</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 24,290,221	\$ 28,180,961	\$ 28,256,675	\$ 75,714
Other	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,352,159</u>	<u>352,159</u>
Total Revenues	<u>29,290,221</u>	<u>33,180,961</u>	<u>33,608,834</u>	<u>427,873</u>
Expenditures				
Current:				
Human Services				
Personal Services	23,384,920	24,164,920	24,081,683	83,237
Materials and Supplies	312,657	492,657	428,399	64,258
Contractual Services	4,687,258	7,719,848	6,434,126	1,285,722
Capital Outlay	79,775	118,775	100,158	18,617
Other	<u>1,034,226</u>	<u>2,297,326</u>	<u>1,948,632</u>	<u>348,694</u>
Total Expenditures	<u>29,498,836</u>	<u>34,793,526</u>	<u>32,992,998</u>	<u>1,800,528</u>
Net Change in Fund Balance	(208,615)	(1,612,565)	615,836	2,228,401
Fund Balance Beginning of Year	985,568	985,568	985,568	-
Prior Year Encumbrances Appropriated	<u>635,560</u>	<u>635,560</u>	<u>635,560</u>	-
Fund Balance End of Year	<u>\$ 1,412,513</u>	<u>\$ 8,563</u>	<u>\$ 2,236,964</u>	<u>\$ 2,228,401</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Permissive Sales Tax	\$ 23,500,000	\$ 23,500,000	\$ 27,077,273	\$ 3,577,273
Other	-	-	1,815	1,815
Total Revenues	<u>23,500,000</u>	<u>23,500,000</u>	<u>27,079,088</u>	<u>3,579,088</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	5,197,500	5,197,501	5,093,076	104,425
Capital Outlay	293,554	310,295	290,742	19,553
Other				
Total General Government - Legislative and Executive	<u>5,491,054</u>	<u>5,507,796</u>	<u>5,383,818</u>	<u>123,978</u>
Public Safety				
Sheriff				
Personal Services	14,839,271	14,839,271	13,998,069	841,202
Materials and Supplies	1,447,396	1,447,396	1,245,469	201,927
Contractual Services	3,814,727	3,814,727	3,716,201	98,526
Capital Outlay	1,841,752	2,525,012	2,521,428	3,584
Other	191,871	192,871	159,031	33,840
Total Public Safety	<u>22,135,017</u>	<u>22,819,277</u>	<u>21,640,198</u>	<u>1,179,079</u>
Total Expenditures	<u>27,626,071</u>	<u>28,327,073</u>	<u>27,024,016</u>	<u>1,303,057</u>
Net Change in Fund Balance	(4,126,071)	(4,827,073)	55,072	4,882,145
Fund Balance Beginning of Year	3,790,151	3,790,151	3,790,151	-
Prior Year Encumbrances Appropriated	<u>2,547,380</u>	<u>2,547,380</u>	<u>2,547,380</u>	<u>\$ -</u>
Fund Balance End of Year	<u>\$ 2,211,460</u>	<u>\$ 1,510,458</u>	<u>\$ 6,392,603</u>	<u>\$ 4,882,145</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, 2014

	<i>Real Estate Tax Overpayment</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures			
Current:			
Other			
Other	\$ 50,000	\$ -	\$ 50,000
Deficiency of Revenues Under Expenditures	(50,000)	-	50,000
Other Financing Uses			
Transfers Out	(155,481)	(86,970)	68,511
Net Change in Fund Balance	(205,481)	(86,970)	118,511
Fund Balance Beginning of Year	155,481	155,481	-
Prior Year Encumbrances Appropriated	50,000	50,000	-
Fund Balance End of Year	\$ -	\$ 118,511	\$ 118,511

	<i>Certificate of Title Administration</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 2,000,000	\$ 2,453,952	\$ 453,952
Other	-	60	60
Total Revenues	2,000,000	2,454,012	454,012
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,390,000	1,371,020	18,980
Materials and Supplies	32,111	30,747	1,364
Contractual Services	203,642	191,785	11,857
Capital Outlay	118,173	87,959	30,214
Other	1,000	152	848
Total Expenditures	1,744,926	1,681,663	63,263
Excess of Revenues Over Expenditures	255,074	772,349	517,275
Other Financing Uses			
Transfers Out	(1,500,000)	(1,500,000)	-
Net Change in Fund Balance	(1,244,926)	(727,651)	517,275
Fund Balance Beginning of Year	2,441,239	2,441,239	-
Prior Year Encumbrances Appropriated	46,926	46,926	-
Fund Balance End of Year	\$ 1,243,239	\$ 1,760,514	\$ 517,275

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

	Recorder's Equipment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 320,000	\$ 327,980	\$ 7,980
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	62,000	60,523	1,477
Materials and Supplies	16,005	12,695	3,310
Contractual Services	265,160	207,981	57,179
Capital Outlay	16,704	14,920	1,784
Total Expenditures	359,869	296,119	63,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,869)	31,861	71,730
Other Financing Uses			
Proceeds from Sale of Capital Assets	-	3,000	3,000
Net Change in Fund Balance	(39,869)	34,861	74,730
Fund Balance Beginning of Year	24,344	24,344	-
Prior Year Encumbrances Appropriated	15,525	15,525	-
Fund Balance End of Year	\$ -	\$ 74,730	\$ 74,730

	Unclaimed Money		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 165,187	\$ 165,187
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	348,102	250,000	98,102
Net Change in Fund Balance	(348,102)	(84,813)	263,289
Fund Balance Beginning of Year	655,339	655,339	-
Prior Year Encumbrances Appropriated	98,102	98,102	-
Fund Balance End of Year	\$ 405,339	\$ 668,628	\$ 263,289

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 774,865	\$ 910,681	\$ 135,816
Other	-	61	61
Total Revenues	<u>774,865</u>	<u>910,742</u>	<u>135,877</u>
Expenditures			
Current:			
Public Safety			
Personal Services	582,279	527,146	55,133
Materials and Supplies	18,068	14,288	3,780
Contractual Services	148,944	146,255	2,689
Capital Outlay	30,000	4,725	25,275
Other	<u>5,560</u>	<u>2,109</u>	<u>3,451</u>
Total Expenditures	<u>784,851</u>	<u>694,523</u>	<u>90,328</u>
Net Change in Fund Balance	(9,986)	216,219	226,205
Fund Balance Beginning of Year	896,516	896,516	-
Prior Year Encumbrances Appropriated	<u>10,606</u>	<u>10,606</u>	-
Fund Balance End of Year	<u>\$ 897,136</u>	<u>\$ 1,123,341</u>	<u>\$ 226,205</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, 2014

	<i>Sheriff's Policing Rotary</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,600,000	\$ 2,585,445	\$ (14,555)
Intergovernmental	156,000	190,674	34,674
Other	-	14,815	14,815
Total Revenues	<u>2,756,000</u>	<u>2,790,934</u>	<u>34,934</u>
Expenditures			
Current:			
Public Safety			
Personal Services	2,638,832	2,281,709	357,123
Materials and Supplies	58,619	51,828	6,791
Contractual Services	59,405	57,103	2,302
Capital Outlay	2,034	2,034	-
Other	8,072	2,300	5,772
Total Expenditures	<u>2,766,962</u>	<u>2,394,974</u>	<u>371,988</u>
Net Change in Fund Balance	(10,962)	395,960	406,922
Fund Balance Beginning of Year	157,464	157,464	-
Prior Year Encumbrances Appropriated	<u>11,130</u>	<u>11,130</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 157,632</u>	<u>\$ 564,554</u>	<u>\$ 406,922</u>

	<i>Personal Property Tax Overpayment</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Uses			
Transfers Out	\$ (8,406)	\$ (7,355)	\$ 1,051
Net Change in Fund Balance	(8,406)	(7,355)	1,051
Fund Balance Beginning of Year	<u>8,406</u>	<u>8,406</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 1,051</u>	<u>\$ 1,051</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, 2014

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

	<i>Victim Assistance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 134,238	\$ 204,649	\$ 70,411
Expenditures			
Current:			
Human Services			
Personal Services	193,994	193,994	-
Net Change in Fund Balance	(59,756)	10,655	70,411
Fund Balance Beginning of Year	59,756	59,756	-
Fund Balance End of Year	\$ -	\$ 70,411	\$ 70,411

	<i>Youth Services</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,788,562	\$ 1,782,151	\$ (6,411)
Other	-	4,980	4,980
Total Revenues	1,788,562	1,787,131	(1,431)
Expenditures			
Current:			
Public Safety			
Personal Services	1,226,087	1,172,352	53,735
Materials and Supplies	48,667	20,435	28,232
Contractual Services	1,335,039	1,287,152	47,887
Capital Outlay	10,000	-	10,000
Other	36,216	33,216	3,000
Total Expenditures	2,656,009	2,513,155	142,854
Net Change in Fund Balance	(867,447)	(726,024)	141,423
Fund Balance Beginning of Year	714,504	714,504	-
Prior Year Encumbrances Appropriated	476,778	476,778	-
Fund Balance End of Year	\$ 323,835	\$ 465,258	\$ 141,423

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

	Pass Through Grants		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 34,919	\$ 77,571	\$ 42,652
Expenditures			
Current			-
Public Safety			
Personal Services	74,571	74,571	-
Total Expenditures	74,571	74,571	-
Net Change in Fund Balance	(39,652)	3,000	42,652
Fund Balance Beginning of Year	39,652	39,652	-
Fund Balance End of Year	\$ -	\$ 42,652	\$ 42,652

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,981,262	\$ 634,086	\$ (1,347,176)
Other	28,034	125,423	97,389
Total Revenues	2,009,296	759,509	(1,249,787)
Expenditures			
Current:			
Public Works			
Contractual Services	2,019,243	1,666,112	353,131
Other	5,000	78	4,922
Total Expenditures	2,024,243	1,666,190	358,053
Net Change in Fund Balance	(14,947)	(906,681)	(891,734)
Fund Deficit Beginning of Year	(702,203)	(702,203)	-
Prior Year Encumbrances Appropriated	717,150	717,150	-
Fund Deficit End of Year	\$ -	\$ (891,734)	\$ (891,734)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 544,202	\$ 541,562	\$ (2,640)
Intergovernmental	<u>1,055,798</u>	<u>880,764</u>	<u>(175,034)</u>
Total Revenues	<u>1,600,000</u>	<u>1,422,326</u>	<u>(177,674)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	839,000	613,177	225,823
Materials and Supplies	189,932	28,850	161,082
Contractual Services	497,586	405,720	91,866
Capital Outlay	156,800	45,319	111,481
Other	<u>15,208</u>	<u>5,096</u>	<u>10,112</u>
Total Expenditures	<u>1,698,526</u>	<u>1,098,162</u>	<u>600,364</u>
Net Change in Fund Balance	(98,526)	324,164	422,690
Fund Balance Beginning of Year	3,398,485	3,398,485	-
Prior Year Encumbrances Appropriated	<u>98,526</u>	<u>98,526</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,398,485</u>	<u>\$ 3,821,175</u>	<u>\$ 422,690</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, 2014

