



Stark County Government **Comprehensive Annual Financial Report**

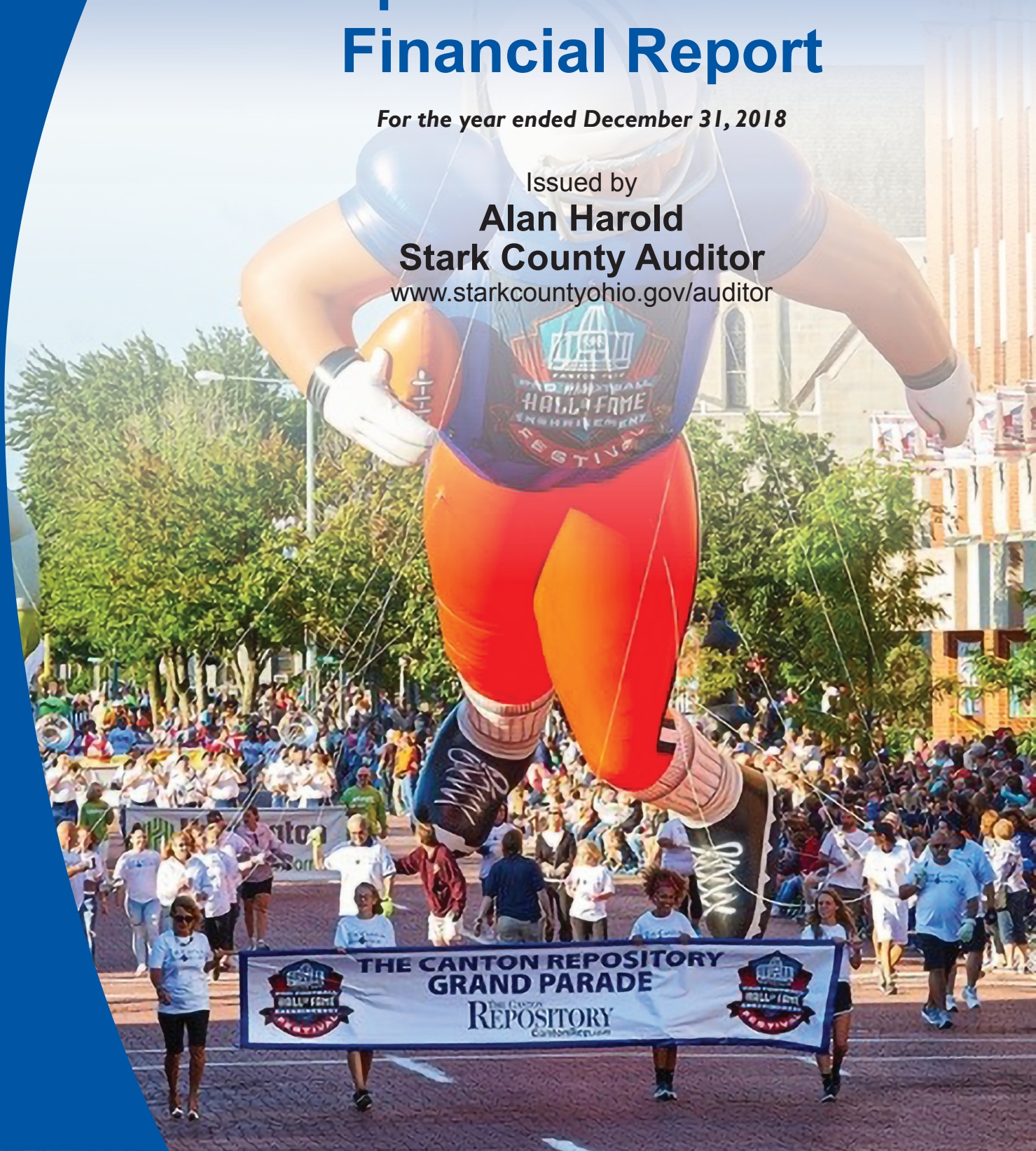
For the year ended December 31, 2018

Issued by

Alan Harold

Stark County Auditor

www.starkcountyohio.gov/auditor



Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2018**



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, 2018

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August 28, 2019

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. 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, 2018. 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 2018 and reflecting an average 11.0% increase in real property values. All market areas in Stark County have recovered from the collapse in property values in the early part of the decade. 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" as amended by GASB statement No. 39 "Determining Whether Certain Organizations are Component Units" and GASB statement No. 61 "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34" are included for financial reporting purposes. The County's primary government includes the financial activities of the Department of Job and Family Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Health and Recovery Services, and all departments and activities that are directly operated by the elected County officials.

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

Aspects of the County's economy have shown great signs in improvement over the past year. Unemployment has fallen from 11.3% in 2010 to 3.8% as of May 2019, which was down nearly 1.0% point from the previous year. Retail and commercial real estate activity, both sales and development, have been significant drivers in the local economy, coupled with major expansion in the campus at the Pro Football Hall of Fame.

As mentioned, the County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 225,000 visitors annually and is undergoing an ambitious redevelopment. We are blessed to have this national treasure as the driving force behind our County's vibrant tourism industry. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State – Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

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

Long Range Planning

Economic development is critical to both the short and long term success of the region. The County is engaged with Carroll and Columbiana counties to study and plan the expansion of Route 30. The County realizes the seriousness of drainage problems across the region and continues in its planning to address these needs. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure helps prepare our County for future growth and a safer community. The Stark County Land Reutilization Corporation ("land bank") works with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis.

Improving Accountability

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. The Auditor and Treasurer continue to hold monthly meetings with the Commissioners in an effort to keep both the board and the public aware of the County's financial condition. The Auditor's Office continues to find ways to streamline its processes and hopes to make significant improvements to its financial and payroll systems within the coming year.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Comprehensive Annual Financial Report for the year ended December 31, 2017.

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

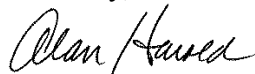
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented its seventh consecutive “Award with Distinction” to our office for our excellent results of the audit for the year ended December 31, 2017, after receiving the same award the previous years. It is truly my honor to receive this award on behalf of the staff and the fiscal managers around the County for their job well-done.

ACKNOWLEDGEMENTS

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

Sincerely,

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

Alan Harold
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2018

COUNTY COMMISSIONERS

Janet Weir Creighton
Richard R. Regula
Bill C. Smith

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

Anthony P. Bertin

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Louis P. Giavasis

COMMON PLEAS JUDGES

Kristin G. Farmer
Frank G. Forchione
Chryssa N. Hartnett
Natalie R. Haupt
Taryn L. Heath

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

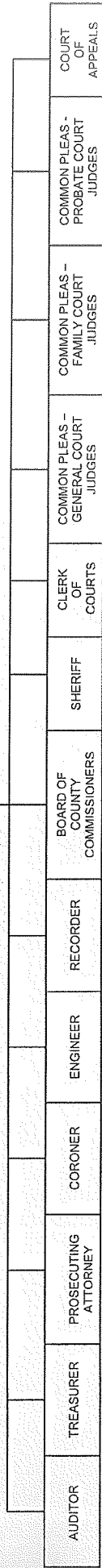
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

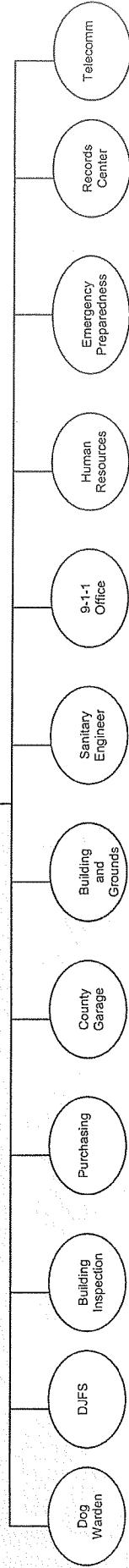
Craig R. Baldwin
Patricia A. Delaney
W. Scott Gwin
William B. Hoffman
Earle E. Wise, Jr.
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

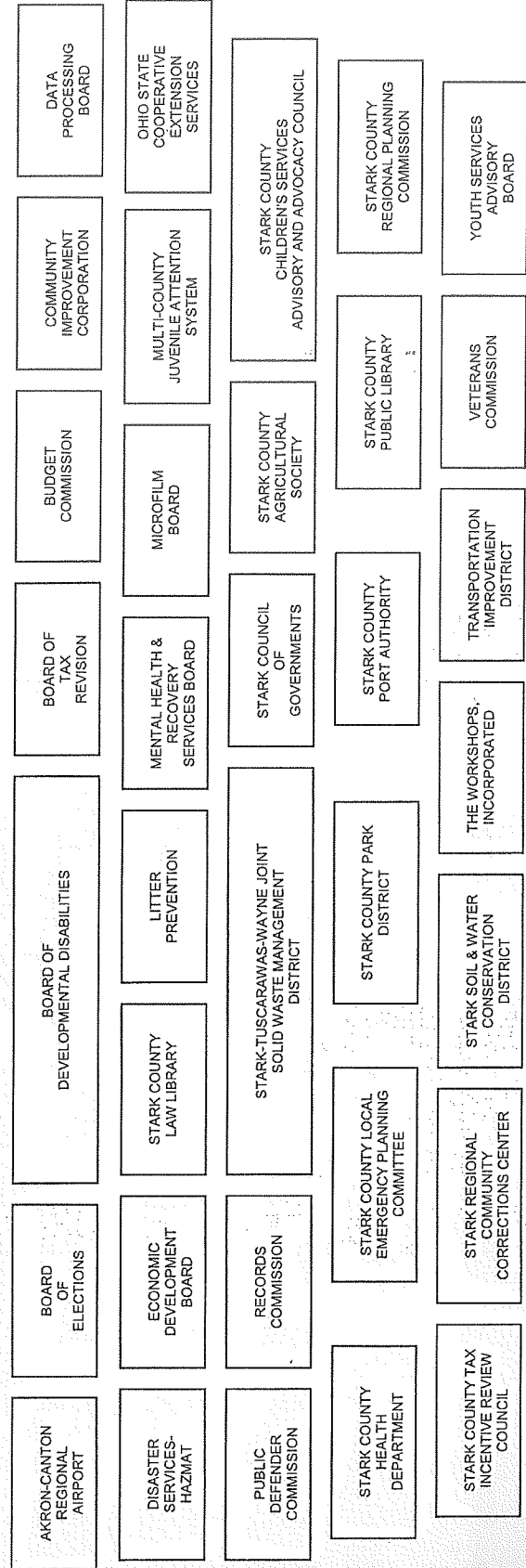
VOTERS OF STARK COUNTY



County Administrator



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





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Stark County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

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Financial Section

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101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio (the County), as of and for the year ended December 31, 2018, 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 Stark County Port Authority, which represents 4.37 percent, 2.17 percent, and 1.55 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Stark County Port Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio, as of December 31, 2018, 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.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures 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 August 28, 2019, 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, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

August 28, 2019

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STARK COUNTY, OHIO

Management's Discussion and Analysis For the Year Ended December 31, 2018

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, 2018. 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 \$1.9 million as a result of this year's operations. Net position of business-type activities increased by \$4.5 million, or 3 percent, and net position of governmental activities decreased by \$2.5 million, or 1 percent.
- All revenues related to governmental activities totaled \$258 million. General revenues accounted for \$112 million or 44 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$146 million or 56 percent of the total.
- The County had \$260 million in expenses related to governmental activities; only \$146 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$112 million, of which \$93 million was tax revenue with the remaining \$19 million from interest, grants, entitlements, and miscellaneous revenues.
- The County implemented GASB 75, which reduced beginning net position as previously reported by \$61.0 million and \$2.6 million for governmental and business-type activities, respectively.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2018*

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

Our analysis of the County's major funds begins on page 13. The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

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

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2018

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 2018 compared to 2017:

Table 1
Net Position
(In Millions)

	<i>Governmental Activities</i>			<i>Business-Type Activities</i>		
		<i>Restated</i>			<i>Restated</i>	
	<i>2018</i>	<i>2017</i>	<i>Change</i>	<i>2018</i>	<i>2017</i>	<i>Change</i>
Assets						
<i>Current and Other Assets</i>	\$ 291.5	\$ 278.1	\$ 13.4	\$ 38.6	\$ 37.5	\$ 1.1
<i>Net Pension/OPEB Asset</i>	0.5	-	0.5	-	-	-
<i>Capital Assets, Net</i>	207.3	205.4	1.9	192.1	173.3	18.8
Total Assets	499.3	483.5	15.8	230.7	210.8	19.9
Deferred Outflows of Resources						
<i>Pension & OPEB</i>	28.7	56.0	(27.3)	2.4	2.3	0.1
Liabilities						
<i>Other Liabilities</i>	14.0	12.7	1.3	1.7	2.8	(1.1)
<i>Long-Term Liabilities</i>						
<i>Due Within One Year</i>	11.0	21.1	(10.1)	5.2	4.4	0.8
<i>Due in More Than One Year</i>						
<i>Net Pension Liability</i>	99.2	145.3	(46.1)	5.0	5.9	(0.9)
<i>Net OPEB Liability</i>	63.2	61.6	1.6	3.4	2.6	0.8
<i>Other Amounts</i>	25.1	11.7	13.4	60.2	45.5	14.7
Total Liabilities	212.5	252.4	(39.9)	75.5	61.2	14.3
Deferred Inflows of Resources						
<i>Property Taxes and Other</i>	62.7	59.4	3.3	-	-	-
<i>Pension & OPEB</i>	31.6	3.9	27.7	1.6	0.4	1.2
Total Deferred Inflows of Resources	94.3	63.3	31.0	1.6	0.4	1.2
Net Position						
<i>Net Investment in Capital Assets</i>	189.5	192.7	(3.2)	127.2	122.3	4.9
<i>Restricted</i>						
<i>Capital Projects</i>	1.2	0.7	0.5	-	-	-
<i>Debt Service</i>	1.2	1.7	(0.5)	-	-	-
<i>All Other Restricted</i>	155.3	151.1	4.2	-	-	-
<i>Unrestricted</i>	(126.0)	(122.4)	(3.6)	28.8	29.2	(0.4)
Total Net Position	\$ 221.2	\$ 223.8	\$ (2.6)	\$ 156.0	\$ 151.5	\$ 4.5

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2018*

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. For 2018, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2018*

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$285 million to \$224 million for governmental activities and from \$154 million to \$152 million for business-type activities.

The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted, and Unrestricted.

The largest portion of the County's net position (84 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 (42 percent) represents resources that are subject to external restrictions on how they may be used.

The decrease in deferred outflows for pension and OPEB, the increase in deferred inflows for pension and OPEB and the decrease in the governmental long-term liabilities is primarily caused by changes related to net pension/OPEB liability during 2018. The increase in other long-term liabilities in the business type activities is due to agreements with Massillon City for the procurement of equipment and funding 49.7 percent of the costs associated with the construction of the Massillon City's new wastewater Treatment Plant. The equipment and plant are projected to cost roughly \$36,450,000. This funding agreement between Stark County and Massillon City will be in exchange for sewer rights, which accounts for the increase in capital assets.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2018

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2018 and 2017.

Table 2
Changes in Net Position
(In Millions)

	<i>Governmental Activities</i>			<i>Business-Type Activities</i>		
	<i>2018</i>	<i>2017</i>	<i>Change</i>	<i>2018</i>	<i>2017</i>	<i>Change</i>
Revenues						
Program Revenues:						
Charges for Services	\$ 34.6	\$ 34.3	\$ 0.3	\$ 29.3	\$ 29.0	\$ 0.3
Operating Grants	104.9	106.3	(1.4)	0.1	-	0.1
Capital Grants	6.0	1.9	4.1	1.6	2.4	(0.8)
Total Program Revenues	145.5	142.5	3.0	31.0	31.4	(0.4)
General Revenues:						
Property Taxes	59.7	59.2	0.5	-	-	-
Sales Taxes	33.7	33.5	0.2	-	-	-
Grants and Entitlements	10.8	9.8	1.0	-	-	-
Payments in Lieu of Taxes	0.2	-	0.2	-	-	-
Investment Earnings	2.8	1.6	1.2	-	-	-
Miscellaneous	4.9	3.9	1.0	0.2	0.1	0.1
Total General Revenues	112.1	108.0	4.1	0.2	0.1	0.1
Total Revenues	257.6	250.5	7.1	31.2	31.4	(0.3)
Program Expenses						
General Government						
Legislative & Executive	30.5	28.3	2.2	-	-	-
Judicial	18.9	19.1	(0.2)	-	-	-
Public Safety	44.8	43.8	1.0	-	-	-
Public Works	26.1	28.6	(2.5)	-	-	-
Health	81.4	84.0	(2.6)	-	-	-
Human Services	57.8	58.8	(1.0)	-	-	-
Interest and Fiscal Charges	0.7	0.1	0.6	-	-	-
Enterprise Operations:						
Sewer	-	-	-	26.0	26.8	(0.8)
Water	-	-	-	0.7	0.6	0.1
Total Program Expenses	260.2	262.7	(2.5)	26.7	27.4	(0.7)
Increase (Decrease) in Net Position	(2.7)	(12.2)	9.6	4.5	4.2	0.4
Transfers	-	0.3	(0.3)	-	(0.3)	0.3
Change in Net Position	(2.7)	(11.9)	9.3	4.5	3.8	0.7
Net Position Beginning of Year	223.8	296.7	(72.9)	151.6	150.3	1.3
Restatement - See Note 2	-	(61.0)	61.0	-	(2.6)	2.6
Net Position End of Year	\$ 221.2	\$ 223.8	\$ (2.7)	\$ 156.1	\$ 151.6	\$ 4.5

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2018*

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$.8 million computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$4.1 million. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities
Total 2018 Expenses under GASB 75	\$ 260,237,132	\$ 26,662,059
OPEB Expense under GASB 75	(3,659,498)	(459,886)
2018 Contractually Required Contributions	0	0
Adjusted 2018 Expenses	256,577,634	26,202,173
Total 2017 Expenses under GASB 45	262,775,772	27,442,446
Increase/(Decrease) in Expenses not Related to OPEB	\$ (6,198,138)	\$ (1,240,273)

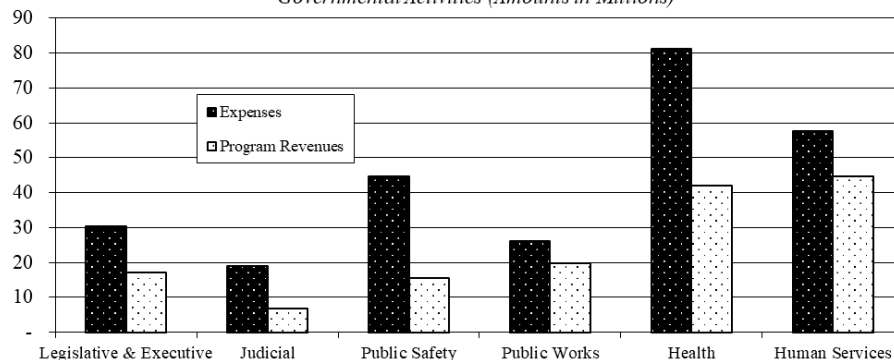
The County's overall net position increased \$1.9 million from the prior year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental activities decreased the County's net position by \$2.6 million. Key elements of this change are as follows:

- Governmental expenses decreased by \$2.5 million while revenues increased by \$7.1 million. The revenue increase is due to a large OPWC grant awarded to the Engineer for the infrastructure project involving Everhard Road and Whipple Avenue. Investment earnings also contributed to revenue growth with a \$1.2 million increase.

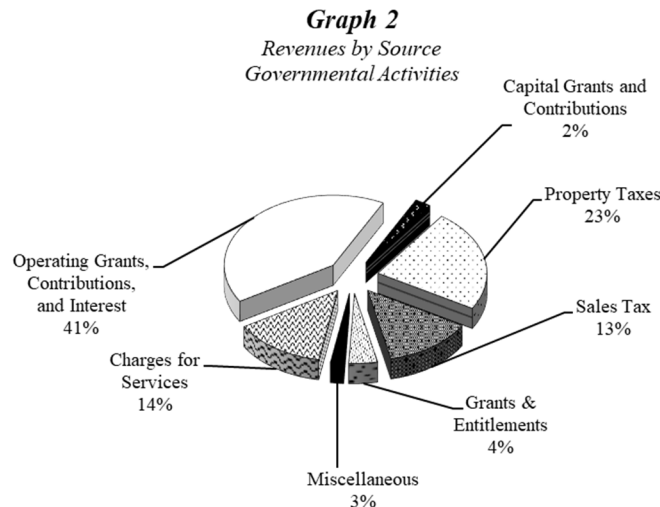
Graph 1
*Expenses and Program Revenues
Governmental Activities (Amounts in Millions)*



STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2018

The largest program function of the governmental activities for the County is the health program. The next largest program was human services.

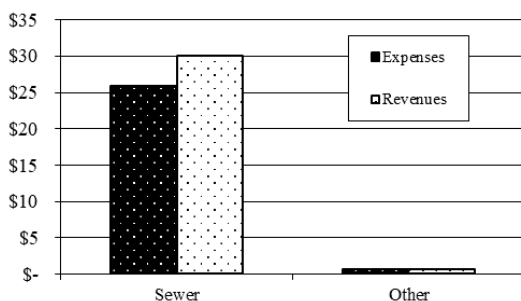


Operating grants were the largest type of program revenue for the County. The major recipients of intergovernmental program revenues were the Board of DD - \$19 million, Public Assistance - \$25 million, the Children Services Board - \$17 million and the Mental Health and Addiction Recovery Board - \$21 million. Direct charges to users of governmental services, another type of program revenue, made up \$35 million 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.

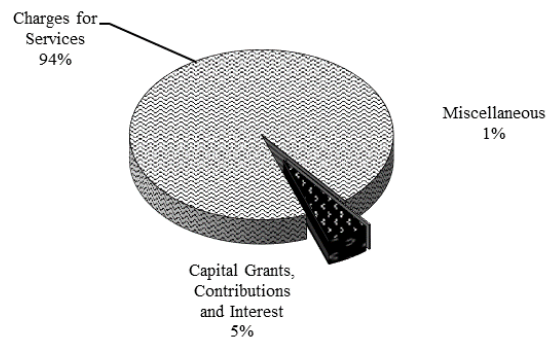
Property tax revenues account for \$60 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$30 million, the Children Services Board - \$9 million, the Mental Health and Addiction Recovery Board - \$6 million, Emergency Services - \$1 million and the General Fund - \$14 million.

Business-type Activities

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



Graph 4
*Revenues by Source
Business-Type Activities*



Charges for services remained the main source of revenue, for Business-type activities, at 94 percent.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2018*

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.

Approximately \$14 million of the County's total fund balance 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, which saw a \$2.4 million increase from 2017. There was a \$2.4 million increase in revenue and other financing sources while expenditures and other financing uses increased by \$5.0 million due to transfers out of \$6.9 million. Of the \$6.9 million, \$4.5 million was transferred to the Permanent Improvement fund for future capital projects.

The Stark Board of Developmental Disabilities (DD) fund balance saw a \$.3 million increase in 2018.

The Mental Health and Addiction Recovery Board fund balance decreased \$1.4 million in 2018. Expenditures continue to outpace revenues as the County spends down the existing fund balance.

The Children's Services fund balance increased \$2.5 million during 2018. With little change in the fund's revenue streams and spending levels, when compared to 2017, the fund's expenditures were kept \$2.5 million below revenues.

The Public Assistance fund saw a slight increase in its fund balance in 2018. Revenues increased slightly in 2018 but were offset due to a slight increase on the spending side, which allowed for the mild gain in fund balance.

The Justice System Sales Tax fund balance decreased \$1.4 million during 2018. This decrease was primarily caused by an increase in public safety expense for salaries and associated benefits.

Enterprise Funds

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

Unrestricted net position of the sewer fund at the end of the year amounted to \$27.7 million, which is a decrease from 2017. As previously mentioned, the Sewer fund has begun making payments to Massillon City for debt issued for the procurement of equipment and the construction of a new wastewater treatment plant in exchange for sewer rights upon completion of the project. There was very little change to the fund's revenue streams and spending levels.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2018

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$6.3 million higher than final budgeted revenues and other financing sources. While almost every single revenue stream came in above projections, charges for services and intergovernmental income were the most noteworthy. Conveyance and recording fees continued to come in much higher than expected during 2018. This can be viewed as an indicator of a strengthening housing market within the County. Intergovernmental income also exceeded expectations due to better than expected yields in local government and casino revenue during 2018. Investment income also came in higher than originally projected, which serves as an additional indicator of a growing and stable economy.

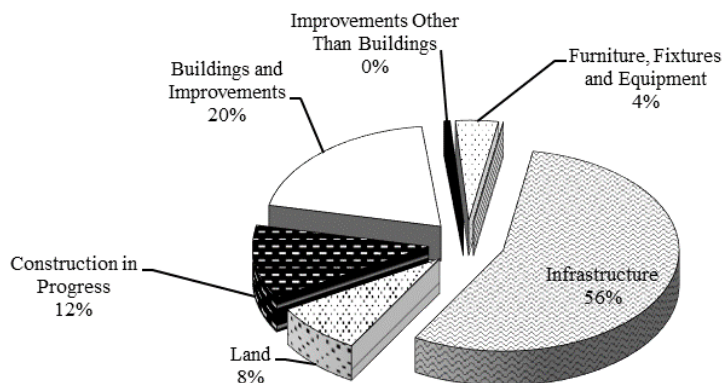
Actual expenditures were \$3.8 million less than final budgeted expenditures. \$1.5 million was due to some expected debt service payments that ended up being due in 2019 for recent GO Bond issuances as well as some anticipated 2018 capital projects that did not occur. The remaining decrease was due to sound stewardship and frugal decision making by the County administration and managers alike.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2018 amounts to \$399 million (net of accumulated depreciation). The total increase in the County's investment in capital assets for the current fiscal year was 5 percent. Infrastructure accounted for 56 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:

- The Engineer's office completed 5 bridge replacements during 2018. The bridges were on Howenstine Drive, Alabama Avenue, Cherry Avenue, Mogadore Avenue and Liberty Church Street. Roadways being resurfaced during 2018 included Beech Street, Broadway Avenue, Easton Street, Orrville Street, Harmont Avenue, Strausser Street, and Whipple Avenue.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2018

- There was a drop-lane constructed on Market Avenue to ease the pain of delivery in front of the Stark County Office Building. The Auditor's office finished the 2nd floor remodel, which now houses both fiscal and real estate facets of the office to better service the County's citizens.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$24.5 million in the Governmental Activities and \$6.9 million in the Business-Type Activities.