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 328,821	\$ 328,821	\$ -
Expenditures			
Current:			
Human Services			
Personal Services	328,821	328,821	-
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	76,373	76,373	-
Fund Balance End of Year	\$ 76,373	\$ 76,373	\$ -

	Community Development		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 1,400	\$ 1,400
Intergovernmental	4,188,408	1,585,315	(2,603,093)
Interest	-	40	40
Other	108,592	165,886	57,294
Total Revenues	4,297,000	1,752,641	(2,544,359)
Expenditures			
Current:			
Public Works			
Materials and Supplies	10,388	10,388	-
Contractual Services	4,278,871	2,785,108	1,493,763
Capital Outlay	25,000	-	25,000
Other	70,062	4,486	65,576
Total Expenditures	4,384,321	2,799,982	1,584,339
Net Change in Fund Balance	(87,321)	(1,047,341)	(960,020)
Fund Deficit Beginning of Year	(540,778)	(540,778)	-
Prior Year Encumbrances Appropriated	977,855	977,855	-
Fund Balance (Deficit) End of Year	\$ 349,756	\$ (610,264)	\$ (960,020)

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 66,548	\$ 16,548
Expenditures			
Current:			
Public Safety			
Personal Services	13,767	12,333	1,434
Materials and Supplies	5,450	1,340	4,110
Contractual Services	33,438	7,905	25,533
Other	7,777	4,107	3,670
Total Expenditures	60,432	25,685	34,747
Net Change in Fund Balance	(10,432)	40,863	51,295
Fund Balance Beginning of Year	382,362	382,362	-
Prior Year Encumbrances Appropriated	10,432	10,432	-
Fund Balance End of Year	\$ 382,362	\$ 433,657	\$ 51,295

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,195,000	\$ 2,126,313	\$ (68,687)
Intergovernmental	-	5,790	5,790
Other	100,000	132,522	32,522
Total Revenues	<u>2,295,000</u>	<u>2,264,625</u>	<u>(30,375)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,437,587	1,175,378	262,209
Materials and Supplies	235,600	94,073	141,527
Contractual Services	1,039,017	906,153	132,864
Capital Outlay	789,519	690,825	98,694
Other	276,469	173,863	102,606
Total Expenditures	<u>3,778,192</u>	<u>3,040,292</u>	<u>737,900</u>
Deficiency of Revenues Under Expenditures	(1,483,192)	(775,667)	707,525
Other Financing Sources (Uses)			
Advances In	-	77,090	77,090
Advances Out	(77,856)	(77,856)	-
Total Financing Sources (Uses)	(77,856)	(766)	77,090
Net Change in Fund Balance	(1,561,048)	(776,433)	784,615
Fund Balance Beginning of Year	4,153,254	4,153,254	-
Prior Year Encumbrances Appropriated	184,399	184,399	-
Fund Balance End of Year	<u>\$ 2,776,605</u>	<u>\$ 3,561,220</u>	<u>\$ 784,615</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 753,850	\$ 826,938	\$ 73,088
Intergovernmental	67,500	51,052	(16,448)
Other	5,000	13,771	8,771
Total Revenues	<u>826,350</u>	<u>891,761</u>	<u>65,411</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	769,801	680,022	89,779
Materials and Supplies	12,092	6,977	5,115
Contractual Services	136,832	132,749	4,083
Capital Outlay	95,254	68,655	26,599
Other	111,857	2,541	109,316
Total Expenditures	<u>1,125,836</u>	<u>890,944</u>	<u>234,892</u>
Net Change in Fund Balance	(299,486)	817	300,303
Fund Balance Beginning of Year	285,434	285,434	-
Prior Year Encumbrances Appropriated	<u>91,626</u>	<u>91,626</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 77,574</u>	<u>\$ 377,877</u>	<u>\$ 300,303</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 720,000	\$ 731,561	\$ 11,561
Fines and Forfeitures	-	7,158	7,158
Other	<u>42,500</u>	<u>62,153</u>	<u>19,653</u>
Total Revenues	<u>762,500</u>	<u>800,872</u>	<u>38,372</u>
Expenditures			
Current:			
Health			
Personal Services	571,221	544,796	26,425
Materials and Supplies	91,250	88,954	2,296
Contractual Services	151,734	143,204	8,530
Capital Outlay	60,548	55,523	5,025
Other	<u>9,104</u>	<u>9,076</u>	<u>28</u>
Total Expenditures	<u>883,857</u>	<u>841,553</u>	<u>42,304</u>
Net Change in Fund Balance	(121,357)	(40,681)	80,676
Fund Balance Beginning of Year	191,333	191,333	-
Prior Year Encumbrances Appropriated	<u>76,250</u>	<u>76,250</u>	-
Fund Balance End of Year	<u>\$ 146,226</u>	<u>\$ 226,902</u>	<u>\$ 80,676</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, 2014

	<i>Immobilization and Impoundment</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ -	\$ 300	\$ 300
<i>Net Change in Fund Balance</i>	-	300	300
<i>Fund Balance Beginning of Year</i>	43,626	43,626	-
<i>Fund Balance End of Year</i>	\$ 43,626	\$ 43,926	\$ 300

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

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, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 3,900,000	\$ 3,857,496	\$ (42,504)
Charges for Services	-	7,756	7,756
Licenses and Permits	-	55,840	55,840
Fines and Forfeitures	-	107,271	107,271
Intergovernmental	11,606,620	11,002,484	(604,136)
Interest	-	67	67
Other	-	38,653	38,653
Total Revenues	<u>15,506,620</u>	<u>15,069,567</u>	<u>(437,053)</u>
Expenditures			
Current:			
Public Works			
Personal Services	6,846,850	6,656,177	190,673
Materials and Supplies	2,543,084	2,466,969	76,115
Contractual Services	1,481,876	1,375,340	106,536
Capital Outlay	6,757,695	6,614,676	143,019
Other	13,777	10,471	3,306
Total Public Works	<u>17,643,282</u>	<u>17,123,633</u>	<u>519,649</u>
Debt Service			
Principal Retirement	149,073	149,073	-
Total Expenditures	<u>17,792,355</u>	<u>17,272,706</u>	<u>519,649</u>
Net Change in Fund Balance	(2,285,735)	(2,203,139)	82,596
Fund Balance Beginning of Year	139,851	139,851	-
Prior Year Encumbrances Appropriated	<u>2,145,884</u>	<u>2,145,884</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 82,596</u>	<u>\$ 82,596</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, 2014

	<i>Jail Commissary</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 280,000	\$ 301,342	\$ 21,342
Other	-	7,841	7,841
Total Revenues	<u>280,000</u>	<u>309,183</u>	<u>29,183</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	287,125	286,286	839
Contractual Services	12,576	12,073	503
Capital Outlay	15,000	12,930	2,070
Other	7,688	7,182	506
Total Expenditures	<u>322,389</u>	<u>318,471</u>	<u>3,918</u>
Net Change in Fund Balance	(42,389)	(9,288)	33,101
Fund Balance Beginning of Year	27,675	27,675	-
Prior Year Encumbrances Appropriated	<u>19,389</u>	<u>19,389</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,675</u>	<u>\$ 37,776</u>	<u>\$ 33,101</u>

	<i>Probate Court Conduct Business</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,500	\$ 3,946	\$ (1,554)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	1,553	1,347	206
Contractual Services	3,639	3,301	338
Other	1,900	1,481	419
Total Expenditures	<u>7,092</u>	<u>6,129</u>	<u>963</u>
Net Change in Fund Balance	(1,592)	(2,183)	(591)
Fund Balance Beginning of Year	1,352	1,352	-
Prior Year Encumbrances Appropriated	<u>1,592</u>	<u>1,592</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,352</u>	<u>\$ 761</u>	<u>\$ (591)</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, 2014

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,750,000	\$ 3,785,700	\$ 35,700
Fines and Forfeitures	-	202	202
Other	-	38,192	38,192
Total Revenues	<u>3,750,000</u>	<u>3,824,094</u>	<u>74,094</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,901,278	2,901,278	-
Materials and Supplies	19,294	19,294	-
Contractual Services	701,262	701,262	-
Capital Outlay	32,391	32,391	-
Other	51,202	51,202	-
Total Expenditures	<u>3,705,427</u>	<u>3,705,427</u>	<u>-</u>
Net Change in Fund Balance	44,573	118,667	74,094
Fund Balance Beginning of Year	3,650,785	3,650,785	-
Prior Year Encumbrances Appropriated	<u>77,315</u>	<u>77,315</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,772,673</u>	<u>\$ 3,846,767</u>	<u>\$ 74,094</u>

	Sheriff's Litter Patrol		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 85,000	\$ 85,000	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	82,302	77,403	4,899
Materials and Supplies	2,814	2,000	814
Contractual Services	2,316	2,240	76
Total Expenditures	<u>87,432</u>	<u>81,643</u>	<u>5,789</u>
Net Change in Fund Balance	(2,432)	3,357	5,789
Fund Balance Beginning of Year	1,041	1,041	-
Prior Year Encumbrances Appropriated	<u>2,630</u>	<u>2,630</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,239</u>	<u>\$ 7,028</u>	<u>\$ 5,789</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 30,000	\$ 30,243	\$ 243
Intergovernmental	888,239	888,239	-
Total Revenues	<u>918,239</u>	<u>918,482</u>	<u>243</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	122,085	121,623	462
Materials and Supplies	7,891	7,891	-
Contractual Services	752	752	-
Other	1,935	1,935	-
Total General Government - Judicial	<u>132,663</u>	<u>132,201</u>	<u>462</u>
Public Safety			
Personal Services	686,363	661,660	24,703
Materials and Supplies	43,802	42,450	1,352
Contractual Services	36,822	35,633	1,189
Capital Outlay	5,927	5,927	-
Other	78,080	70,346	7,734
Total Public Safety	<u>850,994</u>	<u>816,016</u>	<u>34,978</u>
Total Expenditures	<u>983,657</u>	<u>948,217</u>	<u>35,440</u>
Deficiency of Revenues Under Expenditures	<u>(65,418)</u>	<u>(29,735)</u>	<u>35,683</u>
Other Financing Sources (Uses)			
Advances In	73,425	73,425	-
Advances Out	(73,425)	(73,425)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(65,418)	(29,735)	35,683
Fund Balance Beginning of Year	146,061	146,061	-
Prior Year Encumbrances Appropriated	<u>11,148</u>	<u>11,148</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 91,791</u>	<u>\$ 127,474</u>	<u>\$ 35,683</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, 2014