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
<i>Land</i>	\$ 17.1	\$ 17.1	\$ 0.6	\$ 0.6	\$ 17.7	\$ 17.7
<i>Construction in Progress</i>	24.5	15.8	6.9	6.1	31.4	21.9
<i>Buildings and Improvements</i>	41.2	42.1	4.4	4.6	45.6	46.7
<i>Improvements Other Than Buildings</i>	1.1	1.0	0.1	-	1.2	1.0
<i>Furniture, Fixtures and Equipment</i>	8.1	9.2	1.2	1.4	9.3	10.6
<i>Sewer Rights</i>	-	-	70.5	52.6	70.5	52.6
<i>Infrastructure</i>	115.3	120.2	108.4	108.0	223.7	228.2
<i>Total</i>	<u>\$ 207.3</u>	<u>\$ 205.4</u>	<u>\$ 192.1</u>	<u>\$ 173.3</u>	<u>\$ 399.4</u>	<u>\$ 378.7</u>

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

Debt

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

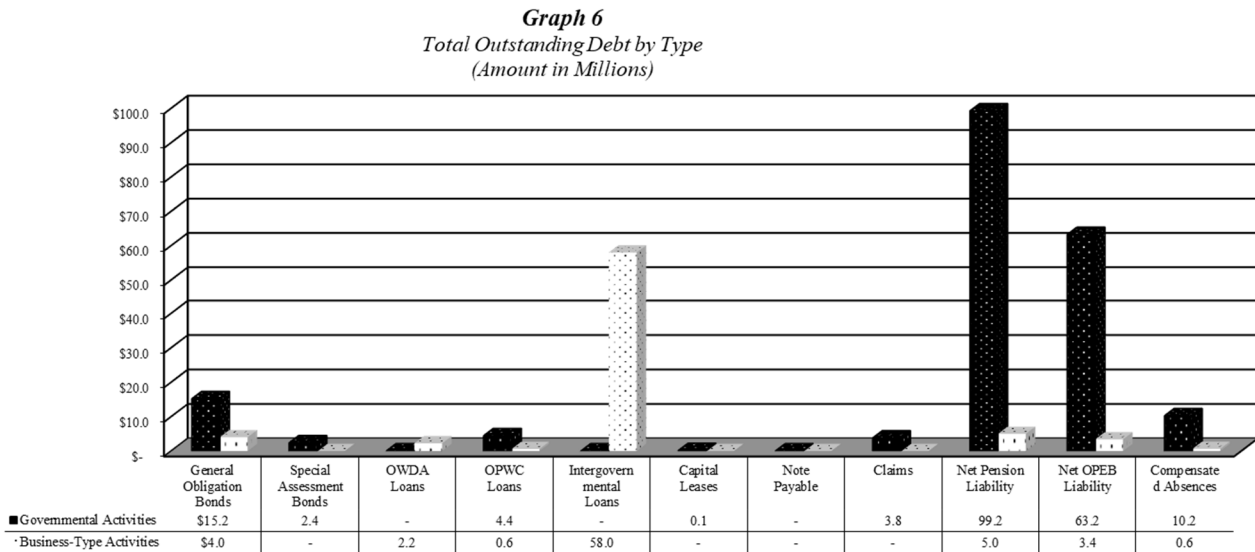
Table 4
Outstanding Long-Term Obligations at December 31
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>Restated</i>		<i>Restated</i>			
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
<i>General Obligation Bonds</i>	\$ 15.2	\$ -	\$ 4.0	\$ 4.3	\$ 19.2	\$ 4.3
<i>Special Assessment Bonds</i>	2.4	2.7	-	-	2.4	2.7
<i>OWDA Loans</i>	-	-	2.2	3.1	2.2	3.1
<i>OPWC Loans</i>	4.4	4.1	0.6	0.7	5.0	4.7
<i>Intergovernmental Loans</i>	-	-	58.0	41.4	58.0	41.4
<i>Capital Leases</i>	0.1	0.2	-	-	0.1	0.2
<i>Note Payable</i>	-	12.0	-	-	-	12.0
<i>Claims</i>	3.8	3.3	-	-	3.8	3.3
<i>Net Pension Liability</i>	99.2	145.3	5.0	5.9	104.2	151.2
<i>Net OPEB Liability</i>	63.2	61.6	3.4	2.6	66.6	64.2
<i>Compensated Absences</i>	10.2	10.5	0.6	0.4	10.8	10.9
<i>Total</i>	<u>\$ 198.5</u>	<u>\$ 239.7</u>	<u>\$ 73.8</u>	<u>\$ 58.4</u>	<u>\$ 272.3</u>	<u>\$ 298.1</u>

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2018

At December 31, 2018, the County had outstanding long-term obligations in the amount of \$199 million for the governmental activities and \$74 million for the business-type activities. The breakout of debt is presented in the following graph.



The County's general obligation bond rating was Aa2 in 2018 from Moody's. Other obligations include pension, OPEB, accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Notes 11, 12, 16, 17 and 18 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Stark County, Ohio

Statement of Net Position

December 31, 2018

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Stark County	Stark County
	Activities	Activities		Land Reutilization Corporation	Port Authority
Assets					
Equity in Pooled Cash and Investments	\$ 152,225,329	\$ 32,743,973	\$ 184,969,302	\$ 2,691,657	\$ 1,284,229
Cash and Investments in Segregated Accounts	800,257	380,140	1,180,397	-	-
Cash and Investments with Fiscal and Escrow Agents	1,449,947	191,975	1,641,922	-	-
Accounts Receivable	1,398,701	5,163,821	6,562,522	8,244	-
Intergovernmental Receivable	49,353,773	17,798	49,371,571	-	-
Property Taxes Receivable	67,382,563	-	67,382,563	-	-
Sales Taxes Receivable	7,907,492	-	7,907,492	-	-
Revenue in Lieu of Taxes Receivable	215,918	-	215,918	-	-
Special Assessments Receivable	3,262,629	115,799	3,378,428	-	-
Loans Receivable	2,964,793	-	2,964,793	-	23,504,387
Internal Balances	11,381	(11,381)	-	-	-
Prepaid Items	1,945,154	27,460	1,972,614	24,695	-
Materials and Supplies Inventory	1,968,512	3,989	1,972,501	-	-
Accrued Interest Receivable	651,390	-	651,390	-	-
Due from Other Governments	-	-	-	596,455	-
Assets Held for Resale	-	-	-	86,900	-
Land and Construction in Progress	41,584,434	7,462,391	49,046,825	-	-
Depreciable Capital Assets, Net	165,679,149	184,608,005	350,287,154	-	-
Net OPEB Asset	487,163	-	487,163	-	-
Total Assets	499,288,585	230,703,970	729,992,555	3,407,951	24,788,616
Deferred Outflow of Resources					
Pension	23,983,544	1,787,224	25,770,768	-	-
OPEB	4,710,151	640,464	5,350,615	-	-
Total Deferred Outflow of Resources	28,693,695	2,427,688	31,121,383	-	-
Liabilities					
Accounts Payable	4,040,876	88,675	4,129,551	31,649	-
Accrued Wages	4,197,969	209,841	4,407,810	-	-
Contracts Payable	3,053,158	12,304	3,065,462	-	-
Retainage Payable	720,574	191,975	912,549	-	-
Intergovernmental Payable	1,923,214	1,220,455	3,143,669	-	-
Due to Other Governments	-	-	-	174,746	-
Matured Compensated Absences Payable	42,598	-	42,598	-	-
Loans Payable	-	-	-	-	23,504,387
Other Payable	-	-	-	-	11,250
Long-Term Liabilities:					
Due Within One Year	10,983,247	5,233,135	16,216,382	-	-
Due in More Than One Year					
Net Pension Liability	99,230,178	4,974,471	104,204,649	-	-
Net OPEB Liability	63,232,433	3,398,161	66,630,594	-	-
Other Amounts Due in More Than One Year	25,087,858	60,214,158	85,302,016	-	-
Total Liabilities	212,512,105	75,543,175	288,055,280	206,395	23,515,637
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	62,428,806	-	62,428,806	-	-
Pension	25,006,864	1,323,515	26,330,379	-	-
OPEB	6,575,898	253,863	6,829,761	-	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	215,918	-	215,918	-	-
Total Deferred Inflows of Resources	94,227,486	1,577,378	95,804,864	-	-
Net Position					
Net Investment in Capital Assets	189,470,791	127,251,487	316,722,278	-	-
Restricted For:					
Debt Service	1,193,120	-	1,193,120	-	-
Capital Projects	1,239,571	-	1,239,571	-	-
Road and Bridge Repair and Maintenance	9,317,952	-	9,317,952	-	-
Real Estate Assessment	2,935,269	-	2,935,269	-	-
Community Development	6,137,548	-	6,137,548	-	-
Public Safety	25,682,504	-	25,682,504	-	-
Health and Human Services	104,412,137	-	104,412,137	-	-
Special Programs	6,822,842	-	6,822,842	-	-
Other Purposes	-	-	-	-	360
Unrestricted	(125,969,045)	28,759,618	(97,209,427)	3,201,556	1,272,619
Total Net Position	\$ 221,242,689	\$ 156,011,105	\$ 377,253,794	\$ 3,201,556	\$ 1,272,979

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2018

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$ 30,503,830	\$ 16,014,178	\$ 351,093	\$ 687,534
Judicial	18,905,584	6,048,329	737,450	-
Public Safety	44,800,820	8,786,280	6,629,760	-
Public Works	26,123,487	189,154	14,151,925	5,329,461
Health	81,372,905	2,222,830	39,747,200	-
Human Services	57,787,013	1,366,950	43,331,457	-
Interest and Fiscal Charges	743,493	-	-	-
Total Governmental Activities	260,237,132	34,627,721	104,948,885	6,016,995
Business-Type Activities				
Sewer	25,927,515	28,520,971	-	1,597,820
Water	697,501	695,936	-	-
Sheriff's Webcheck	37,043	44,612	59,272	-
Total Business-Type Activities	26,662,059	29,261,519	59,272	1,597,820
Total Primary Government	\$ 286,899,191	\$ 63,889,240	\$ 105,008,157	\$ 7,614,815
Component Units				
Stark County Land Reutilization Corporation	5,319,915	-	5,183,341	-
Stark County Port Authority	1,375,065	726,219	830,831	-
Total Component Units	\$ 6,694,980	\$ 726,219	\$ 6,014,172	\$ -

General Revenues:

Property Taxes Levied for:

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

Sales Tax

Grants and Entitlements not Restricted
to Specific Programs

Unrestricted Contributions

Gain on Sales of Capital Assets

Revenue in Lieu of Taxes

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year (Restated, See Note 2 and Note 25)

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority	
\$ (13,451,025)	\$ -	(13,451,025)	\$ -	\$ -	
(12,119,805)	-	(12,119,805)	-	-	
(29,384,780)	-	(29,384,780)	-	-	
(6,452,947)	-	(6,452,947)	-	-	
(39,402,875)	-	(39,402,875)	-	-	
(13,088,606)	-	(13,088,606)	-	-	
(743,493)	-	(743,493)	-	-	
(114,643,531)	-	(114,643,531)	-	-	
-	4,191,276	4,191,276	-	-	
-	(1,565)	(1,565)	-	-	
-	66,841	66,841	-	-	
-	4,256,552	4,256,552	-	-	
(114,643,531)	4,256,552	(110,386,979)	-	-	
-	-	-	(136,574)	-	
-	-	-	-	181,985	
-	-	-	(136,574)	181,985	
14,453,018	-	14,453,018	-	-	
30,109,778	-	30,109,778	-	-	
584,757	-	584,757	-	-	
6,090,752	-	6,090,752	-	-	
8,489,829	-	8,489,829	-	-	
33,685,014	-	33,685,014	-	-	
10,813,208	-	10,813,208	713,622	-	
-	-	-	86,900	-	
19,187	-	19,187	-	-	
167,389	-	167,389	-	-	
2,754,745	-	2,754,745	20,041	17,576	
4,935,078	231,611	5,166,689	127,065	355	
112,102,755	231,611	112,334,366	947,628	17,931	
(2,540,776)	4,488,163	1,947,387	811,054	199,916	
223,783,465	151,522,942	375,306,407	2,390,502	1,073,063	
\$ 221,242,689	\$ 156,011,105	\$ 377,253,794	\$ 3,201,556	\$ 1,272,979	

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2018

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Equity in Pooled Cash and Investments	\$ 23,186,339	\$ 45,199,714	\$ 9,924,115	\$ 18,350,696	\$ 2,278,043
Cash and Investments in Segregated	-	-	-	29,144	-
Cash and Investments with Fiscal and Escrow Agents	157,665	729,373	-	-	-
Accounts Receivable	391,478	83,383	399,941	113,785	1,660
Intergovernmental Receivable	4,463,445	5,069,557	8,687,528	4,999,949	14,339,607
Property Taxes Receivable	17,386,811	33,198,189	6,747,934	9,403,338	-
Sales and Use Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Accrued Interest Receivable	651,390	-	-	-	-
Prepaid Items	486,542	136,947	14,014	95,535	20,835
Materials and Supplies Inventory	174,882	165,355	4,022	-	168,716
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
Total Assets	\$ 46,898,552	\$ 84,582,518	\$ 25,777,554	\$ 32,992,447	\$ 16,808,861
Liabilities					
Accounts Payable	\$ 308,563	\$ 117,300	\$ 1,905,641	\$ 388,776	\$ 509,678
Accrued Wages	887,872	752,235	135,273	167,666	922,864
Contracts Payable	152,937	73,238	-	1,646	4,234
Retainage Payable	157,665	-	-	-	-
Intergovernmental Payable	366,035	534,879	231,659	67,077	259,879
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	11,966	1,109	-	-	5,425
Total Liabilities	1,885,038	1,478,761	2,272,573	625,165	1,702,080
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	16,235,978	30,707,409	6,203,440	8,684,812	-
Unavailable Revenue	4,611,834	8,103,300	7,139,275	5,128,345	11,830,869
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	-	-	-
Total Deferred Inflows of Resources	20,847,812	38,810,709	13,342,715	13,813,157	11,830,869
Fund Balances					
Nonspendable	2,006,979	302,302	18,036	95,535	189,551
Restricted	-	43,990,746	10,144,230	18,458,590	3,086,361
Committed	4,908,358	-	-	-	-
Assigned	3,416,602	-	-	-	-
Unassigned	13,833,763	-	-	-	-
Total Fund Balances	24,165,702	44,293,048	10,162,266	18,554,125	3,275,912
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 46,898,552	\$ 84,582,518	\$ 25,777,554	\$ 32,992,447	\$ 16,808,861

See accompanying notes to the basic financial statements.

Justice System Sales Tax	All Other Governmental Funds	Total Governmental Funds
\$ 7,943,644	\$ 38,201,501	\$ 145,084,052
771,113	-	800,257
-	562,909	1,449,947
-	365,476	1,355,723
-	11,793,687	49,353,773
-	646,291	67,382,563
7,907,492	-	7,907,492
-	3,262,629	3,262,629
-	2,964,793	2,964,793
-	89,237	89,237
-	-	651,390
115,095	91,018	959,986
223,526	1,232,011	1,968,512
-	215,918	215,918
<u>\$ 16,960,870</u>	<u>\$ 59,425,470</u>	<u>\$ 283,446,272</u>
\$ 348,611	\$ 462,307	\$ 4,040,876
822,184	496,075	4,184,169
153,212	2,667,891	3,053,158
-	562,909	720,574
257,121	202,845	1,919,495
-	77,856	77,856
24,098	-	42,598
<u>1,605,226</u>	<u>4,469,883</u>	<u>14,038,726</u>
-	597,167	62,428,806
2,957,782	11,171,140	50,942,545
-	215,918	215,918
<u>2,957,782</u>	<u>11,984,225</u>	<u>113,587,269</u>
338,621	1,323,029	4,274,053
12,059,241	32,535,151	120,274,319
-	9,184,182	14,092,540
-	6,775	3,423,377
-	(77,775)	13,755,988
<u>12,397,862</u>	<u>42,971,362</u>	<u>155,820,277</u>
<u>\$ 16,960,870</u>	<u>\$ 59,425,470</u>	<u>\$ 283,446,272</u>

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2018*

Total Governmental Fund Balances \$ 155,820,277

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

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

Special Assessments Receivable	\$ 3,262,629	
Property Taxes Receivable	7,438,893	
Sales Tax Receivable	2,957,782	
Accounts Receivable	302,496	
Intergovernmental Receivable	<u>36,980,745</u>	50,942,545

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

Net OPEB Asset	487,163	
Deferred Outflows - Pension (net of internal service)	23,896,166	
Deferred Outflows - OPEB (net of internal service)	4,695,441	
Deferred Inflows - Pension (net of internal service)	(24,934,118)	
Deferred Inflows - OPEB (net of internal service)	(6,558,841)	
Net Pension Liability (net of internal service)	(98,937,562)	
Net OPEB Liability (net of internal service)	<u>(63,032,541)</u>	(164,384,292)

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

Compensated Absences *	(10,202,031)	
Special Assessment Bonds	(2,369,646)	
Capital Leases	(101,370)	
General Obligation Bonds	(15,170,000)	
OPWC Loans	<u>(4,418,487)</u>	(32,261,534)

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

207,263,583

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

3,862,110

Net Position of Governmental Activities

\$ 221,242,689

* Excludes \$25,438 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, 2018

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Revenues						
Property Taxes	\$ 14,531,910	\$ 30,378,105	\$ 6,113,667	\$ 8,558,322	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	29,486,779
Revenue in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Charges for Services	20,195,367	1,361,544	-	1,365,255	1,660	237,632
Licenses and Permits	37,575	-	-	-	-	-
Fines and Forfeitures	369,281	-	-	-	-	317,016
Intergovernmental	10,665,014	17,861,152	21,518,849	17,855,588	24,676,707	320,901
Interest	2,754,384	-	-	-	-	-
Rent	451,551	-	-	-	-	-
Other	1,054,253	995,585	347,896	250,625	791,004	360,246
Total Revenues	50,059,335	50,596,386	27,980,412	28,029,790	25,469,371	30,722,574
Expenditures						
Current:						
General Government						
Legislative and Executive	19,191,042	-	-	-	-	5,243,889
Judicial	13,473,126	-	-	-	-	486,729
Public Safety	5,893,487	-	-	-	-	26,359,686
Public Works	-	-	-	-	-	-
Health	-	50,188,314	29,332,117	-	-	-
Human Services	2,233,298	-	-	25,566,630	25,424,618	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	98,080	-	-	-	-
Interest and Fiscal Charges	-	6,689	-	-	-	-
Total Expenditures	40,790,953	50,293,083	29,332,117	25,566,630	25,424,618	32,090,304
Excess of Revenues Over (Under) Expenditures	9,268,382	303,303	(1,351,705)	2,463,160	44,753	(1,367,730)
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	37,266	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on Debt Issuance	-	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(6,886,362)	-	-	-	-	-
Total Other Financing Sources (Uses)	(6,849,096)	-	-	-	-	-
Net Change in Fund Balance	2,419,286	303,303	(1,351,705)	2,463,160	44,753	(1,367,730)
Fund Balance Beginning of Year	21,746,416	43,989,745	11,513,971	16,090,965	3,231,159	13,765,592
Fund Balance End of Year	\$ 24,165,702	\$ 44,293,048	\$ 10,162,266	\$ 18,554,125	\$ 3,275,912	\$ 12,397,862

See accompanying notes to the basic financial statements.

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
December 31, 2018*

All Other Governmental Funds	Total Governmental Funds			
		Net change in fund balances - Total Governmental Funds	\$	9,504,382
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
\$ 589,113	\$ 60,171,117	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.		654,278
4,014,642	33,501,421	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. *		242,697
167,389	167,389			
399,171	399,171			
9,507,980	32,669,438			
339,452	377,027			
443,408	1,129,705			
27,839,238	120,737,449			
9,796	2,764,180			
-	451,551			
658,722	4,458,331			
43,968,911	256,826,779			
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over Capital Asset Additions	\$ 15,527,896	
		Depreciation Expense	(13,597,795)	1,930,101
		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.		(18,079)
5,026,201	29,461,132			
3,296,263	17,256,118			
7,240,246	39,493,419			
17,400,704	17,400,704			
833,105	80,353,536			
690,727	53,915,273			
11,972,160	11,972,160			
12,497,926	12,596,006			
736,804	743,493			
59,694,136	263,191,841			
(15,725,225)	(6,365,062)			
		Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
		OPWC Loans	(466,066)	
		General Obligation Bonds	(15,170,000)	(15,636,066)
		Contractually required pension/OPEB contributions are reported as expenditures in governmental funds however, the statement of net position reports these amounts as deferred outflows, net of internal service funds.		
		Pension	11,132,022	
		OPEB	-	11,132,022
		Except for amount reported as deferred inflows/outflows, changes in the net position/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities, net of internal service funds.		
		Pension	(17,474,970)	
		OPEB	(3,643,967)	(21,118,937)
		Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income loss of the internal service funds is reported with governmental activities.		(1,827,180)
		<i>Change in Net Position of Governmental Activities</i>	\$	(2,540,776)

* Excludes \$(2,034) 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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive/(Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 14,200,000	\$ 14,200,000	\$ 14,531,910	\$ 331,910
Charges for Services	9,815,000	9,815,000	12,098,347	2,283,347
Licenses and Permits	38,000	38,000	37,575	(425)
Fines and Forfeitures	400,000	400,000	367,602	(32,398)
Intergovernmental	9,260,000	9,260,000	9,858,170	598,170
Interest	2,200,000	2,200,000	2,583,143	383,143
Rentals	400,000	400,000	451,551	51,551
Other	400,000	400,000	821,052	421,052
Total Revenues	36,713,000	36,713,000	40,749,350	4,036,350
Expenditures				
Current:				
General Government -				
Legislative and Executive	22,626,701	24,086,425	21,389,395	2,697,030
Judicial	12,442,883	12,464,806	12,134,956	329,850
Public Safety	1,039,208	1,039,208	994,713	44,495
Human Services	2,868,884	2,868,885	2,616,210	252,675
Debt Service:				
Principal Retirement	700,000	523,638	-	523,638
Total Expenditures	39,677,676	40,982,962	37,135,274	3,847,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,964,676)	(4,269,962)	3,614,076	7,884,038
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	37,266	37,266
Refund of Prior Year Expenditures	-	-	2,675,000	2,675,000
Transfers In	425,000	425,000	-	(425,000)
Transfers Out	(2,210,000)	(6,886,362)	(6,886,362)	-
Total Other Financing Sources (Uses)	(1,785,000)	(6,461,362)	(4,174,096)	2,287,266
Net Change in Fund Balance	(4,749,676)	(10,731,324)	(560,020)	10,171,304
Fund Balance at Beginning of Year	9,202,369	9,202,369	9,202,369	-
Prior Year Encumbrances Appropriated	2,924,582	2,924,582	2,924,582	-
Fund Balance at End of Year	\$ 7,377,275	\$ 1,395,627	\$ 11,566,931	\$ 10,171,304

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive/(Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 29,500,000	\$ 29,500,000	\$ 30,378,105	\$ 878,105
Charges for Services	1,664,121	1,664,121	1,336,178	(327,943)
Intergovernmental	18,312,970	18,312,970	20,989,800	2,676,830
Other	592,400	592,400	1,032,713	440,313
Total Revenues	<u>50,069,491</u>	<u>50,069,491</u>	<u>53,736,796</u>	<u>3,667,305</u>
Expenditures				
Current:				
Health	<u>53,897,296</u>	<u>54,097,296</u>	<u>50,355,677</u>	<u>3,741,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,827,805)	(4,027,805)	3,381,119	7,408,924
Other Financing Use				
Transfers Out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(4,027,805)	(4,027,805)	3,381,119	7,408,924
Fund Balance Beginning of Year	39,285,090	39,285,090	39,285,090	-
Prior Year Encumbrances Appropriated	<u>615,932</u>	<u>615,932</u>	<u>615,932</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 35,873,217</u>	<u>\$ 35,873,217</u>	<u>\$ 43,282,141</u>	<u>\$ 7,408,924</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive/(Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 6,077,025	\$ 6,077,025	\$ 6,113,667	\$ 36,642
Intergovernmental	23,844,505	23,844,505	21,973,910	(1,870,595)
Other	22,500	22,500	256,193	233,693
Total Revenues	<u>29,944,030</u>	<u>29,944,030</u>	<u>28,343,770</u>	<u>(1,600,260)</u>
Expenditures				
Current:				
Health	<u>37,810,698</u>	<u>35,810,698</u>	<u>35,314,567</u>	<u>496,131</u>
Net Change in Fund Balance	(7,866,668)	(5,866,668)	(6,970,797)	(1,104,129)
Fund Balance Beginning of Year	4,600,455	4,600,455	4,600,455	-
Prior Year Encumbrances Appropriated	<u>5,524,924</u>	<u>5,524,924</u>	<u>5,524,924</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,258,711</u>	<u>\$ 4,258,711</u>	<u>\$ 3,154,582</u>	<u>\$ (1,104,129)</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive/(Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 9,626,251	\$ 9,626,251	\$ 8,558,322	\$ (1,067,929)
Charges for Services	1,200,000	1,200,000	1,352,643	152,643
Intergovernmental	12,105,827	12,105,827	18,194,648	6,088,821
Other	14,000	14,000	255,446	241,446
Total Revenues	<u>22,946,078</u>	<u>22,946,078</u>	<u>28,361,059</u>	<u>5,414,981</u>
Expenditures				
Current:				
Human Services	<u>26,684,156</u>	<u>31,184,156</u>	<u>28,774,866</u>	<u>2,409,290</u>
Net Change in Fund Balance	(3,738,078)	(8,238,078)	(413,807)	7,824,271
Fund Balance Beginning of Year	12,137,307	12,137,307	12,137,307	-
Prior Year Encumbrances Appropriated	<u>3,098,660</u>	<u>3,098,660</u>	<u>3,098,660</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,497,889</u>	<u>\$ 6,997,889</u>	<u>\$ 14,822,160</u>	<u>\$ 7,824,271</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive/(Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 35,230,000	\$ 35,230,000	\$ 35,088,479	\$ (141,521)
Other	740,000	740,000	796,432	56,432
Total Revenues	<u>35,970,000</u>	<u>35,970,000</u>	<u>35,884,911</u>	<u>(85,089)</u>
Expenditures				
Current:				
Human Services	<u>36,642,141</u>	<u>37,092,141</u>	<u>36,837,240</u>	<u>254,901</u>
Net Change in Fund Balance	(672,141)	(1,122,141)	(952,329)	169,812
Fund Balance Beginning of Year	500,217	500,217	500,217	-
Prior Year Encumbrances Appropriated	<u>1,254,500</u>	<u>1,254,500</u>	<u>1,254,500</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,082,576</u>	<u>\$ 632,576</u>	<u>\$ 802,388</u>	<u>\$ 169,812</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$ 27,500,000	\$ 27,500,000	\$ 29,231,631	\$ 1,731,631
Charges for Services	-	-	148,775	148,775
Other	-	-	360,246	360,246
Total Revenues	<u>27,500,000</u>	<u>27,500,000</u>	<u>29,740,652</u>	<u>2,240,652</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	5,545,425	5,545,425	5,513,586	31,839
Judicial	185,708	191,941	189,452	2,489
Public Safety	28,700,430	28,700,430	27,118,716	1,581,714
Total Expenditures	<u>34,431,563</u>	<u>34,437,796</u>	<u>32,821,754</u>	<u>1,616,042</u>
Net Change in Fund Balance	(6,931,563)	(6,937,796)	(3,081,102)	3,856,694
Fund Balance Beginning of Year	7,007,169	7,007,169	7,007,169	-
Prior Year Encumbrances Appropriated	<u>787,980</u>	<u>787,980</u>	<u>787,980</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 863,586</u>	<u>\$ 857,353</u>	<u>\$ 4,714,047</u>	<u>\$ 3,856,694</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2018