	<i>Day Reporting</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 122	\$ 122	\$ -
Fund Balance End of Year	\$ 122	\$ 122	\$ -
	<i>Bureau of Justice Assistance Block Grant</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 25,321	\$ (9,679)
Intergovernmental	94,728	80,628	(14,100)
Interest	-	17	17
Total Revenues	<u>129,728</u>	<u>105,966</u>	<u>(23,762)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	125,728	79,039	46,689
Materials and Supplies	26,769	22,504	4,265
Capital Outlay	35,616	-	35,616
Total Expenditures	<u>188,113</u>	<u>101,543</u>	<u>86,570</u>
Net Change in Fund Balance	(58,385)	4,423	62,808
Fund Balance Beginning of Year	65,358	65,358	-
Prior Year Encumbrances Appropriated	<u>1,891</u>	<u>1,891</u>	-
Fund Balance End of Year	<u>\$ 8,864</u>	<u>\$ 71,672</u>	<u>\$ 62,808</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, 2014

	Disaster Services - HAZMAT		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 4,538	\$ 4,538
Intergovernmental	51,000	86,199	35,199
Other	4,000	24,286	20,286
Total Revenues	<u>55,000</u>	<u>115,023</u>	<u>60,023</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	35,294	21,496	13,798
Contractual Services	35,573	31,026	4,547
Capital Outlay	26,840	5,150	21,690
Other	18,543	11,136	7,407
Total Expenditures	<u>116,250</u>	<u>68,808</u>	<u>47,442</u>
Net Change in Fund Balance	(61,250)	46,215	107,465
Fund Balance Beginning of Year	31,636	31,636	-
Prior Year Encumbrances Appropriated	<u>32,803</u>	<u>32,803</u>	-
Fund Balance End of Year	<u>\$ 3,189</u>	<u>\$ 110,654</u>	<u>\$ 107,465</u>

	House Arrest		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 16,475	\$ 16,475
Expenditures			
Current:			
Public Safety			
Contractual Services	64,226	62,485	1,741
Net Change in Fund Balance	(64,226)	(46,010)	18,216
Fund Balance Beginning of Year	317,347	317,347	-
Prior Year Encumbrances Appropriated	<u>4,298</u>	<u>4,298</u>	-
Fund Balance End of Year	<u>\$ 257,419</u>	<u>\$ 275,635</u>	<u>\$ 18,216</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, 2014

	State Probation Supervision Fees		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,000	\$ 2,018	\$ (982)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	5,900	790	5,110
Contractual Services	10,950	5,198	5,752
Total Expenditures	16,850	5,988	10,862
Net Change in Fund Balance	(13,850)	(3,970)	9,880
Fund Balance Beginning of Year	112,788	112,788	-
Prior Year Encumbrances Appropriated	3,850	3,850	-
Fund Balance End of Year	\$ 102,788	\$ 112,668	\$ 9,880

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 750	\$ 4,796	\$ 4,046
Expenditures			
Current			
General Government			
Judicial			
Materials and Supplies	750	-	750
Contractual Services	8,790	4,790	4,000
Total Expenditures	9,540	4,790	4,750
Net Change in Fund Balance	(8,790)	6	8,796
Fund Balance Beginning of Year	15,958	15,958	-
Fund Balance End of Year	\$ 7,168	\$ 15,964	\$ 8,796

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

Enforcement and Education			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 2,698	\$ 2,698
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,474	986	1,488
Net Change in Fund Balance	(2,474)	1,712	4,186
Fund Balance Beginning of Year	5,707	5,707	-
Fund Balance End of Year	<u>\$ 3,233</u>	<u>\$ 7,419</u>	<u>\$ 4,186</u>

Violence Prevention			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 238,742	\$ 207,605	\$ (31,137)
Expenditures			
Current:			
Public Safety			
Personal Services	242,489	199,251	43,238
Materials and Supplies	922	922	-
Capital Outlay	1,200	1,200	-
Total Expenditures	244,611	201,373	43,238
Net Change in Fund Balance	(5,869)	6,232	12,101
Fund Balance Beginning of Year	17,067	17,067	-
Fund Balance End of Year	<u>\$ 11,198</u>	<u>\$ 23,299</u>	<u>\$ 12,101</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 320,000	\$ 235,065	\$ (84,935)
Expenditures			
Current:			
Public Safety			
Personal Services	266,641	223,716	42,925
Materials and Supplies	5,868	4,317	1,551
Contractual Services	24,986	2,850	22,136
Other	3,178	2,500	678
Total Expenditures	300,673	233,383	67,290
Net Change in Fund Balance	19,327	1,682	(17,645)
Fund Balance Beginning of Year	196,932	196,932	-
Prior Year Encumbrances Appropriated	10,032	10,032	-
Fund Balance End of Year	\$ 226,291	\$ 208,646	\$ (17,645)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

Emergency Preparedness Grant			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 415,413	\$ 431,430	\$ 16,017
Other	-	47,298	47,298
Total Revenues	<u>415,413</u>	<u>478,728</u>	<u>63,315</u>
Expenditures			
Current:			
Public Safety			
Personal Services	255,918	209,600	46,318
Materials and Supplies	63,943	58,071	5,872
Contractual Services	59,094	55,848	3,246
Capital Outlay	201,392	196,005	5,387
Other	1,130	799	331
Total Expenditures	<u>581,477</u>	<u>520,323</u>	<u>61,154</u>
Net Change in Fund Balance	(166,064)	(41,595)	124,469
Fund Balance Beginning of Year	254,811	254,811	-
Prior Year Encumbrances Appropriated	<u>37,719</u>	<u>37,719</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 126,466</u>	<u>\$ 250,935</u>	<u>\$ 124,469</u>

Juvenile Justice			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 300,000	\$ 297,048	\$ (2,952)
Other	-	750	750
Total Revenues	<u>300,000</u>	<u>297,798</u>	<u>(2,202)</u>
Expenditures			
Current:			
Judicial			
Personal Services	144,732	112,550	32,182
Materials and Supplies	11,000	8,900	2,100
Contractual Services	436,000	280,909	155,091
Other	15,268	15,000	268
Total Expenditures	<u>607,000</u>	<u>417,359</u>	<u>189,641</u>
Net Change In Fund Balance	(307,000)	(119,561)	187,439
Fund Balance Beginning of Year	441,802	441,802	-
Fund Balance End of Year	<u>\$ 134,802</u>	<u>\$ 322,241</u>	<u>\$ 187,439</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, 2014

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 14,000	\$ 16,536	\$ 2,536
Fines and Forfeitures	490,000	467,470	(22,530)
Intergovernmental	125,000	129,668	4,668
Other	19,000	15,792	(3,208)
Total Revenues	<u>648,000</u>	<u>629,466</u>	<u>(18,534)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	144,100	132,826	11,274
Materials and Supplies	445,659	439,929	5,730
Contractual Services	169,964	145,534	24,430
Other	13,768	12,944	824
Total Expenditures	<u>773,491</u>	<u>731,233</u>	<u>42,258</u>
Net Change in Fund Balance	(125,491)	(101,767)	23,724
Fund Balance Beginning of Year	128,475	128,475	-
Prior Year Encumbrances Appropriated	<u>104,251</u>	<u>104,251</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 107,235</u>	<u>\$ 130,959</u>	<u>\$ 23,724</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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 13,500	\$ 17,892	\$ 4,392
Intergovernmental	67,951	159,192	91,241
Total Revenues	<u>81,451</u>	<u>177,084</u>	<u>95,633</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	56,538	44,553	11,985
Materials and Supplies	26,238	20,555	5,683
Contractual Services	8,294	5,618	2,676
Capital Outlay	1,009	1,009	-
Other	<u>15,273</u>	<u>11,011</u>	<u>4,262</u>
Total Expenditures	<u>107,352</u>	<u>82,746</u>	<u>24,606</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(25,901)</u>	<u>94,338</u>	<u>120,239</u>
Other Financing Sources (Uses)			
Advances In	4,430	4,431	1
Advances Out	<u>(8,095)</u>	<u>(3,665)</u>	<u>4,430</u>
Total Other Financing Sources (Uses)	<u>(3,665)</u>	<u>766</u>	<u>4,431</u>
Net Change in Fund Balance	(29,566)	95,104	124,670
Fund Balance Beginning of Year	51,206	51,206	-
Prior Year Encumbrances Appropriated	<u>3,796</u>	<u>3,796</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 25,436</u>	<u>\$ 150,106</u>	<u>\$ 124,670</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, 2014

	<i>Indigent Guardianship</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 47,000	\$ 53,869	\$ 6,869
Expenditures			
Current:			
General Government - Judicial			
Personal Services	72,249	71,778	471
Materials and Supplies	1,000	833	167
Contractual Services	4,714	4,709	5
Other	1,550	1,411	139
Total Expenditures	79,513	78,731	782
Net Change in Fund Balance	(32,513)	(24,862)	7,651
Fund Balance Beginning of Year	105,228	105,228	-
Prior Year Encumbrances Appropriated	1,578	1,578	-
Fund Balance End of Year	\$ 74,293	\$ 81,944	\$ 7,651

	<i>Computer Justice Information System</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 20,000	\$ 24,052	\$ 4,052
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	13,272	3,510	9,762
Contractual Services	1,728	1,728	-
Capital Outlay	5,000	1,161	3,839
Total Expenditures	20,000	6,399	13,601
Net Change in Fund Balance	-	17,653	17,653
Fund Balance Beginning of Year	10,121	10,121	-
Fund Balance End of Year	\$ 10,121	\$ 27,774	\$ 17,653

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

	<i>Probate Court Security Grant</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 20,835	\$ 835
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	21,158	18,976	2,182
Net Change in Fund Balance	(1,158)	1,859	3,017
Fund Balance Beginning of Year	133,857	133,857	-
Prior Year Encumbrances Appropriated	1,158	1,158	-
Fund Balance End of Year	<u>\$ 133,857</u>	<u>\$ 136,874</u>	<u>\$ 3,017</u>

	<i>Sheriff Law Enforcement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 341,341	\$ 255,281	\$ (86,060)
Licenses and Permits	-	149,456	149,456
Intergovernmental	238,302	281,424	43,122
Interest	-	40	40
Total Revenues	<u>579,643</u>	<u>686,201</u>	<u>106,558</u>
Expenditures			
Current:			
Public Safety			
Personal Services	171,143	146,204	24,939
Materials and Supplies	10,111	7,310	2,801
Contractual Services	377,983	312,875	65,108
Capital Outlay	37,402	36,940	462
Other	103,102	88,330	14,772
Total Expenditures	<u>699,741</u>	<u>591,659</u>	<u>108,082</u>
Net Change in Fund Balance	(120,098)	94,542	214,640
Fund Balance Beginning of Year	432,054	432,054	-
Prior Year Encumbrances Appropriated	11,758	11,758	-
Fund Balance End of Year	<u>\$ 323,714</u>	<u>\$ 538,354</u>	<u>\$ 214,640</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, 2014

	<i>Geographical Information Systems</i>		
	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	\$ -
	<i>Board of Elections</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	\$ 14,000	\$ 30,369	\$ 16,369
<i>Expenditures</i>			
Current:			
General Government - Legislative and Executive			
Personal Services	46,500	-	46,500
<i>Net Change in Fund Balance</i>	(32,500)	30,369	62,869
<i>Fund Balance Beginning of Year</i>	44,468	44,468	-
<i>Fund Balance End of Year</i>	\$ 11,968	\$ 74,837	\$ 62,869

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

	<i>Special Assessment Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Special Assessments	\$ 600,000	\$ 588,382	\$ (11,618)
Interest	-	859	859
<i>Total Revenues</i>	<u>\$ 600,000</u>	<u>\$ 589,241</u>	<u>\$ (10,759)</u>
<i>Expenditures</i>			
Debt Service			
Principal Retirement	561,778	395,570	166,208
Interest and Fiscal Charges	185,665	185,665	-
<i>Total Expenditures</i>	<u>747,443</u>	<u>581,235</u>	<u>166,208</u>
<i>Net Change in Fund Balance</i>	(147,443)	8,006	155,449
<i>Fund Balance Beginning of Year</i>	<u>147,443</u>	<u>147,443</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 155,449</u>	<u>\$ 155,449</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, 2014

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

	<i>Stark Developmental Disabilities Capital</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	\$ 350,000	\$ 326,078	\$ 23,922
<i>Deficiency of Revenues Under Expenditures</i>	(350,000)	(326,078)	23,922
<i>Other Financing Sources</i>			
Transfers In	<u>350,000</u>	<u>350,000</u>	-
<i>Net Change in Fund Balance</i>	-	23,922	23,922
<i>Fund Balance Beginning of Year</i>	<u>53,120</u>	<u>53,120</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 53,120</u>	<u>\$ 77,042</u>	<u>\$ 23,922</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, 2014

	<i>Courthouse Restoration</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Expenditures</i>			
Capital Outlay			
Capital Outlay	\$ 35,374	\$ 35,374	\$ -
<i>Net Change in Fund Balance</i>	(35,374)	(35,374)	-
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Prior Year Encumbrances Appropriated</i>	35,374	35,374	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<i>Engineer's Construction</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	\$ 8,463,484	\$ 5,922,230	\$ (2,541,254)
<i>Expenditures</i>			
Capital Outlay			-
Capital Outlay	8,896,484	6,522,230	2,374,254
<i>Deficiency of Revenues Under Expenditures</i>	(433,000)	(600,000)	(167,000)
<i>Other Financing Sources</i>			
Proceeds of Loans	600,000	600,000	-
<i>Net Change in Fund Balance</i>	167,000	-	(167,000)
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ 167,000</u>	<u>\$ -</u>	<u>\$ (167,000)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2014

<i>Permanent Improvement</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Other	\$ -	\$ 3,050	\$ 3,050
<i>Expenditures</i>			
Capital Outlay			
Contractual Services	206,355	22,911	183,444
Capital Outlay	3,349,927	2,400,839	949,088
<i>Total Expenditures</i>	<u>3,556,282</u>	<u>2,423,750</u>	<u>1,132,532</u>
<i>Deficiency of Revenues Under Expenditures</i>	(3,556,282)	(2,420,700)	1,135,582
<i>Other Financing Sources</i>			
Sale of Capital Assets	-	279,232	279,232
Transfers In	1,500,000	2,000,000	500,000
<i>Total Other Financing Sources</i>	<u>1,500,000</u>	<u>2,279,232</u>	<u>779,232</u>
<i>Net Change in Fund Balance</i>	(2,056,282)	(141,468)	1,914,814
<i>Fund Balance Beginning of Year</i>	1,969,759	1,969,759	-
<i>Prior Year Encumbrances Appropriated</i>	<u>86,523</u>	<u>86,523</u>	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 1,914,814</u>	<u>\$ 1,914,814</u>

<i>Survey Monument</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 288	\$ 288	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 288</u>	<u>\$ 288</u>	<u>\$ -</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis) - Sewer
For the Year Ended December 31, 2014*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 22,000,000	\$ 23,964,882	\$ 1,964,882
Intergovernmental	1,460,026	-	(1,460,026)
Special Assessments	345,654	236,222	(109,432)
Other Operating Revenues	-	33,045	33,045
Total Revenues	23,805,680	24,234,149	428,469
Expenses			
Personal Services	5,536,000	5,037,008	498,992
Contractual Services	11,425,927	11,378,971	46,956
Materials and Supplies	1,455,816	1,395,633	60,183
Other Operating Expenses	167,872	143,799	24,073
Capital Outlay	5,893,016	1,875,578	4,017,438
Debt Service			
Principal Retirement	6,650,021	4,884,869	1,765,152
Interest and Fiscal Charges	1,084,228	1,084,228	-
Total Expenses	32,212,880	25,800,086	6,412,794
Operating Income (Loss)	(8,407,200)	(1,565,937)	6,841,263
Non-Operating Revenues			
Proceeds of Notes	523,571	414,700	(108,871)
Capital Grants and Contributions	108,571	203,739	95,168
Proceeds of OPWC Loans	157,974	240,855	82,881
Total Non-Operating Revenues	790,116	859,294	69,178
Change in Fund Equity	(7,617,084)	(706,643)	6,910,441
Fund Equity Beginning of Year	13,085,658	13,085,658	-
Prior Year Encumbrances Appropriated	4,914,592	4,914,592	-
Fund Equity End of Year	\$ 10,383,166	\$ 17,293,607	\$ 6,910,441

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, 2014

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 658,750	\$ 658,893	\$ 143
Expenses			
Personal Services	227,500	211,411	16,089
Contractual Services	458,121	447,444	10,677
Materials and Supplies	25,000	14,700	10,300
Other Operating Expenses	10,500	725	9,775
Capital Outlay	42,000	8,750	33,250
Debt Service			
Principal Retirement	75,000	75,000	-
Interest and Fiscal Charges	11,150	11,150	-
Total Expenses	849,271	769,180	80,091
Change in Fund Equity	(190,521)	(110,287)	80,234
Fund Equity Beginning of Year	882,204	882,204	-
Prior Year Encumbrances Appropriated	52,371	52,371	-
Fund Equity End of Year	\$ 744,054	\$ 824,288	\$ 80,234

STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2014*

	<i>Sheriff's Webcheck Service</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 15,000	\$ 23,087	\$ 8,087
Intergovernmental	-	13,778	13,778
<i>Total Revenues</i>	<u>15,000</u>	<u>36,865</u>	<u>21,865</u>
<i>Expenses</i>			
Personal Services	7,000	-	7,000
Materials and Supplies	595	500	95
Other Operating Expenses	<u>16,510</u>	<u>12,112</u>	<u>4,398</u>
<i>Total Expenses</i>	<u>24,105</u>	<u>12,612</u>	<u>11,493</u>
<i>Change in Fund Equity</i>	(9,105)	24,253	33,358
<i>Fund Equity Beginning of Year</i>	44,278	44,278	-
<i>Prior Year Encumbrances Appropriated</i>	<u>9,105</u>	<u>9,105</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u>\$ 44,278</u>	<u>\$ 77,636</u>	<u>\$ 33,358</u>

	<i>Auditor's License Bureau</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 450,000	\$ 21,235	\$ (428,765)
Other Operating Revenues	-	6,928	6,928
<i>Total Revenues</i>	<u>450,000</u>	<u>28,163</u>	<u>(421,837)</u>
<i>Expenses</i>			
Personal Services	285,000	53,251	231,749
Contractual Services	61,339	5,415	55,924
Materials and Supplies	13,076	743	12,333
Other Operating Expenses	<u>49,249</u>	<u>6,763</u>	<u>42,486</u>
<i>Total Expenses</i>	<u>408,664</u>	<u>66,172</u>	<u>342,492</u>
<i>Operating Income (Loss)</i>	41,336	(38,009)	(79,345)
<i>Non-Operating Revenue</i>			
Proceeds from Sales of Capital Assets	-	2,493	2,493
<i>Change in Fund Equity</i>	41,336	(35,516)	(76,852)
<i>Fund Equity Beginning of Year</i>	366,026	366,026	-
<i>Prior Year Encumbrances Appropriated</i>	<u>11,664</u>	<u>11,664</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u>\$ 419,026</u>	<u>\$ 342,174</u>	<u>\$ (76,852)</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, 2014*

	<i>Self Insurance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 17,890,548	\$ 17,358,127	\$ (532,421)
Other Operating Revenues	-	54,686	54,686
<i>Total Revenues</i>	<u>17,890,548</u>	<u>17,412,813</u>	<u>(477,735)</u>
<i>Expenses</i>			
Personal Services	105,106	93,388	11,718
Contractual Services	16,307	10,284	6,023
Claims	18,250,999	18,239,741	11,258
Materials and Supplies	3,012	2,400	612
Other Operating Expenses	<u>2,972</u>	<u>2,130</u>	<u>842</u>
<i>Total Expenses</i>	<u>18,378,396</u>	<u>18,347,943</u>	<u>30,453</u>
<i>Change in Fund Equity</i>	(487,848)	(935,130)	(447,282)
<i>Fund Equity Beginning of Year</i>	8,884,458	8,884,458	-
<i>Prior Year Encumbrances Appropriated</i>	<u>488,291</u>	<u>488,291</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u>\$ 8,884,901</u>	<u>\$ 8,437,619</u>	<u>\$ (447,282)</u>