	Enterprise Funds			Governmental Activities -
		Other Enterprise Funds	Total	Internal Service Fund
	Sewer			
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 31,506,701	\$ 1,237,272	\$ 32,743,973	\$ 7,141,277
Cash and Investments in Segregated Accounts	366,203	13,937	380,140	-
Cash and Investments with Escrow Agents	191,975	-	191,975	-
Accounts Receivable	5,107,111	56,710	5,163,821	42,978
Intergovernmental Receivable	17,798	-	17,798	-
Special Assessments Receivable	115,799	-	115,799	-
Prepaid Items	27,460	-	27,460	985,168
Materials and Supplies Inventory	3,989	-	3,989	-
Total Current Assets	37,337,036	1,307,919	38,644,955	8,169,423
Non-Current Assets:				
Land and Construction in Progress	7,462,391	-	7,462,391	-
Depreciable Capital Assets, Net	178,511,755	6,096,250	184,608,005	-
Total Non-Current Assets	185,974,146	6,096,250	192,070,396	-
Total Assets	223,311,182	7,404,169	230,715,351	8,169,423
Deferred Outflow of Resources				
Pension	1,763,960	23,264	1,787,224	87,378
OPEB	635,561	4,903	640,464	14,710
Total Deferred Outflow of Resources	2,399,521	28,167	2,427,688	102,088
Liabilities				
Current Liabilities:				
Accounts Payable	57,595	31,080	88,675	-
Accrued Wages	203,428	6,413	209,841	13,800
Contracts Payable	12,304	-	12,304	-
Retainage Payable	191,975	-	191,975	-
Intergovernmental Payable	1,217,661	2,794	1,220,455	3,719
Interfund Payable	11,381	-	11,381	-
Claims Payable	-	-	-	2,906,328
Compensated Absences Payable	177,774	1,555	179,329	-
Intergovernmental Loans Payable	3,898,031	-	3,898,031	-
OPWC Loans Payable	106,175	-	106,175	-
OWDA Loans Payable	736,347	-	736,347	-
General Obligation Bonds Payable	313,253	-	313,253	-
Total Current Liabilities	6,925,924	41,842	6,967,766	2,923,847
Long-Term Liabilities:				
Compensated Absences Payable - Net of Current Portion	443,979	8,898	452,877	25,438
Intergovernmental Loans Payable - Net of Current Portion	54,083,624	-	54,083,624	-
Claims Payable - Net of Current Portion	-	-	-	877,805
OPWC Loans Payable - Net of Current Portion	474,820	-	474,820	-
OWDA Loans Payable - Net of Current Portion	1,505,737	-	1,505,737	-
General Obligation Bonds Payable - Net of Current Portion	3,697,100	-	3,697,100	-
Net Pension Liability	4,876,932	97,539	4,974,471	292,616
Net OPEB Liability	3,331,530	66,631	3,398,161	199,892
Total Long-Term Liabilities	68,413,722	173,068	68,586,790	1,395,751
Total Liabilities	75,339,646	214,910	75,554,556	4,319,598
Deferred Inflows of Resources				
Pension	1,286,721	36,794	1,323,515	72,746
OPEB	248,177	5,686	253,863	17,057
Total Deferred Inflows of Resources	1,534,898	42,480	1,577,378	89,803
Net Position				
Net Investment in Capital Assets	121,155,237	6,096,250	127,251,487	-
Unrestricted	27,680,922	1,078,696	28,759,618	3,862,110
Total Net Position	\$ 148,836,159	\$ 7,174,946	\$ 156,011,105	\$ 3,862,110

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, 2018

	Enterprise Funds			Governmental Activities -
		Other Enterprise Funds	Total	Internal Service Fund
	Sewer			
Operating Revenues				
Charges for Services	\$ 28,520,971	\$ 740,548	\$ 29,261,519	\$ 22,746,325
Other	229,731	1,880	231,611	3,470,309
<i>Total Operating Revenues</i>	<u>28,750,702</u>	<u>742,428</u>	<u>29,493,130</u>	<u>26,216,634</u>
Operating Expenses				
Personal Services	6,974,748	203,404	7,178,152	424,279
Contractual Services	9,510,420	258,018	9,768,438	1,420,801
Materials and Supplies	1,224,718	33,516	1,258,234	-
Claims	-	-	-	25,495,926
Change in Workers Compensation Estimate	-	-	-	(166,753)
Depreciation	6,457,508	203,348	6,660,856	-
Other	117,340	36,258	153,598	869,561
<i>Total Operating Expenses</i>	<u>24,284,734</u>	<u>734,544</u>	<u>25,019,278</u>	<u>28,043,814</u>
<i>Operating Income (Loss)</i>	<u>4,465,968</u>	<u>7,884</u>	<u>4,473,852</u>	<u>(1,827,180)</u>
Non-Operating Revenues (Expense)				
Operating Grants	-	59,272	59,272	-
Loss on Disposal of Capital Assets	(4,980)	-	(4,980)	-
Interest and Fiscal Charges	(1,637,801)	-	(1,637,801)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,642,781)</u>	<u>59,272</u>	<u>(1,583,509)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>2,823,187</u>	<u>67,156</u>	<u>2,890,343</u>	<u>(1,827,180)</u>
Capital Contributions	<u>1,597,820</u>	<u>-</u>	<u>1,597,820</u>	<u>-</u>
<i>Change in Net Position</i>	<u>4,421,007</u>	<u>67,156</u>	<u>4,488,163</u>	<u>(1,827,180)</u>
<i>Net Position Beginning of Year (Restated, See Note 2)</i>	<u>144,415,152</u>	<u>7,107,790</u>	<u>151,522,942</u>	<u>5,689,290</u>
<i>Net Position End of Year</i>	<u>\$ 148,836,159</u>	<u>\$ 7,174,946</u>	<u>\$ 156,011,105</u>	<u>\$ 3,862,110</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2018

	Enterprise Funds			Governmental
		Other		Activities -
	Sewer	Enterprise	Total	Internal Service
		Funds		Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 28,338,929	\$ 773,280	\$ 29,112,209	\$ 22,746,325
Cash Received from Other Operating Receipts	223,032	1,880	224,912	3,667,202
Cash Received for Special Assessments	377,479		377,479	-
Cash Payments to Suppliers for Goods and Services	(1,260,486)	(68,785)	(1,329,271)	-
Cash Payments to Employees for Services and Benefits	(5,800,630)	(194,177)	(5,994,807)	(362,965)
Cash Payments for Contractual Services	(9,254,403)	(226,938)	(9,481,341)	(1,235,821)
Cash Payments for Claims	-	-	-	(24,829,820)
Other Cash Payments	(112,776)	(35,242)	(148,018)	(869,561)
Net Cash Provided by (Used for) Operating Activities	12,511,145	250,018	12,761,163	(884,640)
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	-	59,272	59,272	-
Advances Out	(648)	-	(648)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(648)	59,272	58,624	-
Cash Flows from Capital and Related Financing Activities				
Capital Grants	1,597,820	-	1,597,820	-
Proceeds of Intergovernmental Loans	19,993,743	-	19,993,743	-
Payment for Capital Acquisitions	(26,718,335)	(213,000)	(26,931,335)	-
Principal Payments on Debt	(4,684,888)	-	(4,684,888)	-
Interest Payments on Debt	(1,637,801)	-	(1,637,801)	-
Net Cash Used for Capital and Related Financing Activities	(11,449,461)	(213,000)	(11,662,461)	-
Net Increase (Decrease) in Cash and Investments	1,061,036	96,290	1,157,326	(884,640)
Cash and Investments Beginning of Year	30,811,868	1,154,919	31,966,787	8,025,917
Cash and Investments End of Year	\$ 31,872,904	\$ 1,251,209	\$ 33,124,113	\$ 7,141,277

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

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

Operating Income (Loss)	\$ 4,465,968	\$ 7,884	\$ 4,473,852	\$ (1,827,180)
Adjustments:				
Depreciation	6,457,508	203,348	6,660,856	-
(Increase) Decrease in Assets:				
Accounts Receivable	(65,851)	32,732	(33,119)	196,893
Intergovernmental Receivable	(6,699)	-	(6,699)	-
Prepaid Items	(27,460)	-	(27,460)	184,980
Special Assessments Receivable	261,288	-	261,288	-
Materials and Supplies Inventory	(632)	-	(632)	-
Deferred Outflows - Pension/OPEB	(160,133)	27,817	(132,316)	99,652
Increase (Decrease) in Liabilities:				
Accounts Payable	(62,019)	(4,189)	(66,208)	-
Accrued Wages	27,518	774	28,292	2,703
Contracts Payable	238	-	238	-
Claims Payable	-	-	-	499,353
Compensated Absences Payable	182,516	7,143	189,659	2,034
Intergovernmental Payable	320,641	1,199	321,840	731
Deferred Inflows - Pension/OPEB	1,188,008	16,095	1,204,103	84,552
Net Pension Liability	(879,621)	(46,375)	(925,996)	(139,126)
Net OPEB Liability	809,875	3,590	813,465	10,768
Net Cash Provided by (Used For) Operating Activities	\$ 12,511,145	\$ 250,018	\$ 12,761,163	\$ (884,640)

Noncash Capital Financing Activities:

The County purchased \$3,822 and \$1,483,913 of capital assets on account in 2018 and 2017, respectively.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2018

	Private Purpose Trust	Agency Funds
Assets		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 27,826,029
Cash and Investments in Segregated Accounts	-	2,108,653
Intergovernmental Receivable	-	12,704,989
Taxes Receivable	-	405,521,913
Special Assessments Receivable	-	16,171,648
Total Assets	<u>127,640</u>	<u>\$ 464,333,232</u>
Liabilities		
Intergovernmental Payable	-	\$ 444,117,301
Deposits Held and Due to Others	-	3,055,539
Undistributed Monies	-	17,160,392
Total Liabilities	<u>-</u>	<u>\$ 464,333,232</u>
Net Position		
Held in Trust for Private Purposes	<u>\$ 127,640</u>	

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

For the Year Ended December 31, 2018

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

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

Discretely Presented Component Units The component unit column in the basic financial statements identifies the financial data of the County's component units: the Stark County Port Authority and the Stark County Land Reutilization Corporation. These organizations are presented in Notes 24 and 25 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. The Stark County Transportation Improvement District ("District") was developed in 1997. The District also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial. Based on a change in operations of The Workshops, Incorporated, it no longer qualifies as a component unit of the County and has been excluded from the County's financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

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:

<i>Multi-County Juvenile Attention System</i>	<i>Northeast Ohio Four County Regional Planning</i>
<i>Stark Council of Governments</i>	<i>and Development Organization</i>
<i>Stark County Regional Planning Commission</i>	<i>Stark Area Regional Transit Authority</i>
<i>Stark-Tuscarawas-Wayne Joint Solid Waste</i>	<i>Carroll Columbiana Stark Regional Transportation Project</i>
<i>Management District</i>	<i>Northeast Ohio Network</i>
<i>Community Improvement Corporation of Stark</i>	<i>Stark Regional Community Corrections Center</i>
<i>County</i>	<i>Stark County Public Library</i>
<i>Akron-Canton Regional Airport</i>	<i>Stark County Park District</i>
<i>Stark County Tax Incentive Review Council</i>	

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:

<i>Stark Council of Governments</i>	<i>Stark County Park District</i>
<i>Stark County District Board of Health</i>	<i>Stark Soil and Water Conservation District</i>
<i>Stark County Regional Planning Commission</i>	<i>Stark Regional Community Corrections Center</i>
<i>Multi-County Juvenile Attention System</i>	

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

B. Fund Accounting

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

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

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

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

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

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

The other enterprise funds of the County account for the water services provided to users within the County, along with charges to other entities, and the associated costs, for performing criminal background checks on individuals.

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

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

D. Basis of Accounting

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

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

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

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 of Resources and Deferred 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 represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes 11 and 12.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 11 and 12).

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

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

E. Budgetary Process

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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 2018, investments were limited to federal agency securities, manuscript bonds, money markets, a treasury note, bonds and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost.

During 2018, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2018 amounted to \$2,754,384, which includes \$2,569,360 assigned from other County funds.

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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</i>	<i>Business-Type Activities</i>
	<i>Estimated Lives</i>	<i>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>

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

J. Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are reported as "due to/due from other funds." Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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 on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences 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 fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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

M. Pensions/Other Postemployment Benefits (OPEB)

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

N. Fund Balances

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

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

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

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

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

O. Net Position

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

R. Interfund Activity

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

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

S. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2018.

T. Estimates

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

U. General Fund Reserve

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

V. Implementation of New Accounting Policies and Restatement of Net Position

For the year ended December 31, 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial reporting for Postemployment Benefits other than Pensions*, GASB Statement No. 85, *Omnibus 2017* and GASB Statement No. 86, *Certain Debt Extinguishments*.

GASB Statement No. 75 requires recognition of the entire net postemployment benefits other than pensions (other postemployment benefits or OPEB) liability and a more comprehensive measure of postemployment benefits expense for OPEB provided to the employees of state and local governmental employers through OPEB plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 75 resulted in the inclusion of net OPEB liability and OPEB expense components on the accrual financial statements. See below for the effect on net position as previously reported.

	Governmental Activities	Business-Type Activities
Net Position, December 31, 2017	\$ 284,734,984	\$ 154,074,616
Adjustments:		
Net OPEB Liability	(61,645,940)	(2,584,696)
Deferred Outflows	68,652	0
Deferred Outflow-Payments		
Subsequent to Measurement Date	772,400	33,022
Deferred Inflows	(146,631)	0
Restated Net Position, December 31, 2017	<u>\$ 223,783,465</u>	<u>\$ 151,522,942</u>

	Sewer	Other Enterprise	Total Enterprise	Internal Service Fund
Net Position, December 31, 2017	\$ 146,904,590	\$ 7,170,026	\$ 154,074,616	\$ 5,875,998
Adjustments:				
Net OPEB Liability	(2,521,655)	(63,041)	(2,584,696)	(189,124)
Deferred Outflow-Payments				
Subsequent to Measurement Date	32,217	805	33,022	2,416
Restated Net Position, December 31, 2017	<u>\$ 144,415,152</u>	<u>\$ 7,107,790</u>	<u>\$ 151,522,942</u>	<u>\$ 5,689,290</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available (for OPERS).

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and other postemployment benefits (OPEB). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 86 addresses the reporting and disclosure requirements of certain debt extinguishments including in-substance defeasance transactions and prepaid insurance associated with debt that is extinguished. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

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

Adjustments necessary to convert the results of operations at the end of the year 2018 on the Budget basis to the GAAP basis are as follows:

	<i>General</i>	<i>Board of Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>	<i>Justice System Sales Tax</i>
<i>GAAP Basis</i>	\$ 2,419,286	\$ 303,303	\$ (1,351,705)	\$ 2,463,160	\$ 44,753	\$ (1,367,730)
<i>Net Adjustment for Revenue Accruals</i>	2,531,404	3,140,410	363,358	331,269	10,415,540	(981,922)
<i>Net Adjustment for Expenditure Accruals</i>	2,325,246	614,357	530,936	(34,818)	(9,936,969)	170,557
<i>Funds Budgeted Elsewhere *</i>	(1,962,208)	-	-	-	-	-
<i>Adjustment for Encumbrances</i>	(5,873,748)	(676,951)	(6,513,386)	(3,173,418)	(1,475,653)	(902,007)
<i>Budget Basis</i>	<u>\$ (560,020)</u>	<u>\$ 3,381,119</u>	<u>\$ (6,970,797)</u>	<u>\$ (413,807)</u>	<u>\$ (952,329)</u>	<u>\$ (3,081,102)</u>

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

NOTE 4. FUND DEFICIT

At December 31, 2018, the Engineer's Construction capital projects fund had a deficit fund balance of \$77,775 as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in this fund and will provide transfers when cash is required, not when accruals occur.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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 fair 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Investments

As of December 31, 2018, the primary government had the following investments (based on quoted market prices) and maturities:

S&P Global		Measurement		Time In Years			Portfolio %
Ratings	Investment Type	Amount		Less Than 1	1-2	Over 2	
	Fair Value:						
AA+	FHLB Notes	\$	19,212,649	\$ 6,823,077	\$ 4,290,283	\$ 8,099,289	10.84%
AA+	FFCB Notes		19,200,360	5,014,655	1,470,815	12,714,890	10.84%
AA+	FHLM Notes		38,624,642	11,364,656	15,088,644	12,171,342	21.80%
AA+	FNMA Notes		37,423,421	12,442,548	17,146,863	7,834,010	21.12%
A-1	Commercial Paper		26,072,714	26,072,714	-	-	14.72%
AA+	Treasury Note		9,743,264	-	7,433,914	2,309,350	5.50%
A+	Bonds		1,199,500	500,000	499,500	200,000	0.68%
	Net Asset Value (NAV):						
AAAm	STAR Ohio		25,685,266	25,685,266	-	-	14.50%
	Total Investments	\$	177,161,816	\$ 87,902,916	\$ 45,930,019	\$ 43,328,881	100.00%

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2018. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

Credit Risk – The credit risk of the County's investments is in the table above.

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, 2018, is 45 days.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

NOTE 6. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of the 2017 taxes.

2018 real property taxes were levied after October 1, 2018 on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2018 property tax receipts were based are as follows:

<i>Real Property</i>	<i>\$ 6,951,967,970</i>
<i>Public Utility Personal Property</i>	<i>504,844,520</i>
<i>Total Assessed Value</i>	<i><u><u>\$ 7,456,812,490</u></u></i>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 7. SALES AND USE TAX

A .5 percent sales tax was passed in the November 2011 general election and renewed through March 2028. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Sales and use taxes revenue recognized in 2018 totaled \$33,501,421, including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. \$29,486,779 of this total was attributable to the County sales and use tax.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 8. RECEIVABLES

Receivables at December 31, 2018 consisted of taxes, payments in lieu 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 \$250,000 per individual. Incurred but unreported claims of \$2,770,393 as of December 31, 2018 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2018. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$1,013,740 have been accrued as a liability at December 31, 2018.

The total claims liability of \$3,784,133 reported in the internal service funds at December 31, 2018, 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 2017 and 2018 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2017	\$ 3,699,734	\$ 19,693,684	\$ 20,108,638	\$ 3,284,780
2018	3,284,780	25,329,173	24,829,820	3,784,133

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2018 was as follows:

	Balance 1/1/2018	Additions	Deletions	Balance 12/31/2018
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 17,051,242	\$ -	\$ -	\$ 17,051,242
Construction in progress	15,741,323	13,130,695	(4,338,826)	24,533,192
Total capital assets not being depreciated	32,792,565	13,130,695	(4,338,826)	41,584,434
<i>Other capital assets:</i>				
Buildings and improvements	97,027,510	1,521,417	-	98,548,927
Improvements other than buildings	2,902,729	280,163	-	3,182,892
Furniture, fixtures and equipment	42,093,346	1,403,321	(1,156,145)	42,340,522
Infrastructure	224,098,909	3,531,126	(139,105)	227,490,930
Total other capital assets	366,122,494	6,736,027	(1,295,250)	371,563,271
<i>Accumulated depreciation:</i>				
Buildings and improvements	(54,927,292)	(2,467,295)	-	(57,394,587)
Improvements other than buildings	(1,920,834)	(126,807)	-	(2,047,641)
Furniture, fixtures and equipment	(32,856,589)	(2,515,419)	1,151,976	(34,220,032)
Infrastructure	(103,858,783)	(8,488,274)	125,195	(112,221,862)
Total accumulated depreciation	(193,563,498)	(13,597,795)	1,277,171	(205,884,122)
Other capital assets, net	172,558,996	(6,861,768)	(18,079)	165,679,149
Governmental activities capital assets, net	\$ 205,351,561	\$ 6,268,927	\$ (4,356,905)	\$ 207,263,583

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 985,727	Sewer	\$ 6,457,508
Judicial	251,149	Other	203,348
Public Safety	1,783,266	Total Depreciation Expense	\$ 6,660,856
Public Works	9,688,616		
Health	638,198		
Human Services	250,839		
Total Depreciation Expense	\$ 13,597,795		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Capital Asset activity for the year ending December 31, 2018 continued:

	Balance 1/1/2018	Additions	Deletions	Balance 12/31/2018
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 593,566	\$ -	\$ -	\$ 593,566
Construction in progress	6,058,433	3,707,881	(2,897,489)	6,868,825
Total capital assets not being depreciated	6,651,999	3,707,881	(2,897,489)	7,462,391
<i>Other capital assets:</i>				
Buildings and improvements	9,460,591	-	-	9,460,591
Improvements other than buildings	1,266,813	-	-	1,266,813
Furniture, fixtures and equipment	6,816,030	248,032	(112,523)	6,951,539
Sewer Rights	62,839,490	19,993,743	-	82,833,233
Infrastructure	198,079,089	4,399,077	(31,126)	202,447,040
Total other capital assets	278,462,013	24,640,852	(143,649)	302,959,216
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,900,363)	(175,154)	-	(5,075,517)
Improvements other than buildings	(1,203,968)	(9,886)	-	(1,213,854)
Furniture, fixtures and equipment	(5,369,259)	(448,540)	112,523	(5,705,276)
Sewer Rights	(10,238,890)	(2,070,831)	-	(12,309,721)
Infrastructure	(90,116,544)	(3,956,445)	26,146	(94,046,843)
Total accumulated depreciation	(111,829,024)	(6,660,856)	138,669	(118,351,211)
Other capital assets, net	166,632,989	17,979,996	(4,980)	184,608,005
Business-type activities capital assets, net	\$ 173,284,988	\$ 21,687,877	\$ (2,902,469)	\$ 192,070,396

NOTE 11. DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
Total Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	12.00 %	13.00 %

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,508,139 for 2018. Of this amount, \$1,056,127 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The County participates in State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$483,598 for 2018. Of this amount \$24,872 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2018, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.621738%	0.030317%	
Prior Measurement Period	0.633750%	0.030481%	
Change in Proportion	-0.012012%	-0.000164%	
Proportionate Share of the Net			
Pension Liability	\$ 97,538,639	\$ 6,666,010	\$ 104,204,649
Pension Expense	\$ 18,502,395	\$ 133,699	\$ 18,636,094

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and			
Actual Experience	\$ 99,611	\$ 153,872	\$ 253,483
Changes of Assumptions	11,656,471	1,181,346	12,837,817
Changes in Proportionate Share	618,335	307,672	926,007
County Contributions Subsequent			
to the Measurement Date	11,508,139	245,322	11,753,461
Total Deferred Outflows of Resources	<u>\$ 23,882,556</u>	<u>\$ 1,888,212</u>	<u>\$ 25,770,768</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 1,922,169	\$ 43,533	\$ 1,965,702
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	20,940,259	404,224	21,344,483
Changes in Proportionate Share	2,923,199	96,995	3,020,194
Total Deferred Inflows of Resources	<u>\$ 25,785,627</u>	<u>\$ 544,752</u>	<u>\$ 26,330,379</u>

\$11,753,461 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2019	\$ 7,115,676	\$ 707,525	\$ 7,823,201
2020	(2,744,410)	474,168	(2,270,242)
2021	(9,177,815)	9,039	(9,168,776)
2022	(8,604,661)	(92,594)	(8,697,255)
	<u>\$ (13,411,210)</u>	<u>\$ 1,098,138</u>	<u>\$ (12,313,072)</u>

Actuarial Assumptions - OPERS

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017 are presented below.

Valuation Date	December 31, 2017
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described table.

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82 percent for 2017.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
Total	100.00 %	5.66 %

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

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

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$ 173,203,772	\$ 97,538,639	\$ 34,456,720

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

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

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Actuarial assumptions used in the July 1, 2018 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$ 9,734,856	\$ 6,666,010	\$ 4,068,681

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Note 12 - Defined Benefit OPEB Plans

Net OPEB Asset/Liability

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

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

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

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB asset/liability. Resulting adjustments to the net OPEB asset/liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

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OPEB Assets/Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB asset/liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset/liability for STRS was measured as of June 30, 2018, and the total OPEB asset/liability used to calculate the net OPEB asset/liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.613583%	0.030317%	
Prior Measurement Period	0.624151%	0.030481%	
Change in Proportion	-0.010568%	-0.000164%	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 66,630,594	\$ (487,163)	\$ 66,143,431
OPEB Expense	\$ 5,177,005	\$ (1,057,621)	\$ 4,119,384

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between Expected and			
Actual Experience	\$ 51,905	\$ 56,902	\$ 108,807
Changes of Assumptions	4,851,413	0	4,851,413
Changes in Proportionate Share	390,395	0	390,395
Total Deferred Outflows of Resources	\$ 5,293,713	\$ 56,902	\$ 5,350,615
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 0	\$ 28,383	\$ 28,383
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	4,963,534	55,654	5,019,188
Changes of Assumptions	0	663,798	663,798
Changes in Proportionate Share	1,112,539	5,853	1,118,392
Total Deferred Inflows of Resources	\$ 6,076,073	\$ 753,688	\$ 6,829,761

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The County had no deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2019	\$ 758,148	\$ (124,680)	\$ 633,468
2020	775,245	(124,680)	650,565
2021	(1,074,871)	(124,678)	(1,199,549)
2022	(1,240,882)	(112,040)	(1,352,922)
2023	0	(107,601)	(107,601)
Thereafter	0	(103,107)	(103,107)
	<u>\$ (782,360)</u>	<u>\$ (696,786)</u>	<u>\$ (1,479,146)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability:	\$ 88,521,619	\$ 66,630,594	\$ 48,920,973

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability:	\$ 63,751,274	\$ 66,630,594	\$ 69,604,856

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.45 percent	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	6.00 percent	4.00 percent
Medicare	5.00 percent	4.00 percent
Prescription Drug		
Pre-Medicare	8.00 percent	4.00 percent

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

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

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

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

Discount Rate The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2018. For June 30, 2017, the OPEB plan's fiduciary net position was not projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, a blended discount rate of 4.13 percent which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments was used to measure the total OPEB liability at June 30, 2017.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset/Liability to Changes in the Discount and Health Care Cost Trend Rate Assumptions The following represents the net OPEB asset/liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset/liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current assumption. Also shown is the net OPEB asset/liability as of June 30, 2018, calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

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	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Liability (Asset):	\$ (417,545)	\$ (487,163)	\$ (545,674)
	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability (Asset):	\$ (542,371)	\$ (487,163)	\$ (431,095)

Assumption Changes since the Prior Measurement Date The discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

Benefit Term Changes since the Prior Measurement Date The subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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, 2018, the liability for unpaid compensated absences was \$10,859,675 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2018. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$1,644,635 for the general fund, \$1,901,796 for special revenue funds, \$6,809,247 for the capital projects funds and \$568,509 for the enterprise funds.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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>	\$ 3,456,079
<i>Board of Developmental Disabilities</i>	492,564
<i>Mental Health</i>	5,273,784
<i>Children's Services</i>	2,825,574
<i>Public Assistance</i>	1,441,059
<i>Justice System Sales Tax</i>	454,259
<i>Other Governmental</i>	9,027,889
	<u>\$ 22,971,208</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 2018, the general fund transferred \$4,500,000 to the permanent improvement fund and \$2,386,362 to the general obligation bond retirement fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2018, 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>	\$ 11,381
<i>Other Governmental Funds</i>	77,856
<i>Total</i>	<u>\$ 89,237</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2018 were as follows:

	Restated Outstanding 1/1/2018	Additions	Reductions	Outstanding 12/31/2018	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
1998 - \$28,903 - 5.25%					
Sewer Project 512	\$ 1,445	\$ -	\$ (1,445)	\$ -	\$ -
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	1,420,080	-	(208,066)	1,212,014	218,990
2010 - \$1,931,533 - 2.00-4.75%					
Various Sewer Projects	1,153,773	-	(81,803)	1,071,970	84,666
2010 - \$646,539 - 2.00-4.75%					
Various Water Projects	93,479	-	(7,817)	85,662	8,091
TOTAL SPECIAL ASSESSMENT BONDS	2,668,777	-	(299,131)	2,369,646	311,747
<i>GENERAL OBLIGATION BONDS:</i>					
<i>2018 DJFS Acquisition and Improvement Bonds</i>					
Serial Bonds - \$1,310,000 - 3.00-4.00%	-	1,310,000	-	1,310,000	125,000
Term Bonds - \$4,015,000 - 3.25-5.00%	-	4,015,000	-	4,015,000	-
2018 - \$9,845,000 - 2.00-3.00%					
Communication System Bonds	-	9,845,000	-	9,845,000	990,000
TOTAL GENERAL OBLIGATION BONDS	-	15,170,000	-	15,170,000	1,115,000
<i>OPWC LOANS:</i>					
2007 - \$250,200 - 0%					
Atwater Avenue Bridge	137,610	-	(12,510)	125,100	12,510
2008 - \$798,630 - 0%					
Portage Street & Lutz Avenue	419,280	-	(39,932)	379,348	39,932
2009 - \$733,800 - 0%					
Project #CS03K	538,120	-	(24,460)	513,660	24,460
2009 - \$881,249 - 0%					
Walnut Avenue Bridge	660,936	-	(29,375)	631,561	29,375
2009 - \$433,262 - 0%					
Third Street NW, Bridge	324,946	-	(14,442)	310,504	14,442
2009 - \$291,190 - 0%					
Various Road Resurfacing	111,713	-	(13,964)	97,749	13,964
2012 - \$431,709 - 0%					
Battlesburg St. Bridge	374,149	-	(14,391)	359,758	14,391
2014 - \$600,000 - 0%					
Baum St. Bridge	550,000	-	(20,000)	530,000	20,000
2017 - \$724,500 - 0%					
Beck Avenue Bridge	532,587	-	(18,054)	514,533	18,054
2017 - \$350,000 - 0%					
Fulton Avenue Storm Sewer	350,000	-	(11,667)	338,333	11,667
2017 - \$655,000 - 0%					
Liberty Church St. Bridge	151,875	466,066	-	617,941	21,850
TOTAL OPWC LOANS	4,151,216	466,066	(198,795)	4,418,487	220,645
CAPITAL LEASES	199,450	-	(98,080)	101,370	101,370
NET PENSION LIABILITY - OPERS and STRS	145,254,236	-	(46,024,058)	99,230,178	-
NET OPEB LIABILITY - OPERS and STRS	61,645,940	1,586,493	-	63,232,433	-
NOTE PAYABLE	12,000,000	-	(12,000,000)	-	-
CLAIMS	3,284,780	25,828,526	(25,329,173)	3,784,133	2,906,328
COMPENSATED ABSENCES	10,468,132	7,539,670	(7,780,333)	10,227,469	6,328,157
TOTAL GOVERNMENTAL ACTIVITIES	\$ 239,672,531	\$ 50,590,755	\$ (91,729,570)	\$ 198,533,716	\$ 10,983,247

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Restated Outstanding 1/1/2018	Additions	Reductions	Outstanding 12/31/2018	Due Within One Year
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 714,919	\$ -	\$ (86,934)	\$ 627,985	\$ 91,010
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	3,592,748	-	(210,380)	3,382,368	222,243
TOTAL GENERAL OBLIGATION BONDS	4,307,667	-	(297,314)	4,010,353	313,253
OPWC LOANS:					
2013 - \$404,250 - 0%					
Sewer Project #566	203,412	-	(33,902)	169,510	33,902
1992 - \$289,500 - 0%					
Sewer Project #525 Repairs & Replacement	59,914	-	(19,971)	39,943	19,971
2014 - \$82,881 - 0%					
Sewer Project #549	49,729	-	(8,288)	41,441	8,288
2015 - \$440,135 - 0%					
Sewer Project #567	374,115	-	(44,014)	330,101	44,014
TOTAL OPWC LOANS	687,170	-	(106,175)	580,995	106,175
OWDA LOANS:					
1997 - \$2,800,421					
Sewer Project #449 4.12%	103,048	-	(103,048)	-	-
1998 - \$5,461,604					
Sewer Project #493 3.50%	731,749	-	(359,514)	372,235	372,235
1998 - \$1,525,683					
Sewer Project #504 3.91%	162,633	-	(107,219)	55,414	55,414
2001- \$4,691,450					
Nimishillen 5.27%	1,967,879	-	(239,210)	1,728,669	251,983
2010 - \$403,712					
Sewer Project #561 - 3.25%	100,942	-	(39,403)	61,539	40,694
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	39,740	-	(15,513)	24,227	16,021
TOTAL OWDA LOANS	3,105,991	-	(863,907)	2,242,084	736,347

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Restated Outstanding 1/1/2018	Additions	Reductions	Outstanding 12/31/2018	Due Within One Year
INTERGOVERNMENTAL LOANS:					
2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	\$ 7,459,761	\$ -	\$ (1,108,390)	\$ 6,351,371	\$ 1,122,400
2000 - \$732,377					
Sewer Rights - Canton City #P506 - 2190 - 2.81%	100,681	-	(49,638)	51,043	51,043
2000 - \$4,469,861					
Sewer Rights - Canton City #P506 - 2717 - 2.64%	607,014	-	(299,527)	307,487	307,487
2000 - \$114,760					
Sewer Rights - Canton City #P506 - 3290 - 3.16%	15,848	-	(7,800)	8,048	8,048
2012 - \$1,380,759					
Sewer Rights - Summit #Q908	361,108	-	(60,625)	300,483	52,142
2015 - \$32,125					
Sewer Rights - Tuscarwas #6429	26,024	-	-	26,024	-
2017 - \$11,993,558					
Sewer Rights - Canton City - 6556 - 3.39%	10,420,995	1,055,628	(534,608)	10,942,015	552,885
2017 - \$25,326,094					
Sewer Rights - Canton City - 6699 - 3.38%	22,413,973	1,999,763	(943,456)	23,470,280	975,615
2018 - \$2,130,812					
Sewer Rights - Massillon City - 6922	-	2,130,812	(53,270)	2,077,542	106,540
2018 - \$14,807,540					
Sewer Rights - Massillon City - 7206	-	14,807,540	(360,178)	14,447,362	721,871
TOTAL INTERGOVERNMENTAL LOANS	41,405,404	19,993,743	(3,417,492)	57,981,655	3,898,031
NET PENSION LIABILITY - OPERS	5,900,467	-	(925,996)	4,974,471	-
NET OPEB LIABILITY - OPERS	2,584,696	813,465	-	3,398,161	-
COMPENSATED ABSENCES	442,548	455,817	(266,159)	632,206	179,329
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 58,433,943	\$ 21,263,025	\$ (5,877,043)	\$ 73,819,925	\$ 5,233,135

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. There are no repayment schedules for the net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the fund from which the employees' salaries are paid. For additional information related to the net pension liability and net OPEB liability see Notes 11 and 12.

The County's voted legal debt margin was \$184,920,312 with an unvoted debt margin of \$74,568,125 at December 31, 2018.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2019	\$ 311,747	\$ 104,714	\$ 1,115,000	\$ 441,868	\$ 198,795
2020	326,954	89,506	1,130,000	426,431	198,795
2021	313,405	75,564	1,150,000	391,331	198,794
2022	307,018	62,480	1,190,000	365,931	198,794
2023	286,071	49,543	1,225,000	334,307	198,794
2024-2028	719,645	105,536	5,345,000	1,153,431	932,112
2029-2033	104,806	7,525	800,000	683,807	661,941
2034-2038	-	-	960,000	518,825	661,940
2039-2043	-	-	1,155,000	337,925	410,733
2044-2047	-	-	1,100,000	105,000	139,848
Totals	\$ 2,369,646	\$ 494,868	\$ 15,170,000	\$ 4,758,856	\$ 3,800,546

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, 2018 is \$366,578. This amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligation are 2.64, 2.81 and 3.16 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton.

In 2001 and 2016, Stark County entered into contractual agreements 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 projects were financed mainly by OWDA debt issued in 2005 and 2016 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 \$22,876,275 as of December 31, 2018. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 1.26 percent. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Massillon.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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 \$300,483 as of December 31, 2018. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligations vary. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County.

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

In 2013, Stark County entered into a contractual agreement with the City of Canton for the construction of the Water Reclamation Facility that is in Stark County and that Stark County residents will be able to tap into. The total project is estimated to cost \$88.6 million, with Stark County's portion estimated to be \$41.7 million. The project was financed by two OWDA loans issued by the City of Canton. The first loan was issued in August 2013 for the acquisition of membrane separators and associated components. In early 2014, the City issued another OWDA loan for the construction, engineering assistance during construction, and the unpaid balance of the design loan (see preceding paragraph). All proceeds will be received by the City of Canton and the City of Canton will be responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Canton. As of December 31, 2018, the County owed \$34,412,295 to the City of Canton. The amount has been recorded as a long-term liability in the sewer fund. The annual interest rate of the obligation is 3.39 and 3.38 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

During 2010, the County issued bonds of \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 that the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2016, the final defeased bonds have been called. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

In 2015, Stark County entered into an agreement with Tuscarawas County for the engineering planning for the Tuscarawas County Sandyville wastewater treatment plant improvement project. The project was financed by an OWDA design loan issued by Tuscarawas County. All proceeds were received by Tuscarawas County and Tuscarawas County is responsible for the debt retirement and maintenance. The facility will be a capital asset of Tuscarawas County. The total amount owed to Tuscarawas County was \$26,024 as of December 31, 2018. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rate of the obligation is 2.57 percent. These amounts will be amortized over the useful life of the asset to Tuscarawas County. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

In 2018, Stark County issued general obligation bonds to provide resources for acquisition and permanent improvements related to the Job and Family Services Midtown building. The general obligation bonds included \$1,310,000 of serial bonds that will mature on December 1, 2028 and \$4,015,000 of term bonds that will mature on December 1, 2047.

In 2018, Stark County issued \$9,845,000 of Series 2018 General Obligation Communications System Improvement Bonds. The bonds were issued for the purpose of paying costs of improving the Countywide public safety communications system, by acquiring, constructing, equipping, installing and otherwise improving real and personal property and interests therein, including equipment and structures therefor, together with all related appurtenances and site improvements, and to retire, together with other funds available to the County, the County's outstanding Countywide Public Safety Communications System Improvements Notes, Series 2017. The bonds mature on December 1, 2027.

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

Fiscal Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2019	\$ 313,253	\$ 176,372	\$ 736,347	\$ 77,786	\$ 106,175	\$ 2,369,531	\$ 153,838
2020	333,046	162,704	294,488	56,884	106,176	2,010,130	113,829
2021	341,595	149,009	279,610	45,690	86,204	2,029,024	94,993
2022	357,982	135,562	294,539	34,358	86,204	2,048,183	75,831
2023	373,929	121,092	310,266	22,422	86,205	2,067,681	56,339
2024-2028	1,595,354	382,701	326,834	9,847	110,031	4,857,379	134,862
2029-2033	695,194	49,950	-	-	-	4,258,355	76,320
2034-2038	-	-	-	-	-	3,903,053	23,831
Totals	\$ 4,010,353	\$ 1,177,390	\$ 2,242,084	\$ 246,987	\$ 580,995	\$ 23,543,336	\$ 729,843

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
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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.

NOTE 17. CAPITAL LEASES

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

Capital assets acquired by lease were initially capitalized in the amount of \$523,846 for governmental activities, which is equal to the present value of the minimum lease payments at the time of acquisition. Accumulated depreciation was \$419,076 as of December 31, 2018, leaving a current book value of \$104,770. Corresponding liabilities were recorded on the Statement of Net Position for governmental activities. Principal payments in 2018 totaled \$98,080 in the governmental funds.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2018:

<i>Year</i>	<i>Governmental Activities</i>
<i>2019</i>	<i>\$ 104,769</i>
<i>Less: Amount Representing Interest</i>	<i>(3,399)</i>
<i>Present Value of Minimum Lease Payments</i>	<i><u>\$ 101,370</u></i>

NOTE 18. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$2.4 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 2018, principal and interest paid totaled \$417,981. At December 31, 2018, the outstanding balance for the special assessment bonds was \$2,369,646 and payments were scheduled to be made through the year 2030.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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	\$ 174,882	\$ 165,355	\$ 4,022	\$ -	\$ 168,716	\$ 223,526	\$ 1,232,011	\$ 1,968,512
Prepaid Items	486,542	136,947	14,014	95,535	20,835	115,095	91,018	959,986
Unclaimed Monies	1,345,555	-	-	-	-	-	-	1,345,555
Total Nonspendable	2,006,979	302,302	18,036	95,535	189,551	338,621	1,323,029	4,274,053
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	300,137	300,137
Capital Outlay	-	-	-	-	-	-	3,528,185	3,528,185
Road & Bridge Repair	-	-	-	-	-	-	3,551,744	3,551,744
Real Estate Assessment	-	-	-	-	-	-	4,188,041	4,188,041
Community Development	-	-	-	-	-	-	3,554,664	3,554,664
Public Safety*	-	-	-	-	-	12,059,241	12,390,588	24,449,829
Health and Human Services	-	43,990,746	10,144,230	18,458,590	3,086,361	-	531,830	76,211,757
Court Operations	-	-	-	-	-	-	3,924,748	3,924,748
Other Purposes	-	-	-	-	-	-	565,214	565,214
Total Restricted	-	43,990,746	10,144,230	18,458,590	3,086,361	12,059,241	32,535,151	120,274,319
<i>Committed for:</i>								
Capital Outlay **	-	-	-	-	-	-	9,184,182	9,184,182
Building Inspections	1,510,791	-	-	-	-	-	-	1,510,791
Other Purposes	3,397,567	-	-	-	-	-	-	3,397,567
Total Committed	4,908,358	-	-	-	-	-	9,184,182	14,092,540
<i>Assigned for:</i>								
Legislative and Executive	2,473,071	-	-	-	-	-	-	2,473,071
Judicial - Court Operations	417,267	-	-	-	-	-	-	417,267
Public Safety - Coroner	70,620	-	-	-	-	-	-	70,620
Human Services - Veterans	347,067	-	-	-	-	-	-	347,067
Subsequent Year								
Appropriations	108,577	-	-	-	-	-	-	108,577
Capital Outlay	-	-	-	-	-	-	6,775	6,775
Total Assigned	3,416,602	-	-	-	-	-	6,775	3,423,377
Unassigned	13,833,763	-	-	-	-	-	(77,775)	13,755,988
Total Fund Balance	\$ 24,165,702	\$ 44,293,048	\$ 10,162,266	\$ 18,554,125	\$ 3,275,912	\$ 12,397,862	\$ 42,971,362	\$ 155,820,277

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

** This amount includes, most significantly, amounts committed for various Commissioners programs.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

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 2018, the County contributed \$4,419,000 to the System, which represents approximately 32 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$396,481 to the Council in 2018. 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 2018, 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 2018, 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, 2018*

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 2018, 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 as an advisory council 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 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.

Carroll Columbiana Stark Regional Transportation Improvement Project, Stark County, (RTIP) RTIP is a jointly governed organization between County and Carroll and Columbiana Counties. Of the six members, the County appoints two. A board-elected chairman directs the RTIP. The Board exercises total authority for the day-to-day operations of RTIP, which seeks to increase opportunities for economic activity and population retention throughout Ohio, stretching from the borders of West Virginia to Indiana. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of RTIP's liabilities. Complete financial statements may be obtained from the Carroll Columbiana Stark Regional Transportation Improvement Project, 110 Central Plaza South, Suite 230, Canton, Ohio 44702.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administering, 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, 2018 the Network was holding \$729,373 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal and Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2018.

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 2018.

NOTE 23. CONTINGENT LIABILITIES

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

NOTE 24. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Summary of Significant Accounting Policies

The basic financial statements of the SCPA have been prepared in conformity with accounting principles generally accepted in the United States of America (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 SCPA's significant accounting policies are described below.

Basis of Presentation

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

Measurement Focus and Basis of Accounting

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

Budgetary Process

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

Cash and Cash Equivalents

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

During 2018, investments were limited to Star Ohio and an overnight sweep repurchase agreement. Investments are reported at fair value, which is based on quoted market prices.

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

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

An analysis of the SCPA's investment account at year end is provided in Note 24C.

Capital Assets and Depreciation

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

Operating Revenues and Expenses

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

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the SCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The SCPA had \$360 restricted net position as of December 31, 2018.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

Estimates

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

C. Deposits and Investments

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

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio and STAR Plus);
7. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days and two hundred seventy days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

8. Under limited circumstances, corporate note interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

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

Deposits The carrying amount of all of the SCPA's deposits was \$10,360 at December 31, 2018. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2018, \$10,360 was covered by the FDIC.

Investments As of December 31, 2018, the SCPA had the following investments and maturities:

		<i>Investment Maturities</i>
	<i>Measurement</i>	<u>6 months</u>
<i>Investment Type</i>	<i>Amount</i>	<i>or less</i>
<i>Amortized Cost:</i>		
<i>STAR Ohio</i>	<i>\$ 1,010,535</i>	<i>\$ 1,010,535</i>
<i>Fair Value:</i>		
<i>Repurchase Agreement</i>	<u><i>263,334</i></u>	<u><i>263,334</i></u>
<i>Total Investments</i>	<i>\$ 1,273,869</i>	<i>\$ 1,273,869</i>

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the SCPA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the SCPA's \$263,334 investment in repurchase agreements, the entire balance is collateralized by underlying securities that are held by the investment's counterparty, not in the name of the SCPA. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of securities subject to a repurchase agreement by 5%. The federal agency securities are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agency, but not in the SCPA's name. The SCPA has no investment policy dealing with investment custodial risk beyond the requirement of the State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk: The SCPA places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the SCPA at December 31, 2018:

<i>Investment Type</i>	<i>Fair Value</i>	<i>% of Total</i>
<i>STAR Ohio</i>	<i>\$ 1,010,535</i>	<i>79.33%</i>
<i>Repurchase Agreement</i>	<i>263,334</i>	<i>20.67%</i>
<i>Total Investments</i>	<i>\$ 1,273,869</i>	<i>100.00%</i>

D. Risk Management

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

E. Related Party Transactions

The SCPA contracts with the Stark Development Board (SDB) to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$55,010 in 2018 under the term of the contract.

F. Debt/Loans Payable

At December 31, 2018, debt outstanding totaled \$23,504,387, which is a decrease from the \$31,508,216 debt outstanding at December 31, 2017. In 2018, debt of \$13.8 million related to the Hall of Fame Village Project was repaid, debt related to the Timken Steel Project remained unchanged, and \$805,346 in OWDA debt related to previous SCPA projects was repaid according to the debt schedules. In addition, the SCPA added \$6,596,963 related to Geis Massillon project continuing its relationship and continued expansion at Shearer facilities in Massillon.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	<i>Balance</i> <u>12/31/2017</u>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <u>12/31/2018</u>
Ohio Water Development Authority	\$ 5,594,195	\$ -	\$ (805,346)	\$ 4,788,849
Timken Steel Project	12,118,575	-	-	12,118,575
Hall of Fame Village Project	13,795,446	-	(13,795,446)	-
Geis at Massillon LLC	-	6,596,963	-	6,596,963
<i>Total</i>	<u>\$ 31,508,216</u>	<u>\$ 6,596,963</u>	<u>\$ (14,600,792)</u>	<u>\$ 23,504,387</u>

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

<i>Year Ending</i> <u>December 31</u>	<u>OWDA</u> <i>Principal</i>	<i>Interest</i>
2019	\$ 411,755	\$ 72,027
2020	842,132	125,433
2021	498,503	102,727
2022	513,570	87,660
2023	529,093	72,137
2024-2028	<u>1,993,796</u>	<u>132,476</u>
	<u>\$ 4,788,849</u>	<u>\$ 592,460</u>

G. Loans Receivable

As of December 31, 2018, the loan receivable amount totaled \$23,504,387 which is a decrease from the \$31,507,861 loan receivable at December 31, 2017. The decrease corresponds with the decrease in outstanding debt related to the Hall of Fame Village Project and various OWDA projects offset by increase in receivable related to the Geis Massillon project that began in 2018. The Port Authority has no outstanding debt related to the Hall of Fame Village project at the end of 2018. The facilities in all other projects with remaining debt will immediately convey upon repayment, consistent with the terms of their respective project and financing agreement; therefore, the expenses are included as loans receivable as incurred. The revenue will be utilized to retire the corresponding debt related to the projects.

H. Conduit Debt

The SCPA authorized conduit financing of \$2,080,000, for the YMCA, to be used for the purposes of expanding the facilities in its Jackson Township location. This expansion doubles the square footage of the original facility. The financing was completed in 2014 and had \$1,348,148 outstanding as of December 31, 2018. In addition to the 2014 YMCA conduit financing, the YMCA has \$1,195,248 outstanding as of December 31, 2018, related to the YMCA constructed in downtown Canton with conduit financing provided by the SCPA in 2013. Finally, the Pro Football Hall of Fame expansion had \$8,015,000 outstanding as of December 31, 2018, related to conduit financing provided by the SCPA in 2011. The SCPA has no liability attached to any of the outstanding balances related to conduit financing, as such, the SCPA carries no liability impacting its Statement of Net Position.

I. Subsequent Events

The SCPA authorized a loan agreement up to \$10,000,000 related to the OMNI Orthopaedics facilities project. \$1,020,294 has been drawn on this agreement. In addition, the Geis Massillon project has added \$24,216,905 for the expansion at Shearer facilities in Massillon. On May 15, 2019, the SCPA authorized a loan agreement up to

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

\$25,000,000 to Hendrickson USA LLC related to the Navarre facilities project. \$6,372,425 has been drawn down on this agreement.

NOTE 25. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

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

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

B. Summary of Significant Accounting Policies

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

Basis of Presentation

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

Government-Wide Financial Statements

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

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

Measurement Focus

Government-Wide Financial Statements

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

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

Expenses/Expenditures

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

Budgetary Process

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

Federal Income Tax

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

Cash and Cash Equivalents

All monies received by the Corporation are deposited in demand deposit accounts. During 2018, the Corporation invested in STAR Plus, a cash management program set up by the State Treasurer's Office that provides the Corporation with access to multiple Federal Deposit Insurance Corporation (FDIC) insured banks via one convenient depository account.

During 2018, the Corporation invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The Corporation measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

Prepayments

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2018*

Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued at the estimated net realizable value. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the city or township they are in after demolition; parcels may be merged with adjacent parcels for development or green space projects; or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

Accrued Liabilities and Long-Term Obligations

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

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2018.

Intergovernmental Revenue

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

Estimates

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Corporation Administration and that are either unusual in nature or infrequent in occurrence. The Corporation had no extraordinary or special items during 2018.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

C. Accountability and Compliance

Change in Accounting Principles

For 2018, the Corporation has implemented GASB Statement No. 75, *Accounting and Financial reporting for Postemployment Benefits other than Pensions*, GASB Statement No. 85, *Omnibus 2017* and GASB Statement No. 86, *Certain Debt Extinguishments*.

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the Corporation.

Restatement of Net Position Due to Change in Accounting Estimate

The Corporation has restated net position at December 31, 2017 to reflect a change in accounting estimate related to the Corporation's reporting of assets held for resale. The Corporation has changed its value of assets held for resale to reflect the net realizable value. This change in accounting estimate had the following effect on net position as previously reported:

	Governmental Activities
Net position as previously reported	\$ 6,143,079
Change in accounting estimate related to reporting of assets held for resale	(3,752,577)
Restated net position at January 1, 2018	<u>\$ 2,390,502</u>

D. Deposits and Investments

Deposits with Financial Institutions

At December 31, 2018, the carrying amount of all Corporation deposits was \$1,659,710, including \$6,268 invested in STAR Plus and the bank balance of all deposits was \$1,675,241. Of the bank balance \$256,268 was covered by FDIC and the remaining was covered by the Ohio Pooled Collateral System.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation's and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

E. Investments

As of December 31, 2018, the Corporation had the following investments and maturities:

<u>Measurement/Investment Type</u>	<u>Measurement Amount</u>	<u>Investment Maturities 6 months or less</u>
Amortized cost:		
STAR Ohio	<u>\$ 1,031,947</u>	<u>\$ 1,031,947</u>

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

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

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

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

Concentration of Credit Risk: The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2018:

<u>Measurement/Investment Type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
Amortized cost:		
STAR Ohio	<u>\$ 1,031,947</u>	<u>100.00%</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

F. Receivables

Receivables at December 31, 2018, consisted of accounts receivable of \$8,244 and intergovernmental grants receivable in the amount of \$596,455 due from the Ohio Housing Finance Agency (OHFA). These amounts are expected to be collected in the subsequent year.

G. Risk Management

Commercial General Liability and Products/Completed Operations Liability

The Corporation is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2018, the Corporation contracted with United National Insurance Company for Commercial General Liability and Darwin National Assurance Company for Public Officials Liability and Employment Practices Liability.

The limitations of coverages are as follows:

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

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

H. Transactions with Stark County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5% of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2018, the Corporation recognized revenues of \$713,622 for these fees that were collected by the County in 2018.

During 2018, the Corporation also entered into an agreement with the Stark County Regional Planning Commission to provide the necessary services for the overall administration and coordination of the Corporation's Land Reutilization program as well as other County departments for various services. During 2018, the Corporation paid \$380,705 in administration fees to the Stark County Regional Planning Commission and other County departments.

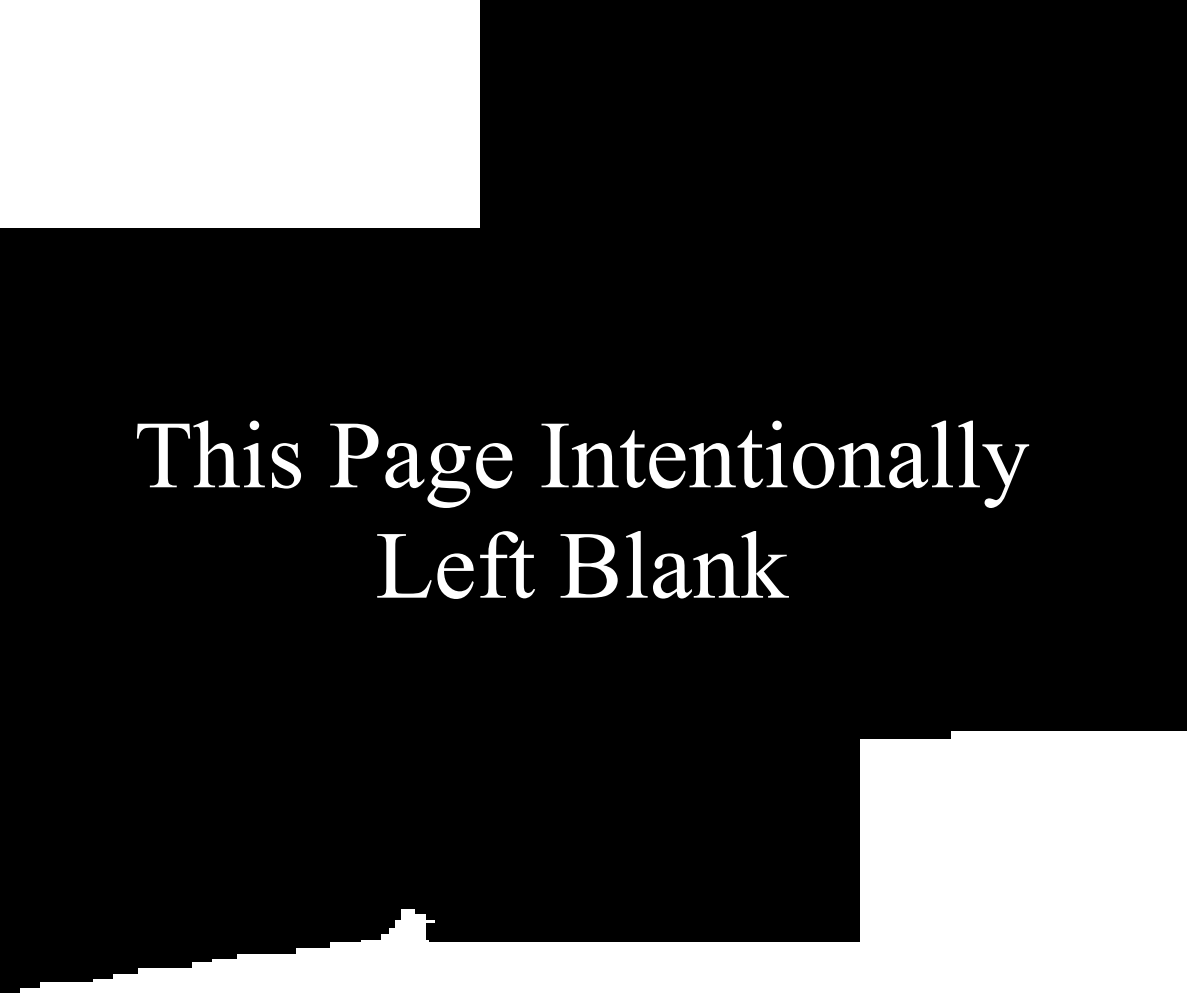
STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2018

I. Contingencies

The Corporation received financial assistance from State agencies in the form of grants. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Corporation.