	<i>Workers' Compensation</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 980,000	\$ 851,920	\$ (128,080)
Other Operating Revenues	<u>20,000</u>	<u>485,174</u>	<u>465,174</u>
<i>Total Revenues</i>	<u>1,000,000</u>	<u>1,337,094</u>	<u>337,094</u>
<i>Expenses</i>			
Personal Services	100,000	62,363	37,637
Contractual Services	62,900	60,355	2,545
Claims	3,431,920	1,268,536	2,163,384
Materials and Supplies	1,663	1,581	82
Other Operating Expenses	1,000	-	1,000
Capital Outlay	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<i>Total Expenses</i>	<u>3,599,483</u>	<u>1,392,835</u>	<u>2,206,648</u>
<i>Change in Fund Equity</i>	(2,599,483)	(55,741)	2,543,742
<i>Fund Equity Beginning of Year</i>	2,590,920	2,590,920	-
<i>Prior Year Encumbrances Appropriated</i>	<u>8,563</u>	<u>8,563</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u>\$ -</u>	<u>\$ 2,543,742</u>	<u>\$ 2,543,742</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, 2014*

<i>George C. Brissel</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Equity Beginning of Year</i>	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>
<i>Fund Equity End of Year</i>	<u><u>\$ 2,190</u></u>	<u><u>\$ 2,190</u></u>	<u><u>\$ -</u></u>
<i>Board of Developmental Disabilities Gifts & Donations</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Interest	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ (5,000)</u>
<i>Expenses</i>			
Current:			
Health			
Capital Outlay	35,000	32,575	2,425
Other	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>40,000</u>	<u>35,575</u>	<u>4,425</u>
<i>Net Change in Fund Equity</i>	(35,000)	(35,575)	(575)
<i>Fund Equity Beginning of Year</i>	<u>161,025</u>	<u>161,025</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u><u>\$ 126,025</u></u>	<u><u>\$ 125,450</u></u>	<u><u>\$ (575)</u></u>
<i>Juvenile Court Gifts & Donations</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	<u>\$ 29,913</u>	<u>\$ 36,230</u>	<u>\$ 6,317</u>
Other	<u>30,372</u>	<u>27,491</u>	<u>(2,881)</u>
<i>Total Revenues</i>	<u>\$ 60,285</u>	<u>\$ 63,721</u>	<u>\$ 3,436</u>
<i>Expenses</i>			
Current:			
General Government - Judicial			
Personal Services	53,023	30,177	22,846
Materials and Supplies	500	500	-
Contractual Services	3,500	3,500	-
Other	<u>14,859</u>	<u>12,857</u>	<u>2,002</u>
<i>Total Expenses</i>	<u>71,882</u>	<u>47,034</u>	<u>24,848</u>
<i>Net Change in Fund Equity</i>	(11,597)	16,687	28,284
<i>Fund Equity Beginning of Year</i>	<u>11,597</u>	<u>11,597</u>	<u>-</u>
<i>Fund Equity End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 28,284</u></u>	<u><u>\$ 28,284</u></u>



Statistical Section

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2014
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III. STATISTICAL SECTION

Financial Trends

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

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Debt Capacity

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

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

STARK COUNTY, OHIO

Comprehensive Annual Financial Report For the Year Ended December 31, 2014 Table of Contents

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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Principal Employers – Current and Nine Years Ago.....	S20

Operating Information

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

Government Employees by Function – Last Ten Years.....	S21
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Capital Asset Indicators by Function – Last Ten Years.....	S23

STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 182,605,662	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990	\$ 160,060,611	\$ 153,723,551	\$ 149,914,590	\$ 149,410,966	\$ 147,130,113	\$ 138,175,132
Restricted										
Capital Projects	4,151,556	2,154,475	1,421,349	1,953,786	429,126	144,126	144,126	2,469,353	440,114	1,423,668
Debt Service	2,016,418	1,872,150	2,516,891	5,668,451	5,858,317	2,932,354	3,209,740	-	-	2,324,103
Other Purposes	142,553,390	138,382,551	131,044,509	117,859,466	115,699,339	102,232,991	92,000,325	106,296,995	103,240,147	90,844,694
Unrestricted	23,748,850	26,976,357	22,870,631	21,706,774	27,684,015	26,287,989	14,959,869	21,091,312	21,797,529	20,667,252
<i>Total Governmental Activity Net Position</i>	<u>355,075,876</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>	<u>279,268,626</u>	<u>272,607,903</u>	<u>253,434,849</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	113,564,772	112,729,100	100,316,438	100,562,933	99,885,543	97,890,013	98,265,965	93,768,684	89,525,292	85,698,958
Unrestricted	27,393,529	23,282,172	23,795,764	19,271,750	17,549,742	17,209,308	14,450,326	17,511,294	18,003,855	18,395,397
<i>Total Business-Type Activity Net Position</i>	<u>140,958,301</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>	<u>111,279,978</u>	<u>107,529,147</u>	<u>104,094,355</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	296,170,434	292,758,203	277,395,296	266,718,923	259,946,154	251,613,564	248,180,555	243,179,650	236,655,405	223,874,090
Restricted	148,721,364	142,409,176	134,982,749	125,481,703	105,309,740	105,309,741	95,354,191	108,766,348	103,680,261	94,592,465
Unrestricted	51,142,379	50,258,529	46,666,395	40,978,524	45,233,757	43,497,297	29,410,195	38,602,606	39,801,384	39,062,649
<i>Total Primary Government</i>	<u>\$ 496,034,177</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>	<u>\$ 390,548,604</u>	<u>\$ 380,137,050</u>	<u>\$ 357,529,204</u>

Source: Stark County Auditor

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

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

Program Revenues	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 13,698,401	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274	\$ 11,541,299	\$ 13,364,708	\$ 12,925,934	\$ 18,091,777	\$ 16,507,205	\$ 16,287,032
Judicial	6,676,677	6,682,698	7,130,497	6,240,407	7,129,824	5,742,269	5,304,446	5,432,845	4,878,013	5,056,812
Public Safety	5,361,434	5,460,231	5,029,504	4,370,523	4,783,600	4,414,237	4,411,631	4,566,543	3,846,083	3,025,109
Public Works	168,201	148,295	114,917	114,353	107,248	115,664	99,911	106,638	116,340	99,871
Health	1,756,557	1,791,957	1,387,900	1,331,491	1,360,410	2,093,756	3,561,864	4,752,389	4,351,288	2,727,888
Human Services	1,454,155	1,217,553	1,341,447	1,281,782	1,194,941	1,210,993	2,573,947	1,386,473	1,199,335	1,680,629
Intergovernmental	-	-	78,097	81,672	81,650	77,913	80,774	87,188	81,223	90,386
<i>Total Charges for Services</i>	<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>	<u>34,423,853</u>	<u>30,979,487</u>	<u>28,967,727</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	111,659	3,980	132,733	-	1,171,234	3,938,487	896,183	497,797	1,440,874	862,428
Judicial	751,034	317,483	237,580	259,272	350,499	212,179	223,819	192,088	189,953	112,391
Public Safety	4,599,760	6,063,809	5,177,658	4,301,192	3,993,096	8,994,901	5,217,805	7,103,053	4,945,964	7,543,082
Public Works	11,461,704	11,768,773	15,371,293	19,476,332	17,440,944	15,926,703	16,050,955	15,780,835	15,874,094	14,674,273
Health	45,755,452	48,262,796	51,612,551	51,044,852	61,912,126	57,616,964	40,875,160	44,011,975	42,508,412	40,296,097
Human Services	44,116,911	39,361,546	36,121,824	34,997,044	42,632,176	53,477,821	57,237,846	49,312,806	57,294,497	44,515,634
Intergovernmental	-	-	-	-	-	-	-	1,655,388	3,290,038	3,431,685
<i>Total Operating Grants, Contributions & Interest</i>	<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>	<u>118,553,942</u>	<u>125,543,832</u>	<u>111,435,590</u>
Capital Grants and Contribution										
Legislative and Executive	-	-	-	-	-	-	-	-	60,244	3,749,856
Public Safety	-	-	-	-	-	-	-	-	-	2,410,341
Public Works	5,746,369	9,878,738	9,941,541	8,113,840	13,213,520	9,367,575	4,508,894	9,310,204	8,175,293	8,998,781
Health	-	-	-	-	-	-	-	144,444	400,441	232,407
Intergovernmental	-	-	-	-	-	-	-	-	640,713	425,153
Interest and Finance Charges	-	-	-	-	-	-	-	-	37,018	2,904
<i>Total Capital Grants and Contribution</i>	<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>	<u>9,454,648</u>	<u>9,313,709</u>	<u>15,819,442</u>
<i>Total Governmental Revenues</i>	<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>	<u>\$ 162,432,443</u>	<u>\$ 165,837,028</u>	<u>\$ 156,222,759</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	24,698,405	21,870,301	21,687,158	21,513,105	21,349,721	21,335,953	20,693,375	19,533,414	19,658,495	19,563,248
Water	666,661	702,965	685,037	654,627	678,582	663,841	635,154	669,607	588,197	705,646
Sheriff's Webcheck	23,087	17,552	17,872	23,072	24,410	34,924	38,551	16,060	10,560	1,050
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>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>	<u>20,219,081</u>	<u>20,257,252</u>	<u>20,269,944</u>
Operating and Capital Grants and Contribution										
Sewer	626,545	4,215,837	611,142	619,256	1,624,314	1,077,984	863,552	3,070,045	2,183,621	2,250,896
Water	14,320	-	-	-	-	-	-	153,360	104,318	342,078
Sheriff's Webcheck	13,778	4,055	-	-	-	-	-	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<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>	<u>3,223,405</u>	<u>2,287,939</u>	<u>2,592,974</u>
<i>Total Business-Type Revenues</i>	<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>	<u>23,442,486</u>	<u>22,545,191</u>	<u>22,862,918</u>
<i>Total Primary Government Program Revenue</i>	<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>	<u>\$ 185,874,929</u>	<u>\$ 188,382,219</u>	<u>\$ 179,085,677</u>
(continued)										