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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>					
County's Proportion of the Net Pension Liability	0.621738%	0.633750%	0.653655%	0.680859%	0.680859%
County's Proportionate Share of the Net Pension Liability	\$ 97,538,639	\$ 143,913,821	\$ 113,221,249	\$ 82,119,169	\$ 80,264,370
County's Covered Payroll	\$ 80,542,246	\$ 93,828,971	\$ 79,622,309	\$ 81,499,839	\$ 70,095,959
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	121.10%	153.38%	142.20%	100.76%	114.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%
<i>State Teachers Retirement System (STRS)</i>					
County's Proportion of the Net Pension Liability	0.030317%	0.030481%	0.030893%	0.028587%	0.028587%
County's Proportionate Share of the Net Pension Liability	\$ 6,666,010	\$ 7,240,882	\$ 10,340,895	\$ 7,900,666	\$ 6,953,396
County's Covered Payroll	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	192.45%	221.76%	337.11%	269.39%	233.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%	74.70%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

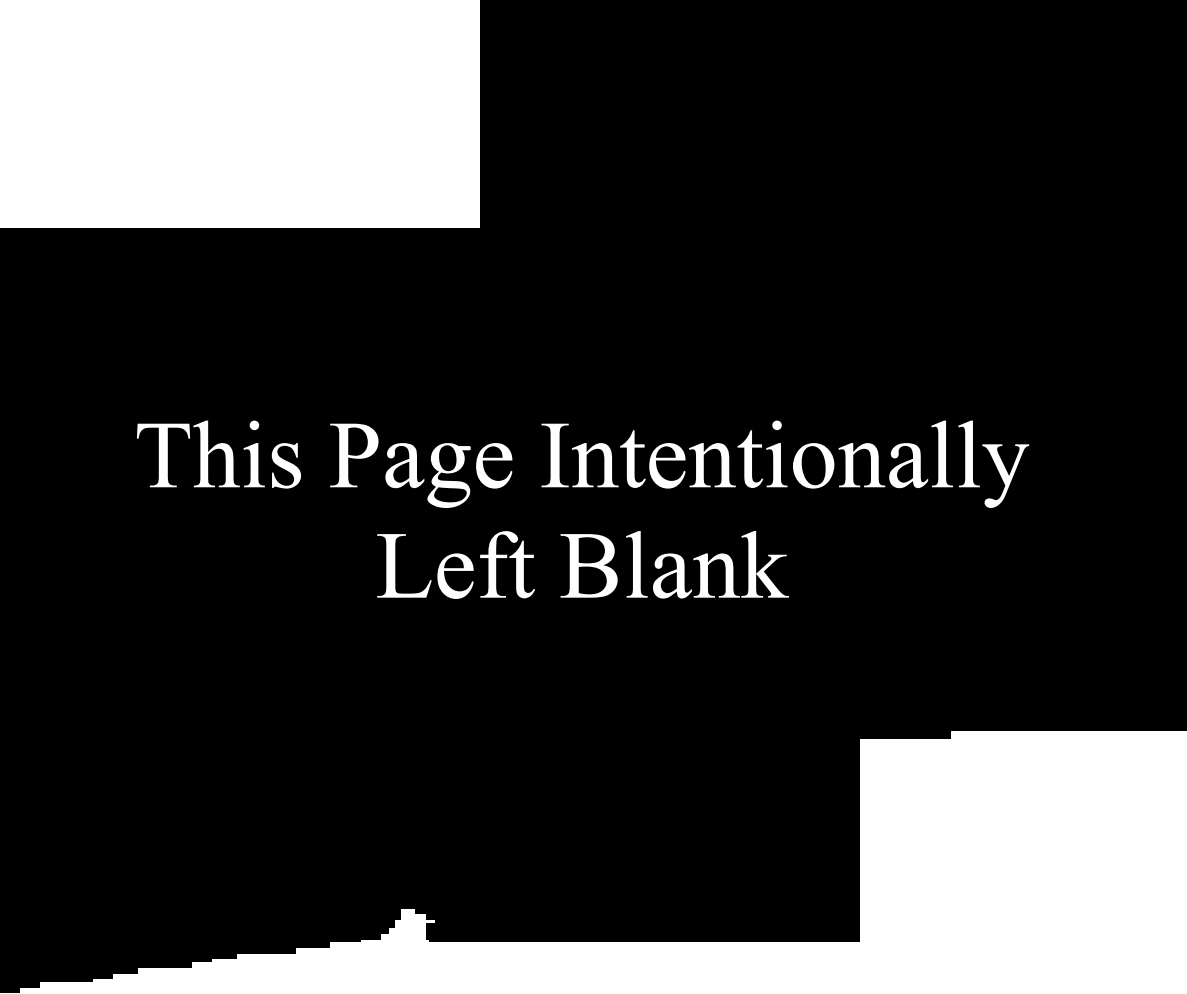
Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

Stark County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - Pension
Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 11,508,139	\$ 10,725,645	\$ 11,551,941	\$ 9,794,726
Contributions in Relation to the Contractually Required Contribution	<u>(11,508,139)</u>	<u>(10,725,645)</u>	<u>(11,551,941)</u>	<u>(9,794,726)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971	\$ 79,622,309
Contributions as a Percentage of Covered Payroll	14.33%	13.32%	12.31%	12.30%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 483,598	\$ 484,916	\$ 457,126	\$ 429,456
Contributions in Relation to the Contractually Required Contribution	<u>(483,598)</u>	<u>(484,916)</u>	<u>(457,126)</u>	<u>(429,456)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 3,454,271	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 10,032,712	\$ 10,025,036	n/a	n/a	n/a	n/a
<u>(10,032,712)</u>	<u>(10,025,036)</u>	n/a	n/a	n/a	n/a
<u>\$ 0</u>	<u>\$ 0</u>	n/a	n/a	n/a	n/a
\$ 81,499,839	\$ 70,095,959	n/a	n/a	n/a	n/a
12.31%	14.30%	n/a	n/a	n/a	n/a
\$ 395,922	\$ 386,868	\$ 380,368	\$ 385,343	\$ 426,823	\$ 412,953
<u>(395,922)</u>	<u>(386,868)</u>	<u>(380,368)</u>	<u>(385,343)</u>	<u>(426,823)</u>	<u>(412,953)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,932,756	\$ 2,975,908	\$ 2,925,908	\$ 2,964,177	\$ 3,283,254	\$ 3,176,562
13.50%	13.00%	13.00%	13.00%	13.00%	13.00%



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

	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>		
County's Proportion of the Net OPEB Liability	0.613583%	0.624151%
County's Proportionate Share of the Net OPEB Liability	\$ 66,630,594	\$ 63,041,371
County's Covered Payroll	\$ 80,542,246	\$ 93,828,971
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	82.73%	67.19%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>		
County's Proportion of the Net OPEB Liability (Asset)	0.030317%	0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (487,163)	\$ 1,189,265
County's Covered Payroll	\$ 3,463,686	\$ 3,265,186
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.06%	36.42%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

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

Stark County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - OPEB
Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 0	\$ 805,422	\$ 1,876,579	n/a
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	n/a
County's Covered Payroll (1)	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971	n/a
Contributions as a Percentage of Covered Payroll	0.00%	1.00%	2.00%	n/a
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 0	\$ 0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 3,454,271	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(n/a) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</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	n/a	n/a	n/a	n/a	n/a
\$ 14,664	\$ 29,759	\$ 29,259	\$ 29,642	\$ 32,833	\$ 31,766
<u>(14,664)</u>	<u>(29,759)</u>	<u>(29,259)</u>	<u>(29,642)</u>	<u>(32,833)</u>	<u>(31,766)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,932,756	\$ 2,975,908	\$ 2,925,908	\$ 2,964,177	\$ 3,283,254	\$ 3,176,562
0.50%	1.00%	1.00%	1.00%	1.00%	1.00%

STARK COUNTY, OHIO

Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

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

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

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

Effective July 1, 2017, the cost-of-living adjustment (COLA) was reduced to zero.

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

STARK COUNTY, OHIO

*Notes to the Required Supplementary Information
For the Year Ended December 31, 2018*

For 2017, the discount rate was increased from 3.26 percent to 4.13 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)* and the long term expected rate of return was reduced from 7.75 percent to 7.45 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

For 2017, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2018*

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, 2018*

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2018*

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

The Venue TIF Fund – To account for payments in lieu of taxes to be expended on redeveloping areas where improvements are declared to be public purpose.

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 24,026,321	\$ 288,756	\$ 13,886,424	\$ 38,201,501
Cash and Investments with Fiscal & Escrow Agents	513,376	-	49,533	562,909
Property Taxes Receivable	646,291	-	-	646,291
Accounts Receivable	365,476	-	-	365,476
Special Assessments Receivable	-	3,262,629	-	3,262,629
Interfund Receivable	77,856	11,381	-	89,237
Intergovernmental Receivable	10,774,215	-	1,019,472	11,793,687
Materials and Supplies Inventory	1,232,011	-	-	1,232,011
Loans Receivable	2,964,793	-	-	2,964,793
Revenue in Lieu of Taxes	-	-	215,918	215,918
Prepaid Items	91,018	-	-	91,018
Total Assets	\$ 40,691,357	\$ 3,562,766	\$ 15,171,347	\$ 59,425,470
Liabilities				
Accounts Payable	\$ 462,307	\$ -	\$ -	\$ 462,307
Accrued Wages	496,075	-	-	496,075
Contracts Payable	469,762	-	2,198,129	2,667,891
Intergovernmental Payable	202,845	-	-	202,845
Retainage Payable	513,376	-	49,533	562,909
Interfund Payable	77,856	-	-	77,856
Total Liabilities	2,222,221	-	2,247,662	4,469,883
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	597,167	-	-	597,167
Unavailable Revenue	7,842,111	3,262,629	66,400	11,171,140
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	215,918	215,918
Total Deferred Inflows of Resources	8,439,278	3,262,629	282,318	11,984,225
Fund Balances				
Nonspendable	1,323,029	-	-	1,323,029
Restricted	28,706,829	300,137	3,528,185	32,535,151
Committed	-	-	9,184,182	9,184,182
Assigned	-	-	6,775	6,775
Unassigned	-	-	(77,775)	(77,775)
Total Fund Balances	30,029,858	300,137	12,641,367	42,971,362
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 40,691,357	\$ 3,562,766	\$ 15,171,347	\$ 59,425,470

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2018

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity and Pooled Cash and Investments	\$ 113,810	\$ 1,143,319	\$ 39,053	\$ 162,966	\$ 6,307,495
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	646,291
Accounts Receivable	-	-	3,598	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	42,005	-	-	1,255,696	87,821
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	1,495,512	-
Prepaid Items	-	-	-	-	83,347
Total Assets	<u>\$ 155,815</u>	<u>\$ 1,143,319</u>	<u>\$ 42,651</u>	<u>\$ 2,914,174</u>	<u>\$ 7,124,954</u>
Liabilities					
Accounts Payable	\$ -	\$ 91,801	\$ -	\$ 1,688	\$ 14,397
Accrued Wages	-	45,084	-	-	2,999
Contracts Payable	-	-	-	-	53,771
Intergovernmental Payable	-	13,730	-	-	915
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>150,615</u>	<u>-</u>	<u>1,688</u>	<u>72,082</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	597,167
Unavailable Revenue	-	-	-	1,233,361	111,202
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,233,361</u>	<u>708,369</u>
Fund Balances					
Nonspendable	-	-	-	-	83,347
Restricted	155,815	992,704	42,651	1,679,125	6,261,156
Total Fund Balances	<u>155,815</u>	<u>992,704</u>	<u>42,651</u>	<u>1,679,125</u>	<u>6,344,503</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 155,815</u>	<u>\$ 1,143,319</u>	<u>\$ 42,651</u>	<u>\$ 2,914,174</u>	<u>\$ 7,124,954</u>

Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 386,707	\$ 394,716	\$ 3,375,405	\$ 1,080,945	\$ 376,990
-	-	-	-	-
-	-	-	-	-
-	-	140,838	-	22,031
-	-	77,856	-	-
1,410,335	14,595	-	-	-
-	-	8,164	-	-
1,469,281	-	-	-	-
-	-	-	-	-
<u>\$ 3,266,323</u>	<u>\$ 409,311</u>	<u>\$ 3,602,263</u>	<u>\$ 1,080,945</u>	<u>\$ 399,021</u>
\$ 35,405	\$ 1,944	\$ 10,273	\$ -	\$ 3,980
-	4,467	28,565	11,939	14,632
-	-	-	4,600	-
5,856	1,420	11,608	3,296	4,394
-	-	-	-	-
-	-	-	-	-
<u>41,261</u>	<u>7,831</u>	<u>50,446</u>	<u>19,835</u>	<u>23,006</u>
-	-	-	-	-
<u>1,349,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,349,523</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	8,164	-	-
<u>1,875,539</u>	<u>401,480</u>	<u>3,543,653</u>	<u>1,061,110</u>	<u>376,015</u>
<u>1,875,539</u>	<u>401,480</u>	<u>3,551,817</u>	<u>1,061,110</u>	<u>376,015</u>
<u>\$ 3,266,323</u>	<u>\$ 409,311</u>	<u>\$ 3,602,263</u>	<u>\$ 1,080,945</u>	<u>\$ 399,021</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2018

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 49,626	\$ 428	\$ 1,920,852	\$ 757,546	\$ 452
Cash and Investments with Fiscal & Escrow Agents	-	-	513,376	-	-
Property Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	187,127	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,581,457	-	-
Materials and Supplies Inventory	-	-	1,188,103	8,259	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 49,626</u>	<u>\$ 428</u>	<u>\$ 11,203,788</u>	<u>\$ 952,932</u>	<u>\$ 452</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 138,052	\$ 74,319	\$ -
Accrued Wages	-	-	225,484	-	-
Contracts Payable	-	-	394,891	-	-
Intergovernmental Payable	-	-	63,017	-	-
Retainage Payable	-	-	513,376	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,334,820</u>	<u>74,319</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	5,129,121	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>5,129,121</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	1,188,103	8,259	-
Restricted	49,626	428	3,551,744	870,354	452
Total Fund Balances	<u>49,626</u>	<u>428</u>	<u>4,739,847</u>	<u>878,613</u>	<u>452</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 49,626</u>	<u>\$ 428</u>	<u>\$ 11,203,788</u>	<u>\$ 952,932</u>	<u>\$ 452</u>

Real Estate Assessment	Law Library	BOE Special Election Fund	Other Public Safety	Other	Total
\$ 3,286,499	\$ 355,009	\$ 216,585	\$ 3,749,130	\$ 308,788	\$ 24,026,321
-	-	-	-	-	513,376
-	-	-	-	-	646,291
-	-	-	6,697	5,185	365,476
-	-	-	-	-	77,856
-	24,208	-	356,854	1,244	10,774,215
-	1,493	-	17,828	8,164	1,232,011
-	-	-	-	-	2,964,793
-	7,671	-	-	-	91,018
<u>\$ 3,286,499</u>	<u>\$ 388,381</u>	<u>\$ 216,585</u>	<u>\$ 4,130,509</u>	<u>\$ 323,381</u>	<u>\$ 40,691,357</u>
\$ 18,094	\$ 41,547	\$ -	\$ 30,807	\$ -	\$ 462,307
95,899	5,639	-	57,229	4,138	496,075
16,500	-	-	-	-	469,762
29,075	1,442	-	67,422	670	202,845
-	-	-	-	-	513,376
-	-	-	73,425	4,431	77,856
<u>159,568</u>	<u>48,628</u>	<u>-</u>	<u>228,883</u>	<u>9,239</u>	<u>2,222,221</u>
-	-	-	-	-	597,167
-	-	-	18,904	-	7,842,111
-	-	-	18,904	-	8,439,278
-	9,164	-	17,828	8,164	1,323,029
<u>3,126,931</u>	<u>330,589</u>	<u>216,585</u>	<u>3,864,894</u>	<u>305,978</u>	<u>28,706,829</u>
<u>3,126,931</u>	<u>339,753</u>	<u>216,585</u>	<u>3,882,722</u>	<u>314,142</u>	<u>30,029,858</u>
<u>\$ 3,286,499</u>	<u>\$ 388,381</u>	<u>\$ 216,585</u>	<u>\$ 4,130,509</u>	<u>\$ 323,381</u>	<u>\$ 40,691,357</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2018

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<i>Assets</i>			
Equity and Pooled Cash and Investments	\$ 173,756	\$ 115,000	\$ 288,756
Special Assessments Receivable	3,262,629	-	3,262,629
Interfund Receivable	11,381	-	11,381
<i>Total Assets</i>	<u>\$ 3,447,766</u>	<u>\$ 115,000</u>	<u>\$ 3,562,766</u>
<i>Deferred Inflows of Resources</i>			
Unavailable Revenue	<u>\$ 3,262,629</u>	<u>\$ -</u>	<u>\$ 3,262,629</u>
<i>Fund Balances</i>			
Restricted	<u>185,137</u>	<u>115,000</u>	<u>300,137</u>
<i>Total Deferred Inflows of of Resources and Fund Balances</i>	<u>\$ 3,447,766</u>	<u>\$ 115,000</u>	<u>\$ 3,562,766</u>

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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2018

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction
Assets				
Equity and Pooled Cash and Investments	\$ 6,775	\$ 84,468	\$ 5,413	\$ -
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-
Intergovernmental Receivable	-	-	-	1,019,472
Revenue in Lieu of Taxes Receivable	-	-	-	-
Total Assets	<u>\$ 6,775</u>	<u>\$ 84,468</u>	<u>\$ 5,413</u>	<u>\$ 1,019,472</u>
Liabilities				
Contracts Payable	\$ -	\$ -	\$ -	\$ 1,030,847
Retainage Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,030,847</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	66,400
Payment in Lieu of Taxes not Intended to Finance Current	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,400</u>
Fund Balances				
Restricted	-	84,468	5,413	-
Committed	-	-	-	-
Assigned	6,775	-	-	-
Unassigned	-	-	-	(77,775)
Total Fund Balances (Deficits)	<u>6,775</u>	<u>84,468</u>	<u>5,413</u>	<u>(77,775)</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 6,775</u>	<u>\$ 84,468</u>	<u>\$ 5,413</u>	<u>\$ 1,019,472</u>

Permanent Improvement	Countywide Public Safety Communications Project	JFS Capital Projects	The Venue TIF Fund	Total
\$ 9,354,109	\$ 2,141,990	\$ 2,128,296	\$ 165,373	\$ 13,886,424
49,533	-	-	-	49,533
-	-	-	-	1,019,472
-	-	-	215,918	215,918
<u>\$ 9,403,642</u>	<u>\$ 2,141,990</u>	<u>\$ 2,128,296</u>	<u>\$ 381,291</u>	<u>\$ 15,171,347</u>
\$ 169,927	\$ 997,355	\$ -	\$ -	\$ 2,198,129
49,533	-	-	-	49,533
<u>219,460</u>	<u>997,355</u>	<u>-</u>	<u>-</u>	<u>2,247,662</u>
-	-	-	-	66,400
-	-	-	215,918	215,918
<u>-</u>	<u>-</u>	<u>-</u>	<u>215,918</u>	<u>282,318</u>
-	1,144,635	2,128,296	165,373	3,528,185
9,184,182	-	-	-	9,184,182
-	-	-	-	6,775
-	-	-	-	(77,775)
<u>9,184,182</u>	<u>1,144,635</u>	<u>2,128,296</u>	<u>165,373</u>	<u>12,641,367</u>
<u>\$ 9,403,642</u>	<u>\$ 2,141,990</u>	<u>\$ 2,128,296</u>	<u>\$ 381,291</u>	<u>\$ 15,171,347</u>

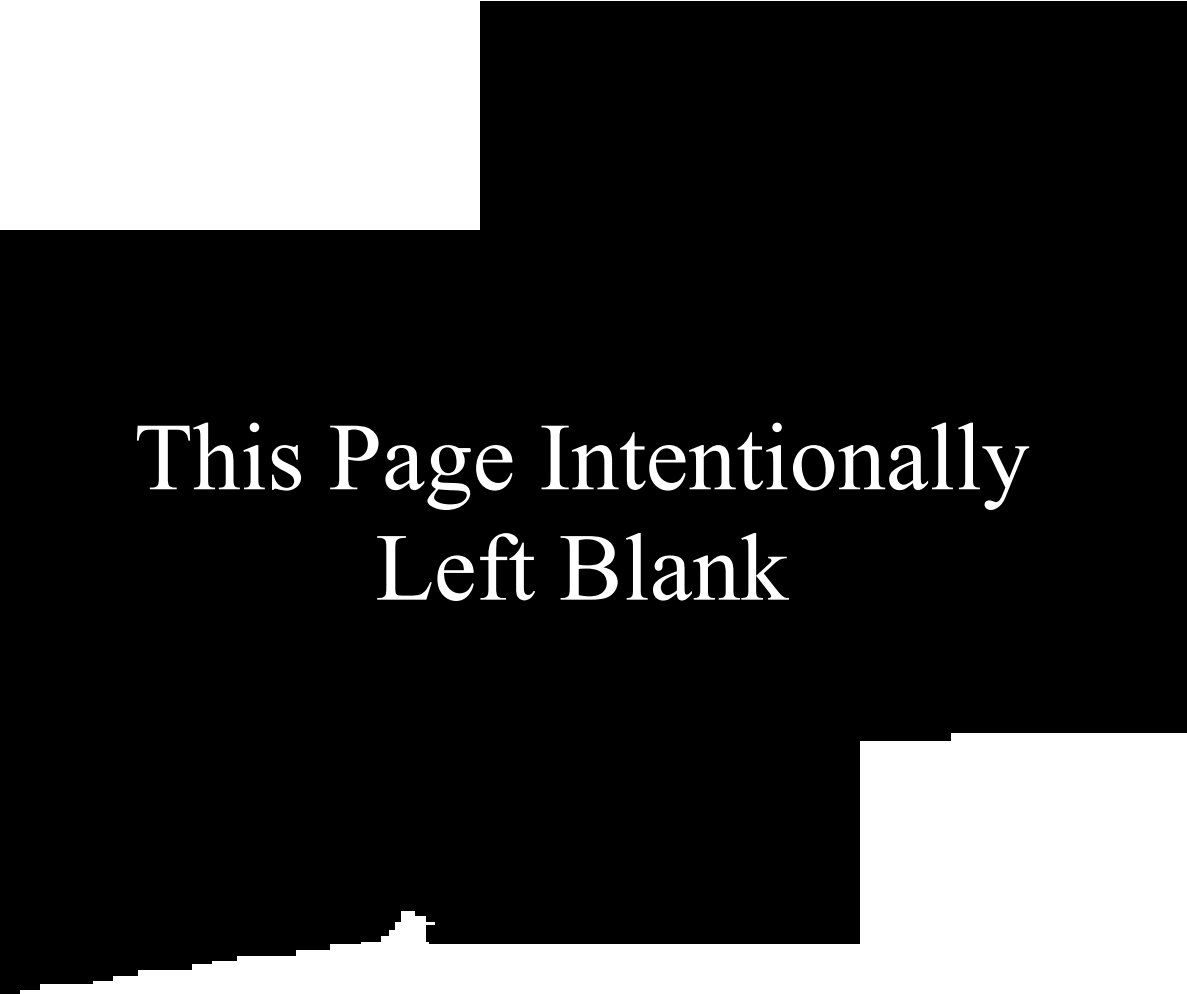
STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 589,113	\$ -	\$ -	\$ 589,113
Sales Taxes	4,014,642	-	-	4,014,642
Revenue in Lieu of Taxes	-	-	167,389	167,389
Charges for Services	9,507,980	-	-	9,507,980
Licenses and Permits	339,452	-	-	339,452
Fines and Forfeitures	443,408	-	-	443,408
Intergovernmental	21,571,584	-	6,267,654	27,839,238
Special Assessments	-	399,171	-	399,171
Interest	9,435	361	-	9,796
Other	604,830	-	53,892	658,722
Total Revenues	37,080,444	399,532	6,488,935	43,968,911
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,026,201	-	-	5,026,201
Judicial	3,296,263	-	-	3,296,263
Public Safety	7,240,246	-	-	7,240,246
Public Works	17,400,704	-	-	17,400,704
Health	833,105	-	-	833,105
Human Services	690,727	-	-	690,727
Capital Outlay	-	-	11,972,160	11,972,160
Debt Service:				
Principal Retirement	198,795	12,299,131	-	12,497,926
Interest and Fiscal Charges	-	638,810	97,994	736,804
Total Expenditures	34,686,041	12,937,941	12,070,154	59,694,136
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,394,403	(12,538,409)	(5,581,219)	(15,725,225)
Other Financing Sources				
General Obligation Bonds Issued	-	9,845,000	5,325,000	15,170,000
Issuance of OPWC Loans	-	-	466,066	466,066
Premium on Debt Issuance	-	196,112	-	196,112
Transfers In	-	2,386,362	4,500,000	6,886,362
Total Other Financing Sources	-	12,427,474	10,291,066	22,718,540
Net Change in Fund Balances	2,394,403	(110,935)	4,709,847	6,993,315
Fund Balances Beginning of Year	27,635,455	411,072	7,931,520	35,978,047
Fund Balances End of Year	\$ 30,029,858	\$ 300,137	\$ 12,641,367	\$ 42,971,362



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-
Charges for Services	-	-	71,865	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	339,087	2,114,349	-	428,331
Interest	-	-	-	-
Other	-	9,931	-	-
Total Revenues	<u>339,087</u>	<u>2,124,280</u>	<u>71,865</u>	<u>428,331</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	2,148,834	72,754	-
Public Works	-	-	-	453,808
Health	-	-	-	-
Human Services	304,871	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	<u>304,871</u>	<u>2,148,834</u>	<u>72,754</u>	<u>453,808</u>
Net Change in Fund Balances	34,216	(24,554)	(889)	(25,477)
Fund Balances Beginning of Year	<u>121,599</u>	<u>1,017,258</u>	<u>43,540</u>	<u>1,704,602</u>
Fund Balances End of Year	<u>\$ 155,815</u>	<u>\$ 992,704</u>	<u>\$ 42,651</u>	<u>\$ 1,679,125</u>