STARK COUNTY, OHIO

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

Expenses	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<i>Primary Government - Governmental Expenses:</i>										
General Government:										
Legislative and Executive	\$ 29,878,817	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295	\$ 27,652,672	\$ 27,297,677	\$ 20,726,938	\$ 21,514,881	\$ 19,519,084	\$ 22,456,982
Judicial	16,811,429	16,307,480	16,001,231	15,400,907	16,259,692	16,619,845	16,508,346	16,373,379	15,212,867	14,295,927
Public Safety	28,867,341	28,923,865	25,848,648	24,784,577	27,189,232	28,967,133	29,035,723	28,753,397	12,848,370	25,940,588
Public Works	24,734,079	24,306,962	21,617,023	23,047,381	23,379,836	23,122,493	21,293,041	21,919,946	33,964,161	17,609,194
Health	82,758,053	81,242,868	85,103,577	85,133,253	84,524,663	84,924,805	81,485,624	80,806,196	79,741,796	75,026,635
Human Services	53,343,216	49,962,740	47,451,793	50,187,453	54,445,251	65,846,396	70,606,830	70,314,542	68,499,511	63,717,733
Conservation and Recreation	-	-	-	-	-	-	-	17,193	29,200	29,200
Other	-	-	348,355	61,740	-	-	943,632	4,595,577	-	2,162,923
Intergovernmental	-	-	81,216	80,938	79,888	78,984	6,874,483	8,986,247	11,173,112	10,408,714
Interest and Fiscal Charges	211,834	237,871	390,438	314,500	204,749	219,165	287,439	260,811	283,533	316,067
Issuance Costs	-	-	-	-	39,378	-	-	-	-	-
<i>Total Governmental Program Expenses</i>	<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>	<u>253,542,169</u>	<u>241,271,634</u>	<u>231,963,963</u>
Business-Type Expenses:										
Sewer	20,264,731	21,435,575	19,833,857	19,795,528	20,779,522	20,085,452	20,044,904	19,282,458	18,833,692	17,528,352
Water	840,246	652,905	766,593	782,066	729,126	739,637	745,422	626,708	741,256	715,982
Molly	233	233	233	233	233	233	233	233	4,066	2,067
Sheriff's Webcheck	9,693	16,060	36,721	23,249	29,987	22,295	26,926	7,131	5,710	459
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>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>	<u>19,916,530</u>	<u>19,584,724</u>	<u>18,246,860</u>
<i>Total - Primary Government Expenses</i>	<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>	<u>\$ 273,458,699</u>	<u>\$ 260,850,648</u>	<u>\$ 250,210,823</u>
Net (Expense)/Revenue										
Governmental Activities	(94,946,455)	(83,559,927)	(72,005,044)	(80,014,010)	(66,862,794)	(70,522,328)	(93,792,887)	(91,109,726)	(75,434,606)	(75,741,204)
Business-Type Activities	4,904,563	4,767,593	2,437,932	2,318,109	2,231,641	2,319,377	1,373,473	3,525,956	2,263,102	4,616,058
<i>Total Primary government net expense</i>	<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>	<u>(87,583,770)</u>	<u>(73,171,504)</u>	<u>(71,125,146)</u>
General Revenues										
Governmental Revenues										
Property Taxes										
General Purposes	12,428,299	12,485,950	13,727,907	13,628,623	12,956,140	13,384,410	14,667,418	15,427,988	14,181,225	14,132,539
Developmental Disabilities	27,770,824	27,722,491	28,808,507	28,337,364	28,226,152	18,830,418	19,979,309	21,445,647	22,074,476	30,144,064
Emergency Services	544,151	543,446	544,844	536,497	535,062	527,204	551,042	580,720	585,534	587,883
Mental Health	5,642,190	5,675,346	6,310,013	6,230,441	6,230,275	4,646,607	4,828,872	5,110,371	5,152,576	5,193,474
Children's Services	7,906,576	7,923,068	8,370,315	8,285,663	8,266,992	8,157,590	8,602,472	8,996,940	9,044,770	5,441,622
Permissive Sales and Use Taxes	32,091,842	29,876,377	22,986,301	9,495,492	20,223,966	29,947,904	15,148,999	12,988,069	11,536,284	11,262,016
Grants and Entitlements not Restricted to Specific Programs	8,776,193	7,735,363	7,839,052	8,864,042	9,501,713	5,906,407	8,601,827	19,212,051	19,938,057	16,009,531
Premium on Debt Issued	-	-	-	-	19,433	-	-	-	-	-
Gain on Sale of Capital Asset	-	-	3,136	-	-	1,765,187	-	21,828	-	47,477
Investment Earnings	931,681	541,889	1,037,341	1,540,817	1,849,388	2,096,438	5,120,020	6,704,326	-	3,218,995
Miscellaneous	4,515,939	5,538,395	5,775,906	6,722,592	4,218,910	10,352,524	7,545,658	7,282,509	5,446,884	6,665,289
<i>Total Governmental Revenues</i>	<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>	<u>97,770,449</u>	<u>87,959,806</u>	<u>92,702,890</u>
Business-Type Revenues										
Investment earnings	-	-	-	-	-	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	51,310	-	-	-	-	-
Miscellaneous	42,466	42,805	29,080	66,827	53,013	63,653	133,367	224,875	474,325	70,758
<i>Total Business-Type Revenues</i>	<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>	<u>224,875</u>	<u>474,325</u>	<u>70,758</u>
Transfers	-	-	(10)	14,462	-	-	(70,527)	-	-	-
<i>Total General Revenues</i>	-	-	-	-	92,152,354	95,678,342	85,178,984	97,995,324	95,081,985	92,773,648
Extraordinary Item	-	-	-	-	-	-	(1,107,130)	-	-	-
<i>Total General Revenues and Extraordinary Item</i>	-	-	-	-	92,152,354	95,678,342	84,071,854	97,995,324	95,081,985	92,773,648
Transfers	-	-	10	(14,462)	-	-	70,527	-	-	-
<i>Change in Net Position</i>										
Governmental Activities	\$ 5,661,240	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059	\$ 25,185,237	\$ 25,092,361	\$ (9,783,873)	\$ 6,660,723	\$ 19,173,054	\$ 16,961,686
Business-Type Activities	4,947,029	4,810,398	2,467,002	2,399,398	2,335,964	2,383,030	1,436,313	3,750,831	3,434,792	4,686,816
<i>Total Primary Government</i>	<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>	<u>\$ 10,411,554</u>	<u>\$ 22,607,846</u>	<u>\$ 21,648,502</u>

Source: Stark County Auditor

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

Fund Balances	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<i>General Fund</i>					
Nonspendable	\$ 1,317,935	\$ 1,398,036	\$ 2,027,444	\$ 3,127,814	\$ 3,052,608
Committed	1,703,979	1,100,153	772,835	877,069	755,080
Assigned	2,681,124	4,404,094	6,369,772	8,749,254	5,036,743
Unassigned	11,289,505	11,308,056	8,209,521	3,115,142	10,244,923
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>\$ 16,992,543</u>	<u>\$ 18,210,339</u>	<u>\$ 17,379,572</u>	<u>\$ 15,869,279</u>	<u>\$ 19,089,354</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,676,051	\$ 1,981,377	\$ 2,048,857	\$ 1,984,456	\$ 1,980,602
Restricted	107,138,021	101,514,442	95,632,821	89,790,305	81,545,184
Committed	3,311,145	2,579,427	1,572,818	2,065,900	2,158,822
Assigned	-	6,775	6,775	6,775	-
Unassigned	(456,223)	(193,581)	(162,244)	-	-
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>\$ 112,668,994</u>	<u>\$ 105,888,440</u>	<u>\$ 99,099,027</u>	<u>\$ 93,847,436</u>	<u>\$ 85,684,608</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2014, 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>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
2,268,002	2,385,736	3,494,093	3,012,157	3,737,397
<u>13,572,152</u>	<u>5,008,022</u>	<u>10,097,617</u>	<u>10,450,428</u>	<u>9,422,082</u>
<u>\$ 15,840,154</u>	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>	<u>\$ 13,159,479</u>
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
19,295,425	21,564,631	12,349,714	14,847,582	17,153,589
<u>48,458,987</u>	<u>41,401,819</u>	<u>62,857,399</u>	<u>51,009,407</u>	<u>43,879,336</u>
<u>\$ 67,754,412</u>	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>	<u>\$ 61,032,925</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Property and Other Local Taxes	\$ 54,129,365	\$ 53,625,012	\$ 57,106,797	\$ 56,185,752	\$ 55,600,739
Permissive Sales Tax	31,979,828	29,680,931	20,403,559	10,733,594	22,357,457
Charges for Services	27,182,526	27,278,072	28,446,911	24,859,849	24,866,762
Licenses and Permits	233,296	314,850	162,924	121,161	118,280
Fines and Forfeitures	1,148,721	1,135,947	1,168,340	1,017,551	981,762
Intergovernmental	122,703,405	121,185,821	123,575,939	135,239,584	151,962,425
Special Assessments	600,451	618,987	622,740	620,052	539,945
Interest	931,834	542,138	1,037,657	1,542,041	1,850,651
Rent	550,887	467,689	316,080	336,511	323,464
Other	<u>4,300,640</u>	<u>5,771,905</u>	<u>5,556,547</u>	<u>6,722,589</u>	<u>7,286,332</u>
Total Revenues	<u>243,760,953</u>	<u>240,621,352</u>	<u>238,397,494</u>	<u>237,378,684</u>	<u>265,887,817</u>

Expenditures

Current:

General Government:

Legislative and Executive	30,002,334	27,254,771	23,405,244	25,045,141	27,315,200
Judicial	17,034,234	16,310,522	15,726,755	15,565,920	16,597,403
Public Safety	28,706,948	27,442,927	26,725,577	24,272,009	27,873,870
Public Works	17,767,151	19,500,169	18,091,609	21,663,175	20,785,434
Health	82,613,279	80,428,676	84,797,155	85,022,929	83,583,620
Human Services	54,167,000	49,892,891	46,868,998	50,702,956	58,205,760
Other	238,734	-	348,355	61,740	-
Capital Outlay	7,296,981	10,883,976	12,349,956	8,396,772	11,097,607
Intergovernmental	-	-	81,216	80,938	79,888

Debt Service:

Principal Retirement	1,046,191	1,298,678	1,328,698	1,357,040	553,869
Interest and Fiscal Charges	211,834	237,871	406,893	315,117	203,428
Issuance Costs	-	-	-	-	39,378
Total Expenditures	<u>239,084,686</u>	<u>233,250,481</u>	<u>230,130,456</u>	<u>232,483,737</u>	<u>246,335,457</u>

Excess of Revenues Over (Under)

Expenditures	4,676,267	7,370,871	8,267,038	4,894,947	19,552,360
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Other Financing Sources (Uses)

Transfers In	2,350,000	1,880,000	608,954	350,000	872,419
Proceeds from Loans	600,000	172,408	259,301	-	-
Proceeds from Sale of Capital Assets	286,491	76,901	46,052	47,806	79,881
Inception of Capital Lease	-	-	-	-	-
Transfers Out	(2,350,000)	(1,880,000)	(608,944)	(350,000)	(1,067,769)
Proceeds of Bonds	-	-	-	-	2,578,072
Premium on Debt Issued	-	-	-	-	19,433
Payment to Refunded Bond Escrow	-	-	-	-	-
Agent	-	-	-	-	(855,000)
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>886,491</u>	<u>249,309</u>	<u>305,363</u>	<u>47,806</u>	<u>1,627,036</u>

Extraordinary	-	-	-	-	-
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Net Change in Fund Balances	<u>\$ 5,562,758</u>	<u>\$ 7,620,180</u>	<u>\$ 8,572,401</u>	<u>\$ 4,942,753</u>	<u>\$ 21,179,396</u>
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Debt Service as a Percentage of Noncapital Expenditures

0.56%	0.69%	0.80%	0.75%	0.32%
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(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 49,831,845	\$ 48,113,981	\$ 51,463,575	\$ 51,623,475	\$ 55,272,781
24,059,402	15,165,363	13,006,191	12,737,405	12,511,134
26,012,183	26,609,384	29,315,443	28,725,472	25,897,268
130,740	125,123	72,228	69,825	75,166
562,994	652,430	672,351	630,364	578,195
150,854,585	136,248,661	150,291,154	149,285,521	141,879,957
639,461	721,425	660,725	702,783	706,541
2,096,438	5,120,020	6,704,326	5,446,884	3,218,997
327,095	349,856	369,693	374,321	399,983
<u>7,886,290</u>	<u>8,339,664</u>	<u>7,650,226</u>	<u>7,068,379</u>	<u>7,143,589</u>
<u>262,401,033</u>	<u>241,445,907</u>	<u>260,205,912</u>	<u>256,664,429</u>	<u>247,683,611</u>

26,473,960	20,053,140	20,446,747	18,807,386	22,050,554
16,376,811	16,753,767	16,746,257	15,603,021	15,499,876
28,951,667	27,045,819	26,557,309	25,842,558	25,963,813
18,182,018	17,514,932	16,127,738	18,288,286	24,389,113
84,120,127	81,291,464	80,054,933	79,319,272	72,047,118
66,055,378	70,796,361	70,881,548	68,433,207	63,317,341
-	943,632	523,167	639,792	867,147
12,546,755	7,461,021	9,684,316	14,128,155	16,623,836
78,984	6,874,483	8,986,247	11,173,112	10,408,714
450,026	592,091	537,964	604,269	638,886
220,862	289,064	262,427	285,105	322,464
-	-	-	-	-
<u>253,456,588</u>	<u>249,615,774</u>	<u>250,808,653</u>	<u>253,124,163</u>	<u>252,128,862</u>

8,944,445	(8,169,867)	9,397,258	3,540,266	(4,445,251)
34,397	1,445,995	1,930,000	1,179,477	138,284
2,339,501	-	-	-	3,638,234
1,882,863	23,958	21,828	172,518	47,477
67,549	-	60,163	45,808	50,516
(34,397)	(1,375,468)	(1,930,000)	(1,179,477)	(315,784)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>4,289,913</u>	<u>94,485</u>	<u>81,991</u>	<u>218,326</u>	<u>3,558,727</u>
-	(1,107,130)	-	-	-
<u>\$ 13,234,358</u>	<u>\$ (9,182,512)</u>	<u>\$ 9,479,249</u>	<u>\$ 3,758,592</u>	<u>\$ (886,524)</u>

0.28%

0.36%

0.33%

0.37%

0.41%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

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

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

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	6.80	5.40	5.40	5.40	5.40	6.80
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	11.50	11.50	11.50	10.10	10.10	10.10	10.10	11.50
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	11.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	9.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Jackson	16.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.10	15.75
Jackson - Hills & Dales Village	10.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	8.90	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	18.00	18.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	15.05	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Nimishillen	10.00	10.00	10.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00
Nimishillen - Louisville City	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	7.90	7.90
Osnaburg - Canton City	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	5.90	5.90
Paris	4.60	5.00	6.50	6.50	6.50	6.50	6.10	6.10	6.10	6.10
Paris - Minerva Village	0.80	1.20	2.70	2.70	2.70	2.70	2.30	2.30	2.30	2.30
Perry	12.15	12.15	12.15	12.15	12.15	12.15	12.15	12.15	10.90	9.75
Perry - Canton City	5.00	5.00	5.00	5.00	5.00	-	-	-	-	-
Perry - Massillon City	5.00	5.00	5.00	5.00	-	-	-	-	-	-
Perry - Navarre Village	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	9.40	8.25
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	12.45	12.45	12.45	12.45	12.45	12.45	12.45	12.45	11.65	11.65
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.70	7.70	7.70	8.70
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.00	5.00	4.50	4.50	4.75	4.75	5.00	5.00	5.00	5.00
Washington - Alliance City	3.10	3.10	2.60	2.60	2.85	2.85	3.10	3.10	3.10	3.10

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<u>School Districts</u>										
Alliance CSD	62.10	62.10	60.60	60.40	60.80	60.70	58.70	57.60	60.30	61.50
Brown LSD	50.70	43.50	43.50	43.50	44.10	44.10	44.10	44.50	44.90	38.60
Canton CSD	77.90	77.90	75.20	66.70	66.40	66.40	65.90	65.90	66.10	66.10
Canton LSD	58.10	50.10	50.10	50.10	50.10	50.10	50.10	50.10	46.20	46.20
Fairless LSD	50.60	50.30	49.90	50.20	50.40	50.30	50.00	49.10	50.40	51.60
Jackson LSD	53.20	53.40	53.10	53.10	52.70	47.40	49.00	48.40	48.50	49.00
Lake LSD	71.70	71.70	71.50	71.50	71.50	71.50	71.30	71.00	60.00	60.60
Louisville CSD	60.70	55.40	53.40	52.90	52.90	53.80	53.90	54.50	55.50	55.50
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	57.10	56.70	45.70	48.70	50.10	49.50	49.40	48.60	49.60	51.10
Minerva LSD	45.20	45.20	45.20	45.30	45.00	44.90	45.10	44.00	43.70	45.00
North Canton CSD	78.80	76.40	76.00	76.00	72.00	72.30	72.80	72.80	65.80	65.80
Northwest LSD	56.00	56.10	55.00	55.00	55.50	58.50	59.20	59.00	59.60	60.20
Osnaburg LSD	64.20	64.20	63.70	64.40	64.40	64.40	63.90	57.20	57.20	57.20
Perry LSD	49.20	49.20	48.40	48.40	48.40	47.80	47.40	46.50	47.50	48.70
Plain LSD	63.60	63.40	63.60	63.60	63.60	57.00	57.50	56.60	57.10	57.60
Sandy Valley LSD	50.50	50.80	50.50	50.60	50.60	50.40	51.10	50.90	49.50	43.90
Southeast LSD	51.35	51.35	51.35	51.40	44.40	44.50	44.60	44.70	45.10	45.10
Tuscarawas Valley LSD	35.80	35.90	36.00	36.00	36.10	36.10	36.30	36.80	36.95	37.00
Tuslaw LSD	66.00	66.00	65.50	65.50	59.30	59.80	59.90	59.90	60.20	60.20
<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	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.10	3.80	3.70	3.70	3.70	3.70	6.00	6.00	5.80	4.50
Canton	7.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	18.90	18.15	18.15	16.90	18.90	18.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	20.50	20.50	15.50	15.50	17.50	17.50	17.50	17.50	17.50	17.50
Limaville	9.90	9.90	1.90	9.90	9.90	9.90	9.90	9.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.00	6.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	20.40	20.40	20.40	20.40	18.40	18.40	18.40	20.40	23.40	23.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Louisville Public Library	1.00	1.00	1.00	1.00	-	-	-	-	-	-
Massillon Public Library	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	-	-
North Canton Public Library	1.50	1.50	1.50	1.50	0.50	0.50	0.50	0.50	0.50	0.50
Rodman Public Library	1.50	1.50	1.50	1.50	-	-	-	-	-	-
Stark County District Library	1.70	1.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2.00	2.00
Tri-Division Ambulance District	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.50	4.50
Sandy Creek Joint Fire District	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
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
2007	52,355,951	50,544,900	96.54		1,533,443	52,078,343	99.47		2,447,603	4.67
2006	50,408,741	49,025,991	97.26		1,516,934	50,542,925	100.27		2,007,786	3.98
2005	52,685,916	51,237,985	97.25		1,505,870	52,743,855	100.11		1,995,205	3.79

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Tangible Personal Property Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Current Tax Levy
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
2007	4,506,833	4,312,486	95.69	478,408	4,790,894	106.30	1,235,310	27.41
2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27
2005	8,493,944	8,312,175	97.86	783,412	9,095,588	107.08	2,437,724	28.70

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2014		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 18,297,460	0.29%
Timken Company	17,891,860	0.28%
Strip Delaware LLC	17,705,320	0.27%
Deville Developments LLC	12,971,240	0.20%
Sterilite Corporation of Ohio	10,810,020	0.17%
Alliance Ventures Inc	8,576,340	0.13%
Belden Mall LLC	7,066,130	0.11%
American Landfill Inc	6,550,970	0.10%
Cole HD North Canton Ohio LLC	5,057,510	0.08%
Versailles Gardens LTD	4,983,860	0.08%
Total	\$ 109,910,710	1.71%
Total County Assessed Valuation	\$ 6,484,131,070	

2005		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 28,123,240	0.39%
Stark Commons Ltd	18,646,440	0.26%
American Landfill Inc	13,794,020	0.19%
Wea Belden LLC	8,693,910	0.12%
Maytag Corporation	8,474,000	0.12%
Deville Properties Ltd	6,920,360	0.10%
Alliance Ventures Inc	6,628,850	0.09%
Hartville Auction Inc	6,579,940	0.09%
Massillon Health System LLC	6,393,000	0.09%
Deville THF Massillon Development LLC	6,134,980	0.09%
Total	\$ 110,388,740	1.55%
Total County Assessed Valuation	\$ 7,141,153,510	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2014

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 172,237,020	2.66%
Ohio Edison	53,811,260	0.83%
East Ohio Gas	39,487,420	0.61%
Aqua Ohio Inc	36,473,170	0.56%
AEP Ohio Transmission Company Inc	28,561,810	0.44%
American Transmission Systems Inc	13,342,750	0.21%
Columbia Gas of Ohio Inc	5,551,470	0.09%
Columbia Gas Transmission	2,128,060	0.03%
Cleveland Electric Illuminating	783,790	0.01%
Northeast Ohio Natural Gas Corp	425,430	0.01%
Total	<u>\$ 352,802,180</u>	<u>5.44%</u>
Total County Assessed Valuation	\$ 6,484,131,070	