911 System	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 589,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,100	101,957	1,805,819	898,851	854,498
-	-	-	-	-	-	-
-	-	-	-	-	-	6,788
963,030	328,821	1,504,751	-	245,518	135,000	2,500
-	-	2,539	-	-	-	-
540	-	11,987	836	127,702	199,023	6,888
<u>1,552,683</u>	<u>328,821</u>	<u>1,520,377</u>	<u>102,793</u>	<u>2,179,039</u>	<u>1,232,874</u>	<u>870,674</u>
-	-	-	-	-	1,194,824	-
-	-	-	-	2,021,852	-	-
1,051,793	-	-	117,848	-	-	-
-	-	1,462,653	-	-	-	-
-	-	-	-	-	-	833,105
-	385,856	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,051,793</u>	<u>385,856</u>	<u>1,462,653</u>	<u>117,848</u>	<u>2,021,852</u>	<u>1,194,824</u>	<u>833,105</u>
500,890	(57,035)	57,724	(15,055)	157,187	38,050	37,569
<u>5,843,613</u>	<u>57,035</u>	<u>1,817,815</u>	<u>416,535</u>	<u>3,394,630</u>	<u>1,023,060</u>	<u>338,446</u>
<u>\$ 6,344,503</u>	<u>\$ -</u>	<u>\$ 1,875,539</u>	<u>\$ 401,480</u>	<u>\$ 3,551,817</u>	<u>\$ 1,061,110</u>	<u>\$ 376,015</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, 2018

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	4,014,642	-	-
Charges for Services	2,300	-	6,039	1,367,431	3,178
Licenses and Permits	-	-	111,725	-	-
Fines and Forfeitures	-	-	70,290	-	-
Intergovernmental	-	-	11,572,301	-	-
Interest	-	-	4,249	-	-
Other	-	-	130,187	989	-
Total Revenues	<u>2,300</u>	<u>-</u>	<u>15,909,433</u>	<u>1,368,420</u>	<u>3,178</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	4,397
Public Safety	-	-	-	1,008,469	-
Public Works	-	-	15,484,243	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	198,795	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>15,683,038</u>	<u>1,008,469</u>	<u>4,397</u>
Net Change in Fund Balances	2,300	-	226,395	359,951	(1,219)
Fund Balances Beginning of Year	<u>47,326</u>	<u>428</u>	<u>4,513,452</u>	<u>518,662</u>	<u>1,671</u>
Fund Balances End of Year	<u>\$ 49,626</u>	<u>\$ 428</u>	<u>\$ 4,739,847</u>	<u>\$ 878,613</u>	<u>\$ 452</u>

Real Estate Assessment	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,113
-	-	-	-	-	-	4,014,642
3,979,307	13,025	-	-	314,617	87,993	9,507,980
-	-	-	-	227,727	-	339,452
100	329,164	-	-	15,731	21,335	443,408
-	169,000	216,093	258,491	3,229,871	64,441	21,571,584
-	-	-	-	2,647	-	9,435
34,692	68,660	-	-	12,906	489	604,830
<u>4,014,099</u>	<u>579,849</u>	<u>216,093</u>	<u>258,491</u>	<u>3,803,499</u>	<u>174,258</u>	<u>37,080,444</u>
3,775,131	-	56,246	-	-	-	5,026,201
-	525,267	-	258,491	348,270	137,986	3,296,263
-	-	-	-	2,840,548	-	7,240,246
-	-	-	-	-	-	17,400,704
-	-	-	-	-	-	833,105
-	-	-	-	-	-	690,727
-	-	-	-	-	-	198,795
<u>3,775,131</u>	<u>525,267</u>	<u>56,246</u>	<u>258,491</u>	<u>3,188,818</u>	<u>137,986</u>	<u>34,686,041</u>
238,968	54,582	159,847	-	614,681	36,272	2,394,403
<u>2,887,963</u>	<u>285,171</u>	<u>56,738</u>	<u>-</u>	<u>3,268,041</u>	<u>277,870</u>	<u>27,635,455</u>
<u>\$ 3,126,931</u>	<u>\$ 339,753</u>	<u>\$ 216,585</u>	<u>\$ -</u>	<u>\$ 3,882,722</u>	<u>\$ 314,142</u>	<u>\$ 30,029,858</u>

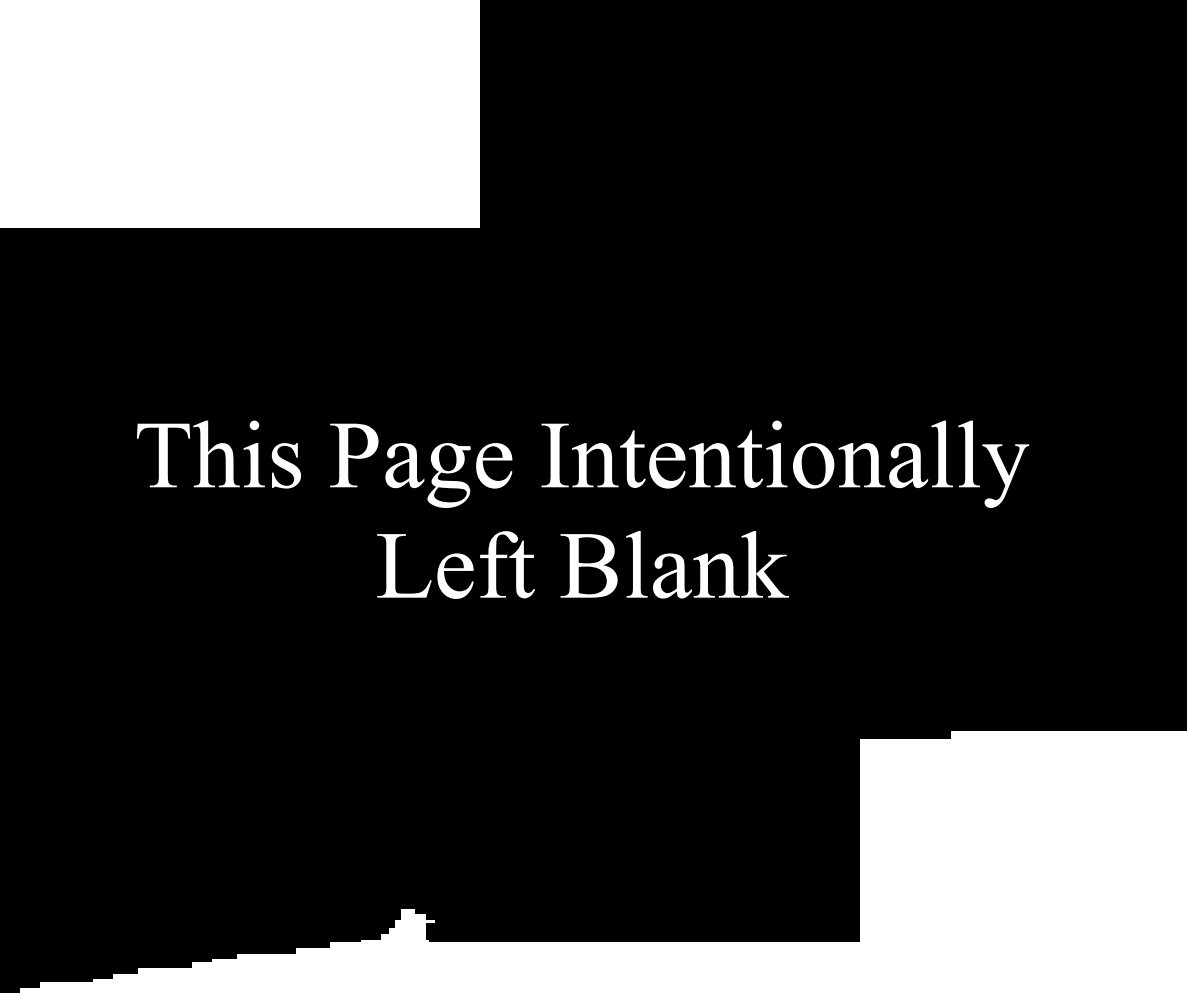
STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2018

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 399,171	\$ -	\$ 399,171
Interest	361	-	361
Total Revenues	<u>399,532</u>	<u>-</u>	<u>399,532</u>
Expenditures			
Debt Service:			
Principal Retirement	299,131	12,000,000	12,299,131
Interest and Fiscal Charges	125,396	513,414	638,810
Total Expenditures	<u>424,527</u>	<u>12,513,414</u>	<u>12,937,941</u>
Excess of Revenues Over Expenditures	(24,995)	(12,513,414)	(12,538,409)
Other Financing Sources			
General Obligation Bonds Issued	-	9,845,000	9,845,000
Premium on Debt Issuance	-	196,112	196,112
Transfers In	-	2,386,362	2,386,362
Total Other Financing Sources	<u>-</u>	<u>12,427,474</u>	<u>12,427,474</u>
Net Change in Fund Balances	(24,995)	(85,940)	(110,935)
Fund Balances Beginning of Year	<u>210,132</u>	<u>200,940</u>	<u>411,072</u>
Fund Balances End of Year	<u>\$ 185,137</u>	<u>\$ 115,000</u>	<u>\$ 300,137</u>



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2018

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues					
Revenue in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	5,580,120	687,534
Other	-	-	-	-	53,892
Total Revenues	-	-	-	5,580,120	741,426
Expenditures					
Current:					
Capital Outlay	-	-	-	5,657,895	2,565,367
Debt Service:					
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	-	-	5,657,895	2,565,367
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(77,775)	(1,823,941)
Other Financing Sources					
General Obligation Bonds Issued	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	466,066	-
Transfers In	-	-	-	-	4,500,000
Total Other Financing Sources	-	-	-	466,066	4,500,000
Net Change in Fund Balances	-	-	-	388,291	2,676,059
Fund Balances (Deficits) Beginning of Year	6,775	84,468	5,413	(466,066)	6,508,123
Fund Balances (Deficits) End of Year	\$ 6,775	\$ 84,468	\$ 5,413	\$ (77,775)	\$ 9,184,182

Countywide Public Safety Communications Project	JFS Capital Projects	The Venue TIF	Total
\$ -	\$ -	\$ 167,389	\$ 167,389
-	-	-	6,267,654
-	-	-	53,892
-	-	167,389	6,488,935
3,323,172	423,710	2,016	11,972,160
-	97,994	-	97,994
3,323,172	521,704	2,016	12,070,154
(3,323,172)	(521,704)	165,373	(5,581,219)
-	5,325,000	-	5,325,000
-	-	-	466,066
-	-	-	4,500,000
-	5,325,000	-	10,291,066
(3,323,172)	4,803,296	165,373	4,709,847
4,467,807	(2,675,000)	-	7,931,520
\$ 1,144,635	\$ 2,128,296	\$ 165,373	\$ 12,641,367

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2018*

Nonmajor Enterprise Funds

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2018

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 992,311	\$ 244,961	\$ 1,237,272
Cash and Cash Investments in Segregated Accounts	13,937	-	13,937
Accounts Receivable	56,710	-	56,710
Total Current Assets	<u>1,062,958</u>	<u>244,961</u>	<u>1,307,919</u>
Noncurrent Assets			
Depreciable Capital Assets, Net	<u>6,096,250</u>	<u>-</u>	<u>6,096,250</u>
Total Assets	<u>7,159,208</u>	<u>244,961</u>	<u>7,404,169</u>
Deferred Outflows of Resources			
Pension	23,264	-	23,264
OPEB	4,903	-	4,903
Total Deferred Outflows of Resources	<u>28,167</u>	<u>-</u>	<u>28,167</u>
Liabilities			
Current Liabilities			
Accounts Payable	31,080	-	31,080
Accrued Wages	6,413	-	6,413
Compensated Absences Payable	1,555	-	1,555
Intergovernmental Payable	1,778	1,016	2,794
Total Current Liabilities	<u>40,826</u>	<u>1,016</u>	<u>41,842</u>
Long-Term Liabilities			
Compensated Absences Payable - Net of Current Portion	8,898	-	8,898
Net Pension Liability	97,539	-	97,539
Net OPEB Liability	66,631	-	66,631
Total Long-Term Liabilities	<u>173,068</u>	<u>-</u>	<u>173,068</u>
Total Liabilities	<u>213,894</u>	<u>1,016</u>	<u>214,910</u>
Deferred Inflows of Resources			
Pension	36,794	-	36,794
OPEB	5,686	-	5,686
Total Deferred Inflows of Resources	<u>42,480</u>	<u>-</u>	<u>42,480</u>
Net Position			
Net Investment in Capital Assets	6,096,250	-	6,096,250
Unrestricted	834,751	243,945	1,078,696
Total Net Position	<u>\$ 6,931,001</u>	<u>\$ 243,945</u>	<u>\$ 7,174,946</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2018

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Operating Revenues			
Charges for Services	\$ 695,936	\$ 44,612	\$ 740,548
Other	1,080	800	1,880
Total Operating Revenues	<u>697,016</u>	<u>45,412</u>	<u>742,428</u>
Operating Expenses			
Personal Services	203,404	-	203,404
Contractual Services	258,018	-	258,018
Materials and Supplies	32,731	785	33,516
Depreciation	203,348	-	203,348
Other	-	36,258	36,258
Total Operating Expenses	<u>697,501</u>	<u>37,043</u>	<u>734,544</u>
Operating Income (Loss)	<u>(485)</u>	<u>8,369</u>	<u>7,884</u>
Non-Operating Revenues (Expenses)			
Operating Grants	<u>-</u>	<u>59,272</u>	<u>59,272</u>
Change in Net Position	<u>(485)</u>	<u>67,641</u>	<u>67,156</u>
Net Position Beginning of Year (Restated, See Note 2)	<u>6,931,486</u>	<u>176,304</u>	<u>7,107,790</u>
Net Position End of Year	<u>\$ 6,931,001</u>	<u>\$ 243,945</u>	<u>\$ 7,174,946</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2018

	Water	Sheriff's Webcheck	Total
<i>Cash Flows from Operating Activities</i>			
Cash Received from Customers	\$ 728,668	\$ 44,612	\$ 773,280
Cash Received from Other Operating Receipts	1,080	800	1,880
Cash Payments to Employees for Services and Benefits	(194,177)	-	(194,177)
Cash Payments to Suppliers for Goods and Services	(67,350)	(1,435)	(68,785)
Cash Payments for Contractual Services	(226,938)	-	(226,938)
Other Cash Payments	-	(35,242)	(35,242)
<i>Net Cash Provided by Operating Activities</i>	<u>241,283</u>	<u>8,735</u>	<u>250,018</u>
<i>Cash Flows from Noncapital Financing Activities</i>			
Operating Grants	-	59,272	59,272
<i>Cash Flows from Capital and Related Financing Activities</i>			
Payment for Capital Acquisitions	<u>(213,000)</u>	<u>-</u>	<u>(213,000)</u>
<i>Net Increase in Cash and Investments</i>	28,283	68,007	96,290
<i>Cash and Investments Beginning of Year</i>	<u>977,965</u>	<u>176,954</u>	<u>1,154,919</u>
<i>Cash and Investments End of Year</i>	<u><u>\$ 1,006,248</u></u>	<u><u>\$ 244,961</u></u>	<u><u>\$ 1,251,209</u></u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</i>			
<i>Operating Income (Loss)</i>	<u>\$ (485)</u>	<u>\$ 8,369</u>	<u>\$ 7,884</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</i>			
Depreciation Expense	203,348	-	203,348
Decrease in Assets:			
Accounts Receivable	32,732	-	32,732
Deferred Outflows - Pension/OPEB	27,817	-	27,817
Increase (Decrease) in Liabilities:			
Accounts Payable	(3,539)	(650)	(4,189)
Accrued Wages	774	-	774
Compensated Absences Payable	7,143	-	7,143
Intergovernmental Payable	183	1,016	1,199
Deferred Inflows - Pension/OPEB	16,095	-	16,095
Net Pension Liability	(46,375)	-	(46,375)
Net OPEB Liability	3,590	-	3,590
<i>Net Cash Provided by Operating Activities</i>	<u><u>\$ 241,283</u></u>	<u><u>\$ 8,735</u></u>	<u><u>\$ 250,018</u></u>

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2018*

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, 2018

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 5,098,020	\$ 2,043,257	\$ 7,141,277
Accounts Receivable	42,978	-	42,978
Prepaid Items	-	985,168	985,168
Total Assets	5,140,998	3,028,425	8,169,423
Deferred Outflows of Resources			
Pension	62,104	25,274	87,378
OPEB	9,807	4,903	14,710
Total Deferred Outflows of Resources	71,911	30,177	102,088
Liabilities			
Current Liabilities			
Accrued Wages	8,454	5,346	13,800
Intergovernmental Payable	2,219	1,500	3,719
Claims Payable	2,770,393	135,935	2,906,328
Total Current Liabilities	2,781,066	142,781	2,923,847
Long-Term Liabilities:			
Net Pension Liability	195,077	97,539	292,616
Net OPEB Liability	133,261	66,631	199,892
Claims Payable - Net of Current Portion	-	877,805	877,805
Compensated Absences Payable - Net of Current Portion	16,779	8,659	25,438
Total Long-Term Liabilities	345,117	1,050,634	1,395,751
Total Liabilities	3,126,183	1,193,415	4,319,598
Deferred Inflows of Resources			
Pension	48,476	24,270	72,746
OPEB	11,371	5,686	17,057
Total Deferred Inflows of Resources	59,847	29,956	89,803
Net Position			
Unrestricted	<u>\$ 2,026,879</u>	<u>\$ 1,835,231</u>	<u>\$ 3,862,110</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, 2018

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 21,626,988	\$ 1,119,337	\$ 22,746,325
Other	2,379,473	1,090,836	3,470,309
Total Operating Revenues	24,006,461	2,210,173	26,216,634
Operating Expenses			
Personal Services	270,627	153,652	424,279
Contractual Services	160,676	1,260,125	1,420,801
Claims	25,495,926	-	25,495,926
Change in Workers Compensation Estimate	-	(166,753)	(166,753)
Other	1,986	867,575	869,561
Total Operating Expenses	25,929,215	2,114,599	28,043,814
Change in Net Position	(1,922,754)	95,574	(1,827,180)
Net Position Beginning of Year (Restated, See Note 2)	3,949,633	1,739,657	5,689,290
Net Position End of Year	\$ 2,026,879	\$ 1,835,231	\$ 3,862,110

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2018

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 21,626,988	\$ 1,119,337	\$ 22,746,325
Cash Received from Other Operating Receipts	2,576,366	1,090,836	3,667,202
Cash Payments to Employees for Services and Benefits	(227,104)	(135,861)	(362,965)
Cash Payments for Claims	(24,733,664)	(96,156)	(24,829,820)
Cash Payments for Contractual Services	(160,676)	(1,075,145)	(1,235,821)
Cash Payments for Other Operating Expenses	(1,986)	(867,575)	(869,561)
Net Cash Provided by (Used for) Operating Activities	(920,076)	35,436	(884,640)
Net Increase (Decrease) in Cash and Investments	(920,076)	35,436	(884,640)
Cash and Investments Beginning of Year	6,018,096	2,007,821	8,025,917
Cash and Investments End of Year	\$ 5,098,020	\$ 2,043,257	\$ 7,141,277
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$ (1,922,754)	\$ 95,574	\$ (1,827,180)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Decrease in Assets:			
Accounts Receivable	196,893	-	196,893
Prepays	-	184,980	184,980
Deferred Outflows - Pension/OPEB	69,984	29,668	99,652
Increase (Decrease) in Liabilities:			
Accrued Wages	1,523	1,180	2,703
Compensated Absences Payable	736	1,298	2,034
Intergovernmental Payable	352	379	731
Claims Payable	762,262	(262,909)	499,353
Deferred Inflows - Pension/OPEB	56,501	28,051	84,552
Net Pension Liability	(92,751)	(46,375)	(139,126)
Net OPEB Liability	7,178	3,590	10,768
Net Cash Provided By (Used for) Operating Activities	\$ (920,076)	\$ 35,436	\$ (884,640)

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2018*

Private Purpose Trust Funds

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Private Purpose Trust Funds

December 31, 2018

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

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2018

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

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STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Undivided General Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 15,760,592	\$ 426,617,990	\$ 429,756,169	\$ 12,622,413
Taxes Receivable	372,737,332	398,391,909	372,737,332	398,391,909
Special Assessments Receivable	16,940,598	-	768,950	16,171,648
Total Assets	<u>\$ 405,438,522</u>	<u>\$ 825,009,899</u>	<u>\$ 803,262,451</u>	<u>\$ 427,185,970</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 405,438,522</u>	<u>\$ 395,669,281</u>	<u>\$ 373,921,833</u>	<u>\$ 427,185,970</u>
Undivided Personal Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 250,184	\$ 248,230	\$ 1,954
Taxes Receivable	1,655,507	-	1,655,507	-
Total Assets	<u>\$ 1,655,507</u>	<u>\$ 250,184</u>	<u>\$ 1,903,737</u>	<u>\$ 1,954</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 1,655,507</u>	<u>\$ 564</u>	<u>\$ 1,654,117</u>	<u>\$ 1,954</u>
Undivided Estate Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	<u>\$ 810,344</u>	<u>\$ 17,588</u>	<u>\$ 4,702</u>	<u>\$ 823,230</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 810,344</u>	<u>\$ 12,886</u>	<u>\$ -</u>	<u>\$ 823,230</u>
Local Government				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 9,616,419	\$ 9,616,419	\$ -
Intergovernmental Receivable	3,203,268	4,342,884	3,203,268	4,342,884
Total Assets	<u>\$ 3,203,268</u>	<u>\$ 13,959,303</u>	<u>\$ 12,819,687</u>	<u>\$ 4,342,884</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 3,203,268</u>	<u>\$ 4,342,884</u>	<u>\$ 3,203,268</u>	<u>\$ 4,342,884</u>
Library and Local Government Support				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 12,799,216	\$ 12,799,216	\$ -
Intergovernmental Receivable	6,117,564	6,552,267	6,117,564	6,552,267
Total Assets	<u>\$ 6,117,564</u>	<u>\$ 19,351,483</u>	<u>\$ 18,916,780</u>	<u>\$ 6,552,267</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 6,117,564</u>	<u>\$ 6,552,267</u>	<u>\$ 6,117,564</u>	<u>\$ 6,552,267</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2018

	Balance 1/1/18	Additions	Reductions	Balance 12/31/18
Court Agency				
Assets:				
Cash and Investments in Segregated Accounts	\$ 2,287,437	\$ 75,267,010	\$ 75,619,339	\$ 1,935,108
Liabilities:				
Deposits Held and Due to Others	\$ 2,287,437	\$ 75,267,010	\$ 75,619,339	\$ 1,935,108
Other Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 14,057,894	\$ 90,795,961	\$ 90,475,423	\$ 14,378,432
Cash and Investments in Segregated Accounts	110,841	62,704	-	173,545
Taxes Receivable	6,954,231	7,130,004	6,954,231	7,130,004
Intergovernmental Receivable	1,791,113	1,809,838	1,791,113	1,809,838
Total Assets	\$ 22,914,079	\$ 99,798,507	\$ 99,220,767	\$ 23,491,819
Liabilities:				
Intergovernmental Payable	\$ 5,201,926	\$ 3,887,035	\$ 3,877,965	\$ 5,210,996
Undistributed Monies	16,832,546	7,383,129	7,055,283	17,160,392
Deposits Held and Due to Others	879,607	282,093	41,269	1,120,431
Total Liabilities	\$ 22,914,079	\$ 11,552,257	\$ 10,974,517	\$ 23,491,819
All Agency Funds				
Assets:				
Equity in Pooled Cash and Investments	\$ 30,628,830	\$ 540,097,358	\$ 542,900,159	\$ 27,826,029
Cash and Investments in Segregated Accounts	2,398,278	75,329,714	75,619,339	2,108,653
Taxes Receivable	381,347,070	405,521,913	381,347,070	405,521,913
Special Assessments Receivable	16,940,598	-	768,950	16,171,648
Intergovernmental Receivable	11,111,945	12,704,989	11,111,945	12,704,989
Total Assets	\$ 442,426,721	\$ 1,033,653,974	\$ 1,011,747,463	\$ 464,333,232
Liabilities:				
Intergovernmental Payable	\$ 422,427,131	\$ 410,464,917	\$ 388,774,747	\$ 444,117,301
Deposits Held and Due to Others	3,167,044	75,549,103	75,660,608	3,055,539
Undistributed Monies	16,832,546	7,383,129	7,055,283	17,160,392
Total Liabilities	\$ 442,426,721	\$ 493,397,149	\$ 471,490,638	\$ 464,333,232

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 14,200,000	\$ 14,200,000	\$ 14,531,910	\$ 331,910
Charges for Services	9,815,000	9,815,000	12,098,347	2,283,347
Licenses and Permits	38,000	38,000	37,575	(425)
Fines and Forfeitures	400,000	400,000	367,602	(32,398)
Intergovernmental	9,260,000	9,260,000	9,858,170	598,170
Interest	2,200,000	2,200,000	2,583,143	383,143
Rentals	400,000	400,000	451,551	51,551
Other	400,000	400,000	821,052	421,052
Total Revenues	36,713,000	36,713,000	40,749,350	4,036,350
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,230,052	2,094,918	1,998,894	96,024
Materials and Supplies	45,216	46,014	32,754	13,260
Contractual Services	5,471,579	5,877,683	5,000,739	876,944
Capital Outlay	822,137	1,380,947	1,172,964	207,983
Other	2,719,323	2,861,674	2,616,644	245,030
Total Commissioners' Office	11,288,307	12,261,236	10,821,995	1,439,241
County Auditor				
Personal Services	961,398	961,398	939,410	21,988
Materials and Supplies	9,152	9,152	5,302	3,850
Contractual Services	367,315	367,315	365,713	1,602
Capital Outlay	50,000	50,000	36,989	13,011
Other	3,917	3,917	1,450	2,467
Total County Auditor	1,391,782	1,391,782	1,348,864	42,918
County Treasurer				
Personal Services	669,129	669,129	627,925	41,204
Materials and Supplies	14,218	14,218	12,788	1,430
Contractual Services	337,499	337,499	324,189	13,310
Capital Outlay	8,000	8,000	7,788	212
Other	8,258	8,258	5,455	2,803
Total County Treasurer	1,037,104	1,037,104	978,145	58,959
Recorder				
Personal Services	611,136	611,136	573,618	37,518
Contractual Services	15,000	15,000	15,000	-
Capital Outlay	7,050	7,050	50	7,000
Other	802	802	459	343
Total Recorder	633,988	633,988	589,127	44,861
Board of Elections				
Personal Services	1,820,763	1,844,834	1,789,332	55,502
Materials and Supplies	97,912	97,912	61,613	36,299
Contractual Services	602,695	600,695	566,497	34,198
Capital Outlay	75,000	94,724	94,712	12
Other	20,162	22,162	18,831	3,331
Total Board of Elections	2,616,532	2,660,327	2,530,985	129,342

(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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$ 1,589,055	\$ 1,589,055	\$ 1,412,821	\$ 176,234
Materials and Supplies	24,166	24,166	15,384	8,782
Contractual Services	1,026,911	1,026,911	897,469	129,442
Capital Outlay	510,005	610,005	465,599	144,406
Other	25,000	25,000	13,070	11,930
Total Data Processing	3,175,137	3,275,137	2,804,343	470,794
Buildings and Grounds Maintenance				
Personal Services	698,677	586,177	552,142	34,035
Materials and Supplies	1,126,486	1,098,986	1,030,360	68,626
Contractual Services	658,088	798,088	730,342	67,746
Capital Outlay	-	343,000	3,000	340,000
Other	600	600	92	508
Total Buildings and Grounds Maintenance	2,483,851	2,826,851	2,315,936	510,915
Total General Government - Legislative and Executive	22,626,701	24,086,425	21,389,395	2,697,030
General Government - Judicial				
Court of Appeals				
Materials and Supplies	116,111	86,111	85,771	340
Contractual Services	133,373	159,373	148,299	11,074
Capital Outlay	-	4,000	4,000	-
Other	21,946	21,946	21,936	10
Total Court of Appeals	271,430	271,430	260,006	11,424
Common Pleas Court				
Personal Services	4,007,907	3,955,982	3,882,743	73,239
Materials and Supplies	133,853	173,287	165,470	7,817
Contractual Services	567,075	572,987	564,180	8,807
Capital Outlay	17,470	34,951	34,894	57
Other	57,047	44,745	43,225	1,520
Total Common Pleas Court	4,783,352	4,781,952	4,690,512	91,440
Common Pleas Jury Commission				
Personal Services	139,079	140,479	138,852	1,627
Juvenile Court				
Personal Services	3,209,193	3,101,193	3,047,724	53,469
Materials and Supplies	47,731	112,731	109,477	3,254
Contractual Services	321,055	291,055	269,982	21,073
Capital Outlay	5,245	78,245	68,409	9,836
Other	28,315	28,315	24,074	4,241
Total Juvenile Court	3,611,539	3,611,539	3,519,666	91,873
Probate Court				
Personal Services	971,589	1,004,921	1,003,121	1,800
Materials and Supplies	14,680	15,500	15,491	9
Contractual Services	81,319	62,069	59,971	2,098
Capital Outlay	12,543	13,643	12,538	1,105
Other	22,947	7,446	7,443	3
Total Probate Court	1,103,078	1,103,579	1,098,564	5,015

(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, 2018*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	\$ 1,812,507	\$ 1,812,507	\$ 1,729,994	\$ 82,513
Materials and Supplies	26,267	30,267	29,979	288
Contractual Services	267,026	263,026	255,492	7,534
Other	500	500	500	-
Total Clerk of Courts	2,106,300	2,106,300	2,015,965	90,335
Public Defender				
Other	-	450	-	450
Municipal Court				
Personal Services	312,696	333,668	315,982	17,686
Contractual Services	115,409	115,409	95,409	20,000
Total Municipal Court	428,105	449,077	411,391	37,686
Total General Government - Judicial	12,442,883	12,464,806	12,134,956	329,850
Public Safety				
Coroner				
Personal Services	703,495	703,495	681,085	22,410
Materials and Supplies	35,440	35,440	26,234	9,206
Contractual Services	286,746	286,746	282,188	4,558
Other	13,527	13,527	5,206	8,321
Total Coroner	1,039,208	1,039,208	994,713	44,495
Total Public Safety	1,039,208	1,039,208	994,713	44,495
Human Services				
Veteran's Service Commission				
Personal Services	976,472	1,037,439	999,768	37,671
Materials and Supplies	52,344	102,344	53,812	48,532
Contractual Services	307,508	282,738	183,940	98,798
Capital Outlay	16,545	33,749	22,391	11,358
Other	1,516,015	1,412,615	1,356,299	56,316
Total Veteran's Service Commission	2,868,884	2,868,885	2,616,210	252,675
Total Human Services	2,868,884	2,868,885	2,616,210	252,675
Debt Service:				
Principal Retirement	700,000	523,638	-	523,638
Total Expenditures	39,677,676	40,982,962	37,135,274	3,847,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,964,676)	(4,269,962)	3,614,076	7,884,038
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	37,266	37,266
Refund of Prior Year Expenditures	-	-	2,675,000	2,675,000
Transfers In	425,000	425,000	-	(425,000)
Transfers Out	(2,210,000)	(6,886,362)	(6,886,362)	-
Total Other Financing Sources (Uses)	(1,785,000)	(6,461,362)	(4,174,096)	2,287,266
Net Change in Fund Balance	(4,749,676)	(10,731,324)	(560,020)	10,171,304
Fund Balance at Beginning of Year	9,202,369	9,202,369	9,202,369	-
Prior Year Encumbrances Appropriated	2,924,582	2,924,582	2,924,582	-
Fund Balance at End of Year	\$ 7,377,275	\$ 1,395,627	\$ 11,566,931	\$ 10,171,304

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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 29,500,000	\$ 29,500,000	\$ 30,378,105	\$ 878,105
Charges for Services	1,664,121	1,664,121	1,336,178	(327,943)
Intergovernmental	18,312,970	18,312,970	20,989,800	2,676,830
Other	592,400	592,400	1,032,713	440,313
Total Revenues	<u>50,069,491</u>	<u>50,069,491</u>	<u>53,736,796</u>	<u>3,667,305</u>
Expenditures				
Current:				
Health				
Personal Services	27,753,407	27,283,199	26,668,058	615,141
Materials and Supplies	1,581,830	1,563,282	1,202,394	360,888
Contractual Services	5,209,631	4,847,660	3,814,222	1,033,438
Capital Outlay	1,121,520	1,431,081	812,171	618,910
Other	18,230,908	18,972,074	17,858,832	1,113,242
Total Expenditures	<u>53,897,296</u>	<u>54,097,296</u>	<u>50,355,677</u>	<u>3,741,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,827,805)</u>	<u>(4,027,805)</u>	<u>3,381,119</u>	<u>7,408,924</u>
Other Financing Uses				
Transfers Out	(200,000)	-	-	-
Net Change in Fund Balance	(4,027,805)	(4,027,805)	3,381,119	7,408,924
Fund Balance Beginning of Year	39,285,090	39,285,090	39,285,090	-
Prior Year Encumbrances Appropriated	<u>615,932</u>	<u>615,932</u>	<u>615,932</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 35,873,217</u>	<u>\$ 35,873,217</u>	<u>\$ 43,282,141</u>	<u>\$ 7,408,924</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 6,077,025	\$ 6,077,025	\$ 6,113,667	\$ 36,642
Intergovernmental	23,844,505	23,844,505	21,973,910	(1,870,595)
Other	22,500	22,500	256,193	233,693
Total Revenues	<u>29,944,030</u>	<u>29,944,030</u>	<u>28,343,770</u>	<u>(1,600,260)</u>
Expenditures				
Current:				
Health				
Personal Services	3,517,246	3,517,246	3,325,974	191,272
Materials and Supplies	47,839	62,477	60,301	2,176
Contractual Services	32,450,196	30,635,558	30,523,363	112,195
Capital Outlay	317,583	117,583	33,826	83,757
Other	1,477,834	1,477,834	1,371,103	106,731
Total Expenditures	<u>37,810,698</u>	<u>35,810,698</u>	<u>35,314,567</u>	<u>496,131</u>
Net Change in Fund Balance	(7,866,668)	(5,866,668)	(6,970,797)	(1,104,129)
Fund Balance Beginning of Year	4,600,455	4,600,455	4,600,455	-
Prior Year Encumbrances Appropriated	<u>5,524,924</u>	<u>5,524,924</u>	<u>5,524,924</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,258,711</u>	<u>\$ 4,258,711</u>	<u>\$ 3,154,582</u>	<u>\$ (1,104,129)</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 9,626,251	\$ 9,626,251	\$ 8,558,322	\$ (1,067,929)
Charges for Services	1,200,000	1,200,000	1,352,643	152,643
Intergovernmental	12,105,827	12,105,827	18,194,648	6,088,821
Other	14,000	14,000	255,446	241,446
Total Revenues	<u>22,946,078</u>	<u>22,946,078</u>	<u>28,361,059</u>	<u>5,414,981</u>
Expenditures				
Current:				
Human Services				
Personal Services	4,729,544	4,804,544	4,790,685	13,859
Materials and Supplies	63,346	64,346	32,338	32,008
Contractual Services	10,727,512	10,547,512	9,642,787	904,725
Capital Outlay	22,000	137,000	111,494	25,506
Other	11,141,754	15,630,754	14,197,562	1,433,192
Total Expenditures	<u>26,684,156</u>	<u>31,184,156</u>	<u>28,774,866</u>	<u>2,409,290</u>
Net Change in Fund Balance	(3,738,078)	(8,238,078)	(413,807)	7,824,271
Fund Balance Beginning of Year	12,137,307	12,137,307	12,137,307	-
Prior Year Encumbrances Appropriated	<u>3,098,660</u>	<u>3,098,660</u>	<u>3,098,660</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,497,889</u>	<u>\$ 6,997,889</u>	<u>\$ 14,822,160</u>	<u>\$ 7,824,271</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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 35,230,000	\$ 35,230,000	\$ 35,088,479	\$ (141,521)
Other	740,000	740,000	796,432	56,432
Total Revenues	<u>35,970,000</u>	<u>35,970,000</u>	<u>35,884,911</u>	<u>(85,089)</u>
Expenditures				
Current:				
Human Services				
Personal Services	27,237,641	27,127,641	26,918,103	209,538
Materials and Supplies	377,865	388,865	388,764	101
Contractual Services	6,232,530	6,307,530	6,303,857	3,673
Capital Outlay	50,000	449,000	439,900	9,100
Other	2,744,105	2,819,105	2,786,616	32,489
Total Expenditures	<u>36,642,141</u>	<u>37,092,141</u>	<u>36,837,240</u>	<u>254,901</u>
Net Change in Fund Balance	(672,141)	(1,122,141)	(952,329)	169,812
Fund Balance Beginning of Year	500,217	500,217	500,217	-
Prior Year Encumbrances Appropriated	<u>1,254,500</u>	<u>1,254,500</u>	<u>1,254,500</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,082,576</u>	<u>\$ 632,576</u>	<u>\$ 802,388</u>	<u>\$ 169,812</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, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Permissive Sales Tax	\$ 27,500,000	\$ 27,500,000	\$ 29,231,631	\$ 1,731,631
Charges for Services	-	-	148,775	148,775
Other	-	-	360,246	360,246
Total Revenues	<u>27,500,000</u>	<u>27,500,000</u>	<u>29,740,652</u>	<u>2,240,652</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	4,419,000	4,419,000	4,419,000	-
Capital Outlay	1,126,425	1,126,425	1,094,586	31,839
Total General Government - Legislative and Executive	<u>5,545,425</u>	<u>5,545,425</u>	<u>5,513,586</u>	<u>31,839</u>
General Government - Judicial				
Common Pleas Court				
Capital Outlay	78,687	78,687	76,200	2,487
Probate Court				
Capital Outlay	49,386	49,386	49,384	2
Family Court				
Capital Outlay	57,635	63,868	63,868	-
Total General Government - Judicial	<u>185,708</u>	<u>191,941</u>	<u>189,452</u>	<u>2,489</u>
Public Safety				
Prosecuting Attorney				
Personal Services	3,757,573	3,837,439	3,794,243	43,196
Materials and Supplies	46,441	46,441	46,353	88
Contractual Services	25,000	25,000	21,579	3,421
Other	230,059	150,193	150,193	-
Total Prosecuting Attorney	<u>4,059,073</u>	<u>4,059,073</u>	<u>4,012,368</u>	<u>46,705</u>
Public Defender				
Personal Services	1,901,734	1,871,734	1,812,482	59,252
Materials and Supplies	7,813	37,813	11,911	25,902
Contractual Services	12,930	12,930	12,688	242
Other	23,176	23,176	21,238	1,938
Total Public Defender	<u>1,945,653</u>	<u>1,945,653</u>	<u>1,858,319</u>	<u>87,334</u>
Sheriff				
Personal Services	16,990,984	16,968,316	15,965,591	1,002,725
Materials and Supplies	1,242,775	1,442,775	1,278,323	164,452
Contractual Services	4,274,907	4,074,907	3,794,970	279,937
Other	187,038	209,706	209,145	561
Total Sheriff	<u>22,695,704</u>	<u>22,695,704</u>	<u>21,248,029</u>	<u>1,447,675</u>
Total Public Safety	<u>28,700,430</u>	<u>28,700,430</u>	<u>27,118,716</u>	<u>1,581,714</u>
Total Expenditures	<u>34,431,563</u>	<u>34,437,796</u>	<u>32,821,754</u>	<u>1,616,042</u>
Net Change in Fund Balance	(6,931,563)	(6,937,796)	(3,081,102)	3,856,694
Fund Balance Beginning of Year	7,007,169	7,007,169	7,007,169	-
Prior Year Encumbrances Appropriated	787,980	787,980	787,980	-
Fund Balance End of Year	<u>\$ 863,586</u>	<u>\$ 857,353</u>	<u>\$ 4,714,047</u>	<u>\$ 3,856,694</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 23,729,000	\$ 28,327,849	\$ 4,598,849
Special Assessments	307,925	377,479	69,554
Other Operating Revenues	-	223,032	223,032
Total Revenues	<u>24,036,925</u>	<u>28,928,360</u>	<u>4,891,435</u>
Expenses			
Personal Services	6,500,000	5,800,630	699,370
Contractual Services	15,262,043	12,485,716	2,776,327
Materials and Supplies	1,597,248	1,440,783	156,465
Other Operating Expenses	141,745	137,229	4,516
Capital Outlay	16,627,974	8,236,964	8,391,010
Total Expenses	<u>40,129,010</u>	<u>28,101,322</u>	<u>12,027,688</u>
Operating Income (Loss)	(16,092,085)	827,038	16,919,123
Non-Operating Revenues (Expenses)			
Principal Retirement	(7,508,471)	(5,159,477)	2,348,994
Interest and Fiscal Charges	(51,489)	(1,702,029)	(1,650,540)
Capital Contributions	-	1,597,820	1,597,820
Advances Out	(648)	(648)	-
Total Non-Operating Revenues (Expenses)	<u>(7,560,608)</u>	<u>(5,264,334)</u>	<u>2,296,274</u>
Change in Fund Equity	(23,652,693)	(4,437,296)	19,215,397
Fund Equity Beginning of Year	18,649,662	18,649,662	-
Prior Year Encumbrances Appropriated	<u>11,807,083</u>	<u>11,807,083</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 6,804,052</u>	<u>\$ 26,019,449</u>	<u>\$ 19,215,397</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,600,000	\$ 2,445,551	\$ (154,449)
Other	-	10,195	10,195
Total Revenues	<u>2,600,000</u>	<u>2,455,746</u>	<u>(144,254)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,760,096	1,558,315	201,781
Materials and Supplies	40,346	30,212	10,134
Contractual Services	223,073	218,194	4,879
Capital Outlay	30,000	5,725	24,275
Other	16,286	14,649	1,637
Total Expenditures	<u>2,069,801</u>	<u>1,827,095</u>	<u>242,706</u>
Net Change in Fund Balance	530,199	628,651	98,452
Fund Balance Beginning of Year	1,319,530	1,319,530	-
Prior Year Encumbrances Appropriated	<u>5,929</u>	<u>5,929</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,855,658</u>	<u>\$ 1,954,110</u>	<u>\$ 98,452</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, 2018

	<i>Recorder's Equipment</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 350,000	\$ 337,194	\$ (12,806)
Other	-	383	383
Total Revenues	<u>350,000</u>	<u>337,577</u>	<u>(12,423)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	95,057	67,648	27,409
Materials and Supplies	37,762	24,981	12,781
Contractual Services	277,969	190,266	87,703
Capital Outlay	67,000	66,690	310
Other	552	552	-
Total Expenditures	<u>478,340</u>	<u>350,137</u>	<u>128,203</u>
Net Change in Fund Balance	(128,340)	(12,560)	115,780
Fund Balance Beginning of Year	110,264	110,264	-
Prior Year Encumbrances Appropriated	<u>18,076</u>	<u>18,076</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 115,780</u>	<u>\$ 115,780</u>

	<i>Unclaimed Money</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 224,148	\$ 224,148
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	113,345	113,324	21
Net Change in Fund Balance	(113,345)	110,824	224,169
Fund Balance Beginning of Year	1,068,364	1,068,364	-
Prior Year Encumbrances Appropriated	<u>113,345</u>	<u>113,345</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,068,364</u>	<u>\$ 1,292,533</u>	<u>\$ 224,169</u>

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, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 830,500	\$ 892,854	\$ 62,354
Other	-	3,549	3,549
Total Revenues	<u>830,500</u>	<u>896,403</u>	<u>65,903</u>
Expenditures			
Current:			
Public Safety			
Personal Services	700,000	624,863	75,137
Materials and Supplies	13,595	11,310	2,285
Contractual Services	137,886	136,762	1,124
Capital Outlay	84,000	79,822	4,178
Other	4,376	3,545	831
Total Expenditures	<u>939,857</u>	<u>856,302</u>	<u>83,555</u>
Net Change in Fund Balance	(109,357)	40,101	149,458
Fund Balance Beginning of Year	1,487,353	1,487,353	-
Prior Year Encumbrances Appropriated	<u>9,358</u>	<u>9,358</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,387,354</u>	<u>\$ 1,536,812</u>	<u>\$ 149,458</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 4,268,311	\$ 4,462,455	\$ 194,144
Intergovernmental	395,000	680,116	285,116
Other	2,000	42,372	40,372
Total Revenues	<u>4,665,311</u>	<u>5,184,943</u>	<u>519,632</u>
Expenditures			
Current:			
Public Safety			
Personal Services	3,885,330	3,737,149	148,181
Materials and Supplies	94,253	77,138	17,115
Contractual Services	590,575	463,616	126,959
Capital Outlay	56,157	46,144	10,013
Other	15,394	12,299	3,095
Total Expenditures	<u>4,641,709</u>	<u>4,336,346</u>	<u>305,363</u>
Net Change in Fund Balance	23,602	848,597	824,995
Fund Balance Beginning of Year	2,221,391	2,221,391	-
Prior Year Encumbrances Appropriated	<u>142,288</u>	<u>142,288</u>	-
Fund Balance End of Year	<u>\$ 2,387,281</u>	<u>\$ 3,212,276</u>	<u>\$ 824,995</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

<i>Victim Assistance</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 320,996	\$ 316,432	\$ (4,564)
Expenditures			
Current:			
Human Services			
Personal Services	303,576	303,576	-
Other	1,295	1,295	-
Total Expenditures	<u>304,871</u>	<u>304,871</u>	<u>-</u>
Net Change in Fund Balance	16,125	11,561	(4,564)
Fund Balance Beginning of Year	<u>102,251</u>	<u>102,251</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 118,376</u>	<u>\$ 113,812</u>	<u>\$ (4,564)</u>
<i>Youth Services</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,307,317	\$ 2,114,349	\$ (192,968)
Other	104	9,931	9,827
Total Revenues	<u>2,307,421</u>	<u>2,124,280</u>	<u>(183,141)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	1,604,445	1,383,515	220,930
Materials and Supplies	46,100	22,326	23,774
Contractual Services	1,116,063	1,093,031	23,032
Capital Outlay	52,000	41,737	10,263
Other	79,313	44,114	35,199
Total Expenditures	<u>2,897,921</u>	<u>2,584,723</u>	<u>313,198</u>
Deficiency of Revenues Under Expenditures	<u>(590,500)</u>	<u>(460,443)</u>	<u>130,057</u>
Other Financing Sources (Uses)			
Transfers In	515,078	-	(515,078)
Transfers Out	(707,998)	-	707,998
Total Other Financing Sources (Uses)	<u>(192,920)</u>	<u>-</u>	<u>192,920</u>
Net Change in Fund Balance	(783,420)	(460,443)	322,977
Fund Balance Beginning of Year	<u>696,519</u>	<u>696,519</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>428,483</u>	<u>428,483</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 341,582</u>	<u>\$ 664,559</u>	<u>\$ 322,977</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, 2018

<i>Pass Through Grants</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 31,553	\$ 70,607	\$ 39,054
Expenditures			
Current			
Public Safety			
Other	72,754	72,754	-
Net Change in Fund Balance	(41,201)	(2,147)	39,054
Fund Balance Beginning of Year	41,201	41,201	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 39,054</u>	<u>\$ 39,054</u>

<i>HOME Program</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,642,400	\$ 481,288	\$ (1,161,112)
Other	-	80,711	80,711
Total Revenues	<u>1,642,400</u>	<u>561,999</u>	<u>(1,080,401)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	1,792,388	996,536	795,852
Net Change in Fund Balance	(149,988)	(434,537)	(284,549)
Fund Deficit Beginning of Year	(350,640)	(350,640)	-
Prior Year Encumbrances Appropriated	500,628	500,628	-
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (284,549)</u>	<u>\$ (284,549)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 661,399	\$ 589,113	\$ (72,286)
Intergovernmental	786,601	944,015	157,414
Other	-	540	540
Total Revenues	<u>1,448,000</u>	<u>1,533,668</u>	<u>85,668</u>
Expenditures			
Current:			
Public Safety			
Personal Services	495,300	453,832	41,468
Materials and Supplies	30,287	13,424	16,863
Contractual Services	675,702	628,779	46,923
Capital Outlay	504,487	473,374	31,113
Other	45,266	39,487	5,779
Total Expenditures	<u>1,751,042</u>	<u>1,608,896</u>	<u>142,146</u>
Net Change in Fund Balance	(303,042)	(75,228)	227,814
Fund Balance Beginning of Year	5,250,743	5,250,743	-
Prior Year Encumbrances Appropriated	<u>485,742</u>	<u>485,742</u>	-
Fund Balance End of Year	<u>\$ 5,433,443</u>	<u>\$ 5,661,257</u>	<u>\$ 227,814</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, 2018

Child Assault Prosecution			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 328,821	\$ 328,821	\$ -
Expenditures			
Current:			
Human Services			
Personal Services	385,856	385,856	-
Net Change in Fund Balance	(57,035)	(57,035)	-
Fund Balance Beginning of Year	57,035	57,035	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Community Development			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 1,100	\$ 1,100
Intergovernmental	4,035,353	1,621,004	(2,414,349)
Interest	-	2,539	2,539
Other	-	124,548	124,548
Total Revenues	<u>4,035,353</u>	<u>1,749,191</u>	<u>(2,286,162)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	3,940,536	1,832,089	2,108,447
Capital Outlay	25,000	-	25,000
Other	71,200	2,150	69,050
Total Expenditures	<u>4,036,736</u>	<u>1,834,239</u>	<u>2,202,497</u>
Net Change in Fund Balance	(1,383)	(85,048)	(83,665)
Fund Deficit Beginning of Year	(288,990)	(288,990)	-
Prior Year Encumbrances Appropriated	<u>557,414</u>	<u>557,414</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 267,041</u>	<u>\$ 183,376</u>	<u>\$ (83,665)</u>

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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 99,362	\$ 34,362
Other	-	836	836
Total Revenues	<u>65,000</u>	<u>100,198</u>	<u>35,198</u>
Expenditures			
Current:			
Public Safety			
Personal Services	124,789	113,394	11,395
Materials and Supplies	11,526	6,025	5,501
Contractual Services	12,000	11,000	1,000
Other	4,000	886	3,114
Total Expenditures	<u>152,315</u>	<u>131,305</u>	<u>21,010</u>
Net Change in Fund Balance	(87,315)	(31,107)	56,208
Fund Balance Beginning of Year	408,597	408,597	-
Prior Year Encumbrances Appropriated	<u>5,526</u>	<u>5,526</u>	-
Fund Balance End of Year	<u>\$ 326,808</u>	<u>\$ 383,016</u>	<u>\$ 56,208</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,799,000	\$ 1,796,912	\$ (2,088)
Intergovernmental	52,544	245,518	192,974
Other	88,000	127,702	39,702
Total Revenues	<u>1,939,544</u>	<u>2,170,132</u>	<u>230,588</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,470,165	1,092,412	377,753
Materials and Supplies	117,809	64,937	52,872
Contractual Services	814,079	699,521	114,558
Capital Outlay	405,436	236,252	169,184
Other	287,085	219,221	67,864
Total Expenditures	<u>3,094,574</u>	<u>2,312,343</u>	<u>782,231</u>
Net Change in Fund Balance	(1,155,030)	(142,211)	1,012,819
Fund Balance Beginning of Year	2,995,300	2,995,300	-
Prior Year Encumbrances Appropriated	<u>291,642</u>	<u>291,642</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,131,912</u>	<u>\$ 3,144,731</u>	<u>\$ 1,012,819</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,690,000	\$ 898,851	\$ (791,149)
Intergovernmental	-	135,000	135,000
Other	-	212,222	212,222
Total Revenues	<u>1,690,000</u>	<u>1,246,073</u>	<u>(443,927)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	982,774	880,167	102,607
Materials and Supplies	10,315	4,605	5,710
Contractual Services	408,145	253,894	154,251
Capital Outlay	62,500	60,988	1,512
Other	524,730	9,265	515,465
Total Expenditures	<u>1,988,464</u>	<u>1,208,919</u>	<u>779,545</u>
Net Change in Fund Balance	(298,464)	37,154	335,618
Fund Balance Beginning of Year	1,009,224	1,009,224	-
Prior Year Encumbrances Appropriated	<u>15,970</u>	<u>15,970</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 726,730</u>	<u>\$ 1,062,348</u>	<u>\$ 335,618</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 810,000	\$ 843,858	\$ 33,858
Fines and Forfeitures	-	6,788	6,788
Intergovernmental	-	2,500	2,500
Other	2,000	6,888	4,888
Total Revenues	<u>812,000</u>	<u>860,034</u>	<u>48,034</u>
Expenditures			
Current:			
Health			
Personal Services	734,639	555,792	178,847
Materials and Supplies	95,364	93,306	2,058
Contractual Services	219,611	212,257	7,354
Other	10,610	6,726	3,884
Total Expenditures	<u>1,060,224</u>	<u>868,081</u>	<u>192,143</u>
Net Change in Fund Balance	(248,224)	(8,047)	240,177
Fund Balance Beginning of Year	330,746	330,746	-
Prior Year Encumbrances Appropriated	<u>24,584</u>	<u>24,584</u>	-
Fund Balance End of Year	<u>\$ 107,106</u>	<u>\$ 347,283</u>	<u>\$ 240,177</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, 2018

<i>Immobilization and Impoundment</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 500	\$ 2,300	\$ 1,800
<i>Net Change in Fund Balance</i>	500	2,300	1,800
<i>Fund Balance Beginning of Year</i>	47,326	47,326	-
<i>Fund Balance End of Year</i>	<u>\$ 47,826</u>	<u>\$ 49,626</u>	<u>\$ 1,800</u>

<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>	<u>\$ 428</u>	<u>\$ 428</u>	<u>\$ -</u>

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 3,970,000	\$ 4,014,642	\$ 44,642
Charges for Services	7,800	8,039	239
Licenses and Permits	100,000	111,725	11,725
Fines and Forfeitures	82,000	69,657	(12,343)
Intergovernmental	11,995,000	11,417,245	(577,755)
Interest	1,000	4,249	3,249
Other	25,000	145,303	120,303
Total Revenues	16,180,800	15,770,860	(409,940)
Expenditures			
Current:			
Public Works			
Personal Services	6,305,500	6,144,015	161,485
Materials and Supplies	2,555,275	2,479,508	75,767
Contractual Services	1,786,014	1,775,999	10,015
Capital Outlay	8,033,858	7,519,414	514,444
Other	47,654	43,245	4,409
Total Public Works	18,728,301	17,962,181	766,120
Debt Service			
Principal Retirement	198,800	198,795	5
Total Expenditures	18,927,101	18,160,976	766,125
Net Change in Fund Balance	(2,746,301)	(2,390,116)	356,185
Fund Balance Beginning of Year	484,122	484,122	-
Prior Year Encumbrances Appropriated	2,262,179	2,262,179	-
Fund Balance End of Year	\$ -	\$ 356,185	\$ 356,185