2005

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	\$ 105,373,270	1.48%
Ohio Bell Telephone	52,871,270	0.74%
Ohio Edison	29,710,140	0.42%
Aqua Ohio Inc	25,384,790	0.36%
East Ohio Gas	18,532,600	0.26%
American Transmission Systems Inc	8,928,880	0.13%
Norfolk Southern Combined Railroad Subsidiaries	6,021,070	0.08%
New Par	2,198,170	0.03%
Verizon North Inc	2,100,150	0.03%
Mci Worldcom Network Services Inc	2,067,020	0.03%
Total	<u>\$ 253,187,360</u>	<u>3.55%</u>
Total County Assessed Valuation	<u>\$ 7,141,153,510</u>	

Source: Stark County Auditor

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

Industry	2014			2013		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicle and Parts Dealers	\$ 4,991,434	1	17.79%	\$ 4,099,654	1	15.96%
Miscellaneous Store Retailers	3,352,312	2	11.95%	1,715,989	5	6.68%
General Merchandise Stores	2,530,075	3	9.02%	3,178,532	2	12.37%
Building Material and Garden Equipment	2,010,949	4	7.17%	2,115,746	3	8.24%
Accommodation and Food Services	1,923,370	5	6.85%	1,811,334	4	7.05%
Information	1,623,370	6	5.78%	1,474,384	6	5.74%
Finance & Insurance	1,488,980	7	5.31%	1,267,404	7	4.93%
Manufacturing	1,163,529	8	4.15%	-	-	0.00%
Food and Beverage Stores	1,004,419	9	3.58%	1,231,395	8	4.79%
Real Estate & Rental & Leasing	877,855	10	3.13%	-	=	0.00%
Total	20,966,293			16,894,438		
Total County Sales Tax	\$ 28,062,558		74.71%	\$25,690,061		65.76%

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>
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
2007	1,528,972	1,444,712	94.5%	169,777
2006	1,450,411	1,466,637	101.1%	164,239
2005	1,423,371	1,405,002	98.7%	161,533

(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	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 3,728,519	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344	\$ 5,345,029	\$ 3,945,255	\$ 4,359,512	\$ 4,767,323	\$ 5,162,150	\$ 5,549,220
SIB Loan	504,274	993,753	1,760,317	2,553,391	3,354,594	3,354,594	3,354,594	3,638,234	3,638,234	3,638,234
OPWC Loan	3,613,973	3,163,046	3,125,322	3,000,704	3,135,387	2,339,501	-	-	-	-
Capital Leases	-	-	-	2,185	10,654	86,809	55,130	131,132	214,107	385,498
<i>Business Type Activities</i>										
General Obligation Bonds	9,269,130	10,888,560	12,463,197	13,992,756	15,487,384	11,839,470	13,037,525	14,207,024	15,339,509	16,444,749
OPWC Loan	616,095	482,717	373,417	452,405	552,330	418,869	485,121	551,373	617,625	683,878
OWDA Loans	6,326,953	7,549,027	8,721,358	9,829,089	10,899,798	11,438,391	12,445,685	13,408,995	14,330,412	15,211,913
Intergovernmental Loans	13,893,672	15,417,236	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-	-	-
<i>Total Primary Government</i>	<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>	<u>\$ 36,704,081</u>	<u>\$ 39,302,037</u>	<u>\$41,913,492</u>
Percentage of Personal Income (1)	0.25%	0.29%	0.24%	0.28%	0.31%	0.27%	0.27%	0.30%	0.33%	0.37%
Per Capita (2)	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68	\$ 103.27	\$ 88.54	\$ 88.97	\$ 96.93	\$ 103.28	\$ 110.14
Percentage of actual value of taxable property (3)	0.20%	0.23%	0.15%	0.16%	0.19%	0.16%	0.14%	0.15%	0.18%	0.20%

Sources:

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

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

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

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, 2014

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Tax Year '13 Collection Year 2014	\$ 6,484,131,070	\$ 6,484,131,070
Debt Limitation	160,603,277	64,841,311
Total Outstanding Debt:		
General Obligation Bonds	9,269,130	9,269,130
Special Assessment Bonds	3,728,519	3,728,519
Notes	414,700	414,700
OWDA Loans	6,326,953	6,326,953
OPWC Loans	4,230,068	4,230,068
Intergovernmental Loans	13,893,672	13,893,672
ODOT SIB Loan	504,274	504,274
Total	38,367,316	38,367,316
Exemptions:		
General Obligation Bonds - Enterprise	9,269,130	9,269,130
Special Assessment Bonds	3,728,519	3,728,519
Notes	414,700	414,700
OWDA Loans	6,326,953	6,326,953
OPWC Loans	4,230,068	4,230,068
Intergovernmental Loans	13,893,672	13,893,672
ODOT SIB Loan	504,274	504,274
Total	38,367,316	38,367,316
Net Debt	-	-
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 160,603,277	\$ 64,841,311

(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	154,603,277
	<u>\$ 160,603,277</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)
2014	375,736	41.0	59,098	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
2007	378,664	38.3	62,763	5.9	12,221,615,864	32,116
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881
2005	380,608	39.0	63,009	6.3	11,299,570,880	29,693

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 2007, 2008, 2010
 2005 - 2006 and 2009 Median Age obtained from the Ohio Department of Development website

Sources: (1) U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
 (2) Stark County Educational Service Center
 (3) Ohio Bureau of Employment Services
 (4) Bureau of Economic Analysis for 2005-2011.
 2012 -2014 personal income was calculated by multiplying population and per capita personal income.
 2014 per capita personal income was increased by 3.50 percent consistent with the Bureau of Economic Analysis for the 2013-2014 State of Ohio percent change due to the unavailability of the 2014 local area data.
 (5) www.suburbanstats.org

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2014			2005		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	5,000	1	2.81%	4,978	1	2.77%
The Timken Company	4,120	2	2.32%	4,896	2	2.73%
County of Stark	2,606	3	1.46%	2,840	3	1.58%
Mercy Medical Center	2,500	4	1.41%	2,531	5	1.41%
Diebold	1,900	5	1.07%			
Canton City Board of Education	1,823	6	1.02%	2,629	4	1.47%
Freshmark, Inc.	1,700	7	0.96%	906	10	0.49%
Stark State College	1,123	8	0.63%			
Alliance Community Hospital	953	9	0.54%			
Republic Engineered Steels, Inc.	910	10	0.51%			
The Workshops, Inc.	-	-	-	1,060	7	0.59%
Maytag Corp. (Hoover Company operations)	-	-	-	1,292	6	0.72%
GE Capital	-	-	-	1,034	8	0.58%
Fisher Foods Marketing Inc.	-	-	-	907	9	0.51%
Total	22,635		12.72%	22,086		12.31%
Total Employment within the County	177,900			179,448		

Source: Human Resources of Listed Companies

Canton Chamber of Commerce

Note: 2014 employment numbers were not available. This table presents the same figures reflected in the 2013 CAFR.

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

Primary Government:	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Government:										
Legislative and Executive	267	243	216	222	257	278	254	268	257	255
Judicial	277	260	276	250	257	262	263	261	265	255
Public Safety	321	333	279	261	293	308	373	340	322	299
Public Works	96	103	102	104	107	113	116	129	125	135
Health	648	679	668	651	659	673	771	809	798	762
Human Services	535	513	504	488	552	507	546	565	568	579
Proprietary:										
Sewer	75	78	73	75	75	76	80	79	80	78
Water	4	4	4	4	3	2	3	4	4	4
Fiduciary:										
Agency Funds	<u>383</u>	<u>393</u>	<u>377</u>	<u>390</u>	<u>397</u>	<u>441</u>	<u>395</u>	<u>452</u>	<u>463</u>	<u>458</u>
Total - Government Employees	2,606	2,606	2,499	2,445	2,600	2,660	2,801	2,907	2,882	2,825

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function Last Ten Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	159	160	170	121	53	74	99	97	108	108
Recorder - number of deeds recorded	12,499	12,979	14,351	12,518	12,292	13,388	13,476	14,946	17,303	18,940
Auditor - number of parcels billed	194,526	196,893	197,148	196,136	194,262	188,522	187,734	187,141	186,621	185,786
Auditor - number of warrants issued	42,961	44,193	45,467	46,189	51,769	50,912	52,414	52,576	52,310	49,393
Judicial										
Probate Court Cases	1,376	1,371	1,926	2,486	2,433	2,695	2,840	2,939	2,933	2,997
Public Safety (Sheriff)										
Number of Traffic Stops	8,254	5,471	6,456	6,938	8,403	6,416	7,790	9,776	11,373	9,460
Number of inmates	422	397	290	290	281	403	386	400	380	393
Public Works (Engineer)										
Roads Resurfaced (miles)	34	40	43	30	15	26	13	11	16	50
Bridges Repaired	3	5	7	4	3	2	4	5	11	6
Health										
Mental Health - People Served	16,732	16,294	13,724	15,648	15,274	14,797	12,995	10,858	10,348	9,856
SCBDD - People Served in Clinic	3,752	3,366	3,391	3,343	3,185	2,995	2,841	2,692	2,570	2,453
EMA, HAZMAT AND 911-People Served	375,736	375,432	374,868	375,586	379,466	378,664	378,664	378,664	380,575	380,608
Human Services (SCDJFS)										
Children in programs	513	438	410	473	500	483	574	1,137	1,263	1,343
Support Dollars Collected	\$63,045,023	\$62,856,349	\$62,895,175	\$63,588,358	\$64,514,737	\$65,406,306	\$65,201,505	\$64,159,109	\$63,669,797	\$61,901,425
Number of Reports Received	2,778	3,135	2,829	2,689	3,204	2,868	2,815	3,033	2,715	2,724
<i>Business Activities</i>										
Sewer										
Connections	46,871	46,487	46,195	45,933	45,715	45,409	45,360	44,560	43,938	43,228
Miles	728	728	723	721	720	720	717	715	705	696

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	19	19	19	18	18	19	19	19	19	19
Public Safety										
Marked Vehicles	65	67	70	72	67	61	70	65	64	64
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	408	408	408	408	409	409	410	411	415	415
Township Roads (in miles)	1,314	1,314	1,311	1,311	1,309	1,309	1,309	1,300	1,273	1,273
Bridges	333	333	333	333	333	333	333	335	358	358
Health										
SCBDD Buildings	12	13	13	13	13	13	13	13	13	13
SCBDD Buses and Vans	107	107	107	101	140	132	157	140	140	120
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	82	82	80	80	80	83	80	77	77	75
Total Lines (in miles)	728	728	723	721	720	720	717	715	705	696
Water										
Total Lines (in miles)	45	45	45	45	45	45	45	45	43	43

Source: Stark County Departments