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

	<i>Jail Commissary</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,010,000	\$ 1,311,888	\$ 301,888
Other	-	989	989
Total Revenues	<u>1,010,000</u>	<u>1,312,877</u>	<u>302,877</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	532,494	530,060	2,434
Contractual Services	520,810	513,650	7,160
Capital Outlay	58,727	48,475	10,252
Total Expenditures	<u>1,112,031</u>	<u>1,092,185</u>	<u>19,846</u>
Net Change in Fund Balance	(102,031)	220,692	322,723
Fund Balance Beginning of Year	326,171	326,171	-
Prior Year Encumbrances Appropriated	<u>102,032</u>	<u>102,032</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 326,172</u>	<u>\$ 648,895</u>	<u>\$ 322,723</u>

	<i>Probate Court Conduct Business</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,500	\$ 3,178	\$ (2,322)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	3,500	3,213	287
Contractual Services	1,776	1,218	558
Capital Outlay	200	-	200
Other	1,345	1,342	3
Total Expenditures	<u>6,821</u>	<u>5,773</u>	<u>1,048</u>
Net Change in Fund Balance	(1,321)	(2,595)	(1,274)
Fund Balance Beginning of Year	350	350	-
Prior Year Encumbrances Appropriated	<u>1,321</u>	<u>1,321</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ 350</u>	<u>\$ (924)</u>	<u>\$ (1,274)</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, 2018

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,925,000	\$ 3,979,307	\$ 54,307
Fines and Forfeitures	-	100	100
Other	25,000	34,692	9,692
Total Revenues	<u>3,950,000</u>	<u>4,014,099</u>	<u>64,099</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,878,282	2,845,682	32,600
Materials and Supplies	28,309	25,013	3,296
Contractual Services	803,009	714,929	88,080
Capital Outlay	1,347,729	1,346,305	1,424
Other	84,933	77,394	7,539
Total Expenditures	<u>5,142,262</u>	<u>5,009,323</u>	<u>132,939</u>
Net Change in Fund Balance	(1,192,262)	(995,224)	197,038
Fund Balance Beginning of Year	1,892,857	1,892,857	-
Prior Year Encumbrances Appropriated	<u>1,270,800</u>	<u>1,270,800</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,971,395</u>	<u>\$ 2,168,433</u>	<u>\$ 197,038</u>

	Sheriff's Litter Patrol		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Other	-	527	527
Total Revenues	<u>95,000</u>	<u>95,527</u>	<u>527</u>
Expenditures			
Current:			
Public Safety			
Personal Services	78,179	75,696	2,483
Materials and Supplies	14,297	14,297	-
Capital Outlay	3,000	3,000	-
Total Expenditures	<u>95,476</u>	<u>92,993</u>	<u>2,483</u>
Net Change in Fund Balance	(476)	2,534	3,010
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	<u>476</u>	<u>476</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 3,010</u>	<u>\$ 3,010</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 47,926	\$ 12,926
Intergovernmental	1,651,275	1,585,749	(65,526)
Other	-	5,129	5,129
Total Revenues	<u>1,686,275</u>	<u>1,638,804</u>	<u>(47,471)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	1,162,699	1,002,657	160,042
Materials and Supplies	62,118	39,839	22,279
Contractual Services	259,570	217,292	42,278
Capital Outlay	2,200		2,200
Other	32,317	9,873	22,444
Total Expenditures	<u>1,518,904</u>	<u>1,269,661</u>	<u>249,243</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>167,371</u>	<u>369,143</u>	<u>201,772</u>
Other Financing Sources (Uses)			
Advances Out	<u>(73,425)</u>	<u>-</u>	<u>73,425</u>
Net Change in Fund Balance	<u>93,946</u>	<u>369,143</u>	<u>275,197</u>
Fund Balance Beginning of Year	<u>263,756</u>	<u>263,756</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>5,735</u>	<u>5,735</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 363,437</u>	<u>\$ 638,634</u>	<u>\$ 275,197</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, 2018

	Bureau of Justice Assistance Block Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 318,974	\$ 230,167	\$ (88,807)
Interest	-	76	76
Total Revenues	<u>318,974</u>	<u>230,243</u>	<u>(88,731)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	194,498	39,665	154,833
Materials and Supplies	48,224	39,328	8,896
Contractual Services	35,295	-	35,295
Capital Outlay	47,525	36,395	11,130
Other	52,892	5,314	47,578
Total Expenditures	<u>378,434</u>	<u>120,702</u>	<u>257,732</u>
Net Change in Fund Balance	(59,460)	109,541	169,001
Fund Balance Beginning of Year	3,744	3,744	-
Prior Year Encumbrances Appropriated	<u>56,212</u>	<u>56,212</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 496</u>	<u>\$ 169,497</u>	<u>\$ 169,001</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, 2018

Disaster Services - HAZMAT			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 70,000	\$ 65,000	\$ (5,000)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	34,088	17,300	16,788
Contractual Services	38,060	35,780	2,280
Capital Outlay	111,618	60,032	51,586
Other	35,607	18,111	17,496
Total Expenditures	219,373	131,223	88,150
Net Change in Fund Balance	(149,373)	(66,223)	83,150
Fund Balance Beginning of Year	109,982	109,982	-
Prior Year Encumbrances Appropriated	69,372	69,372	-
Fund Balance End of Year	\$ 29,981	\$ 113,131	\$ 83,150

House Arrest			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 4,082	\$ 4,082
Expenditures			
Current:			
Public Safety			
Contractual Services	22,247	22,247	-
Net Change in Fund Balance	(22,247)	(18,165)	4,082
Fund Balance Beginning of Year	267,114	267,114	-
Prior Year Encumbrances Appropriated	3,247	3,247	-
Fund Balance End of Year	\$ 248,114	\$ 252,196	\$ 4,082

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

<i>State Probation Supervision Fees</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 34,554	\$ (446)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	10,668	4,657	6,011
Contractual Services	22,020	20,401	1,619
Capital Outlay	2,312	2,312	-
Total Expenditures	35,000	27,370	7,630
Net Change in Fund Balance	-	7,184	7,184
Fund Balance Beginning of Year	142,150	142,150	-
Fund Balance End of Year	\$ 142,150	\$ 149,334	\$ 7,184

<i>Indigent Drivers</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,500	\$ 6,372	\$ 2,872
Expenditures			
Current			
General Government - Judicial			
Contractual Services	18,914	17,914	1,000
Net Change in Fund Balance	(15,414)	(11,542)	3,872
Fund Balance Beginning of Year	16,098	16,098	-
Fund Balance End of Year	\$ 684	\$ 4,556	\$ 3,872

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,000	\$ 5,277	\$ 2,277
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,000	-	2,000
Net Change in Fund Balance	1,000	5,277	4,277
Fund Balance Beginning of Year	17,699	17,699	-
Fund Balance End of Year	<u>\$ 18,699</u>	<u>\$ 22,976</u>	<u>\$ 4,277</u>

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 151,504	\$ 139,901	\$ (11,603)
Expenditures			
Current:			
Public Safety			
Personal Services	160,225	139,734	20,491
Net Change in Fund Balance	(8,721)	167	8,888
Fund Balance Beginning of Year	8,721	8,721	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 8,888</u>	<u>\$ 8,888</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 220,000	\$ 218,710	\$ (1,290)
Expenditures			
Current:			
Public Safety			
Personal Services	19,400	-	19,400
Contractual Services	249,600	249,600	-
Total Expenditures	<u>269,000</u>	<u>249,600</u>	<u>19,400</u>
Net Change in Fund Balance	(49,000)	(30,890)	18,110
Fund Balance Beginning of Year	321,626	321,626	-
Prior Year Encumbrances Appropriated	<u>49,000</u>	<u>49,000</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 321,626</u>	<u>\$ 339,736</u>	<u>\$ 18,110</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, 2018

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 230,000	\$ 295,201	\$ 65,201
Other	-	1,720	1,720
Total Revenues	<u>230,000</u>	<u>296,921</u>	<u>66,921</u>
Expenditures			
Current:			
Public Safety			
Personal Services	307,750	275,877	31,873
Materials and Supplies	26,401	21,086	5,315
Contractual Services	35,085	30,999	4,086
Capital Outlay	15,000	11,044	3,956
Other	20,264	13,348	6,916
Total Expenditures	<u>404,500</u>	<u>352,354</u>	<u>52,146</u>
Net Change in Fund Balance	(174,500)	(55,433)	119,067
Fund Balance Beginning of Year	246,113	246,113	-
Prior Year Encumbrances Appropriated	<u>21,001</u>	<u>21,001</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 92,614</u>	<u>\$ 211,681</u>	<u>\$ 119,067</u>
	Juvenile Justice		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 325,000	\$ 249,797	\$ (75,203)
Other	500	5,530	5,030
Total Revenues	<u>325,500</u>	<u>255,327</u>	<u>(70,173)</u>
Expenditures			
Current:			
General Government - Judicial			
Juvenile Justice Grants			
Personal Services	90,000	72,645	17,355
Materials and Supplies	70,000	500	69,500
Contractual Services	800,473	511,129	289,344
Other	71,436	19,284	52,152
Total Expenditures	<u>1,031,909</u>	<u>603,558</u>	<u>428,351</u>
Net Change In Fund Balance	(706,409)	(348,231)	358,178
Fund Balance Beginning of Year	803,585	803,585	-
Prior Year Encumbrances Appropriated	<u>96,909</u>	<u>96,909</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 194,085</u>	<u>\$ 552,263</u>	<u>\$ 358,178</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, 2018

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 11,800	\$ 13,025	\$ 1,225
Fines and Forfeitures	355,000	325,781	(29,219)
Intergovernmental	169,000	169,000	-
Other	10,000	68,660	58,660
Total Revenues	<u>545,800</u>	<u>576,466</u>	<u>30,666</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	158,700	153,175	5,525
Materials and Supplies	332,997	317,508	15,489
Contractual Services	182,336	182,194	142
Other	7,990	7,282	708
Total Expenditures	<u>682,023</u>	<u>660,159</u>	<u>21,864</u>
Net Change in Fund Balance	(136,223)	(83,693)	52,530
Fund Balance Beginning of Year	204,936	204,936	-
Prior Year Encumbrances Appropriated	<u>96,974</u>	<u>96,974</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 165,687</u>	<u>\$ 218,217</u>	<u>\$ 52,530</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, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 17,500	\$ 14,610	\$ (2,890)
Intergovernmental	57,178	64,441	7,263
Other	-	324	324
Total Revenues	<u>74,678</u>	<u>79,375</u>	<u>4,697</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	50,789	50,583	206
Materials and Supplies	13,126	1,955	11,171
Contractual Services	7,555	5,987	1,568
Other	17,955	11,948	6,007
Total Expenditures	<u>89,425</u>	<u>70,473</u>	<u>18,952</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,747)	8,902	23,649
Other Financing Sources (Uses)			
Advances Out	<u>(4,431)</u>	-	4,431
Net Change in Fund Balance	(19,178)	8,902	28,080
Fund Balance Beginning of Year	57,106	57,106	-
Prior Year Encumbrances Appropriated	<u>1,477</u>	<u>1,477</u>	-
Fund Balance End of Year	<u>\$ 39,405</u>	<u>\$ 67,485</u>	<u>\$ 28,080</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, 2018

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 51,503	\$ (13,497)
Other	-	165	165
Total Revenues	<u>65,000</u>	<u>51,668</u>	<u>(13,332)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	52,400	45,797	6,603
Materials and Supplies	1,000	482	518
Contractual Services	9,350	8,880	470
Capital Outlay	100	-	100
Other	3,021	1,960	1,061
Total Expenditures	<u>65,871</u>	<u>57,119</u>	<u>8,752</u>
Net Change in Fund Balance	(871)	(5,451)	(4,580)
Fund Balance Beginning of Year	11,441	11,441	-
Prior Year Encumbrances Appropriated	<u>871</u>	<u>871</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,441</u>	<u>\$ 6,861</u>	<u>\$ (4,580)</u>

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 20,000	\$ 21,838	\$ 1,838
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	21,061	18,061	3,000
Net Change in Fund Balance	(1,061)	3,777	4,838
Fund Balance Beginning of Year	35,050	35,050	-
Prior Year Encumbrances Appropriated	<u>2,061</u>	<u>2,061</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 36,050</u>	<u>\$ 40,888</u>	<u>\$ 4,838</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, 2018

Probate Court Security Grant			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 19,245	\$ (755)
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	25,800	22,981	2,819
Other	700	305	395
Total Expenditures	26,500	23,286	3,214
Net Change in Fund Balance	(6,500)	(4,041)	2,459
Fund Balance Beginning of Year	148,772	148,772	-
Prior Year Encumbrances Appropriated	1,500	1,500	-
Fund Balance End of Year	\$ 143,772	\$ 146,231	\$ 2,459

Sheriff Law Enforcement			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 240,000	\$ 11,160	\$ (228,840)
Licenses and Permits	210,000	229,274	19,274
Intergovernmental	383,153	383,153	-
Interest	500	2,571	2,071
Total Revenues	833,653	626,158	(207,495)
Expenditures			
Current:			
Public Safety			
Personal Services	365,272	213,861	151,411
Materials and Supplies	33,229	26,794	6,435
Contractual Services	457,259	195,321	261,938
Capital Outlay	44,000	44,000	-
Other	170,536	136,369	34,167
Total Expenditures	1,070,296	616,345	453,951
Net Change in Fund Balance	(236,643)	9,813	246,456
Fund Balance Beginning of Year	708,122	708,122	-
Prior Year Encumbrances Appropriated	136,748	136,748	-
Fund Balance End of Year	\$ 608,227	\$ 854,683	\$ 246,456

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

Board of Election Special Election			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 216,093	\$ 216,093	\$ -
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	204,846	-	204,846
Materials and Supplies	7,893	6,479	1,414
Contractual Services	57,994	48,097	9,897
Other	2,098	1,670	428
Total General Government - Judicial	272,831	56,246	216,585
Net Change in Fund Balance	(56,738)	159,847	216,585
Fund Balance Beginning of Year	56,738	56,738	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 216,585</u>	<u>\$ 216,585</u>

Probate Court Elder Justice Innovation Grant			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 312,550	\$ 258,491	\$ (54,059)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	233,278	179,323	53,955
Materials and Supplies	2,158	2,158	-
Contractual Services	55,199	55,199	-
Other	21,915	21,811	104
Total Expenditures	312,550	258,491	54,059
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

	<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>	<u>\$ 11,272</u>	<u>\$ 11,272</u>	<u>\$ -</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

	<i>Special Assessment Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Special Assessments	\$ 450,000	\$ 397,726	\$ (52,274)
Interest	-	361	361
<i>Total Revenues</i>	<u>\$ 450,000</u>	<u>\$ 398,087</u>	<u>\$ (51,913)</u>
<i>Expenditures</i>			
Debt Service			
Principal Retirement	450,000	297,686	152,314
Interest and Fiscal Charges	-	125,396	(125,396)
<i>Total Expenditures</i>	<u>450,000</u>	<u>423,082</u>	<u>26,918</u>
<i>Net Change in Fund Balance</i>	-	(24,995)	(24,995)
<i>Fund Balance Beginning of Year</i>	<u>210,133</u>	<u>210,133</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 210,133</u>	<u>\$ 185,138</u>	<u>\$ (24,995)</u>

	<i>General Obligation Bond Retirement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Expenditures</i>			
Debt Service			
Principal Retirement	\$ 12,000,000	\$ 12,000,000	\$ -
Interest and Fiscal Charges	513,414	513,414	-
<i>Total Expenditures</i>	<u>12,513,414</u>	<u>12,513,414</u>	<u>-</u>
<i>Other Financing Source</i>			
General Obligation Bonds Issued	9,880,804	9,845,000	(35,804)
Premium on Debt Issued	196,112	196,112	-
Transfers In	2,331,362	2,386,362	55,000
<i>Total Other Financing Sources (Uses)</i>	<u>12,408,278</u>	<u>12,427,474</u>	<u>19,196</u>
<i>Net Change in Fund Balance</i>	(105,136)	(85,940)	19,196
<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>\$ 95,804</u>	<u>\$ 115,000</u>	<u>\$ 19,196</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, 2018

	<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>Board of Developmental Disabilities Capital</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Other Financing Sources</i>			
Transfers In	\$ 200,000	\$ -	\$ (200,000)
<i>Net Change in Fund Balance</i>	200,000	-	(200,000)
<i>Fund Balance Beginning of Year</i>	84,468	84,468	-
<i>Fund Balance End of Year</i>	<u>\$ 284,468</u>	<u>\$ 84,468</u>	<u>\$ (200,000)</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>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

	<i>Engineer's Construction</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 13,224,123	\$ 4,804,358	\$ (8,419,765)
Expenditures			
Capital Outlay			
Capital Outlay	13,224,123	5,270,424	7,953,699
Excess (Deficiency) of Revenues Under Expenditures	-	(466,066)	(466,066)
Other Financing Sources			
Proceeds of OPWC Loans	-	466,066	466,066
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 680,015	\$ 687,534	\$ 7,519
Other	-	53,892	53,892
Total Revenues	680,015	741,426	61,411
Expenditures			
Capital Outlay			
Capital Outlay	6,728,789	4,697,490	2,031,299
Deficiency of Revenues Under Expenditures	(6,048,774)	(3,956,064)	2,092,710
Other Financing Sources			
Transfers In	-	4,500,000	4,500,000
Net Change in Fund Balance	(6,048,774)	543,936	6,592,710
Fund Balance Beginning of Year	4,656,890	4,656,890	-
Prior Year Encumbrances Appropriated	2,078,789	2,078,789	-
Fund Balance End of Year	<u>\$ 686,905</u>	<u>\$ 7,279,615</u>	<u>\$ 6,592,710</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, 2018

Countywide Public Safety Communications System Project Fund			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay	\$ 4,467,807	\$ 4,467,807	\$ -
Net Change in Fund Balance	(4,467,807)	(4,467,807)	-
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	4,467,807	4,467,807	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

JFS Midtown Building Project Fund			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay	\$ 5,227,006	\$ 4,930,210	\$ 296,796
Debt Service:			
Interest and Fiscal Charges	97,994	97,994	-
Total Expenditures	<u>5,325,000</u>	<u>5,028,204</u>	<u>296,796</u>
Other Financing Sources (Uses)			
General Obligation Bonds Issued	5,325,000	5,325,000	-
Net Change in Fund Balance	-	296,796	296,796
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 296,796</u>	<u>\$ 296,796</u>

The Venue - TIF Fund			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Revenue in Lieu of Taxes	\$ 167,389	\$ 167,389	\$ -
Expenditures			
Capital Outlay	167,389	2,016	\$ 165,373
Net Change in Fund Balance	-	165,373	(165,373)
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 165,373</u>	<u>\$ (165,373)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 718,700	\$ 730,104	\$ 11,404
Other Operating Revenues	750	1,080	330
Total Revenues	<u>719,450</u>	<u>731,184</u>	<u>11,734</u>
Expenses			
Personal Services	205,600	194,177	11,423
Contractual Services	532,559	485,229	47,330
Materials and Supplies	72,313	67,615	4,698
Other Operating Expenses	5,882	2,000	3,882
Capital Outlay	470,450	8,539	461,911
Total Expenses	<u>1,286,804</u>	<u>757,560</u>	<u>529,244</u>
Change in Fund Equity	(567,354)	(26,376)	540,978
Fund Equity Beginning of Year	924,839	924,839	-
Prior Year Encumbrances Appropriated	<u>37,755</u>	<u>37,755</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 395,240</u>	<u>\$ 936,218</u>	<u>\$ 540,978</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, 2018

	<i>Sheriff's Webcheck Service</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 70,000	\$ 44,612	\$ (25,388)
Other Operating Revenues		800	800
Total Revenues	<u>70,000</u>	<u>45,412</u>	<u>(24,588)</u>
Expenses			
Personal Services	14,000	-	14,000
Contractual Services	1,000	-	1,000
Materials and Supplies	12,000	1,435	10,565
Other Operating Expenses	72,893	50,265	22,628
Total Expenses	<u>99,893</u>	<u>51,700</u>	<u>48,193</u>
Other Financing Sources			
Intergovernmental	<u>42,000</u>	<u>59,272</u>	<u>17,272</u>
Change in Fund Equity	12,107	52,984	40,877
Fund Equity Beginning of Year	171,062	171,062	-
Prior Year Encumbrances Appropriated	<u>5,893</u>	<u>5,893</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 189,062</u>	<u>\$ 229,939</u>	<u>\$ 40,877</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, 2018*

<i>Self Insurance</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 21,150,000	\$ 21,626,988	\$ 476,988
Other Operating Revenues	1,350,000	2,576,366	1,226,366
Total Revenues	<u>22,500,000</u>	<u>24,203,354</u>	<u>1,703,354</u>
Expenses			
Personal Services	245,500	227,104	18,396
Contractual Services	61,255	164,234	(102,979)
Claims	27,118,817	26,206,135	912,682
Materials and Supplies	2,443	-	2,443
Other Operating Expenses	2,639	1,986	653
Total Expenses	<u>27,430,654</u>	<u>26,599,459</u>	<u>831,195</u>
Change in Fund Equity	(4,930,654)	(2,396,105)	2,534,549
Fund Equity Beginning of Year	5,123,614	5,123,614	-
Prior Year Encumbrances Appropriated	<u>894,482</u>	<u>894,482</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 1,087,442</u>	<u>\$ 3,621,991</u>	<u>\$ 2,534,549</u>
 <i>Workers' Compensation</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,100,000	\$ 1,119,337	\$ 19,337
Other Operating Revenues	175,000	1,090,836	915,836
Total Revenues	<u>1,275,000</u>	<u>2,210,173</u>	<u>935,173</u>
Expenses			
Personal Services	156,000	135,861	20,139
Contractual Services	1,159,494	1,129,320	30,174
Claims	96,156	96,156	-
Materials and Supplies	1,025	25	1,000
Other Operating Expenses	883,130	869,274	13,856
Total Expenses	<u>2,295,805</u>	<u>2,230,636</u>	<u>65,169</u>
Change in Fund Equity	(1,020,805)	(20,463)	1,000,342
Fund Equity Beginning of Year	1,948,540	1,948,540	-
Prior Year Encumbrances Appropriated	<u>59,282</u>	<u>59,282</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 987,017</u>	<u>\$ 1,987,359</u>	<u>\$ 1,000,342</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2018

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

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

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Statistical Section

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
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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.

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

Revenue Capacity

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

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S11
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	S12
Principal Tax Payers – Real Estate Tax – Current and Nine Years Ago.....	S13
Principal Tax Payers – Public Utility Tangible Personal Property Tax – Current and Nine Years Ago.....	S14
Sales Tax Revenue by Industry – Current and Previous Year.....	S15
Special Assessments Billed and Collected – Last Ten Years.....	S16

Debt Capacity

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

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

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

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

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

Demographic and Economic Information

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

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

Operating Information

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

Government Employees by Function – Last Ten Years.....	S21
Operating Indicators by Function – Last Ten Years.....	S22
Capital Asset Indicators by Function – Last Ten Years.....	S23

STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	<u>2018</u>	<u>2017 Restated</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 189,470,791	\$ 192,673,550	\$ 191,715,022	\$ 185,091,691	\$ 182,605,662	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990	\$ 160,060,611	\$ 153,723,551
Restricted										
Capital Projects	1,239,571	676,768	7,471,923	6,025,095	4,151,556	2,154,475	1,421,349	1,953,786	429,126	144,126
Debt Service	1,193,120	1,721,154	1,939,829	2,164,426	2,016,418	1,872,150	2,516,891	5,668,451	5,858,317	2,932,354
Other Purposes	155,308,252	151,073,369	150,840,605	138,314,223	142,553,390	138,382,551	131,044,509	117,859,466	115,699,339	102,232,991
Unrestricted	(125,969,045)	(122,361,376)	(55,313,098)	(50,082,364)	(50,641,493)	26,976,357	22,870,631	21,706,774	27,684,015	26,287,989
<i>Total Governmental Activity Net Position</i>	<u>221,242,689</u>	<u>223,783,465</u>	<u>296,654,281</u>	<u>281,513,071</u>	<u>280,685,533</u>	<u>349,414,636</u>	<u>334,932,238</u>	<u>313,344,467</u>	<u>309,731,408</u>	<u>285,321,011</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	127,251,487	122,294,843	116,729,837	115,107,013	113,564,772	112,729,100	100,316,438	100,562,933	99,885,543	97,890,013
Unrestricted	<u>28,759,618</u>	<u>29,228,099</u>	<u>33,562,456</u>	<u>27,427,800</u>	<u>24,279,638</u>	<u>23,282,172</u>	<u>23,795,764</u>	<u>19,271,750</u>	<u>17,549,742</u>	<u>17,209,308</u>
<i>Total Business-Type Activity Net Position</i>	<u>156,011,105</u>	<u>151,522,942</u>	<u>150,292,293</u>	<u>142,534,813</u>	<u>137,844,410</u>	<u>136,011,272</u>	<u>124,112,202</u>	<u>119,834,683</u>	<u>117,435,285</u>	<u>115,099,321</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	316,722,278	314,968,393	308,444,859	300,198,704	296,170,434	292,758,203	277,395,296	266,718,923	259,946,154	251,613,564
Restricted	157,740,943	153,471,291	160,252,357	146,503,744	148,721,364	142,409,176	134,982,749	125,481,703	105,309,740	105,309,741
Unrestricted	(97,209,427)	(93,133,277)	(21,750,642)	(22,654,564)	(26,361,855)	50,258,529	46,666,395	40,978,524	45,233,757	43,497,297
<i>Total Primary Government</i>	<u>\$ 377,253,794</u>	<u>\$ 375,306,407</u>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>	<u>\$ 418,529,943</u>	<u>\$ 485,425,908</u>	<u>\$ 459,044,440</u>	<u>\$ 433,179,150</u>	<u>\$ 427,166,693</u>	<u>\$ 400,420,332</u>

Source: Stark County Auditor

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

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

Note: GASB 75 was implemented in 2018 and caused a restatement for 2017. 2016 and prior do not reflect the implementation of GASB 75.

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Program Revenues	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 16,014,178	\$ 16,172,175	\$ 15,054,999	\$ 13,998,456	\$ 13,698,401	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274	\$ 11,541,299	\$ 13,364,708
Judicial	6,048,329	6,138,189	6,362,009	6,620,890	6,676,677	6,682,698	7,130,497	6,240,407	7,129,824	5,742,269
Public Safety	8,786,280	7,669,355	5,589,413	5,462,101	5,361,434	5,460,231	5,029,504	4,370,523	4,783,600	4,414,237
Public Works	189,154	311,298	130,914	144,494	168,201	148,295	114,917	114,353	107,248	115,664
Health	2,222,830	2,653,555	1,729,079	1,902,404	1,756,557	1,791,957	1,387,900	1,331,491	1,360,410	2,093,756
Human Services	1,366,950	1,423,884	1,301,167	1,225,577	1,454,155	1,217,553	1,341,447	1,281,782	1,194,941	1,210,993
Intergovernmental	-	-	-	-	-	-	78,097	81,672	81,650	77,913
<i>Total Charges for Services</i>	<u>34,627,721</u>	<u>34,368,456</u>	<u>30,167,581</u>	<u>29,353,922</u>	<u>29,115,425</u>	<u>29,177,437</u>	<u>29,753,460</u>	<u>26,306,502</u>	<u>26,198,972</u>	<u>27,019,540</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	351,093	247,960	145,065	83,735	111,659	3,980	132,733	-	1,171,234	3,938,487
Judicial	737,450	1,340,990	1,078,115	1,063,503	751,034	317,483	237,580	259,272	350,499	212,179
Public Safety	6,629,760	7,252,012	4,900,031	4,574,155	4,599,760	6,063,809	5,177,658	4,301,192	3,993,096	8,994,901
Public Works	14,151,925	12,499,441	14,273,531	15,799,294	11,461,704	11,768,773	15,371,293	19,476,332	17,440,944	15,926,703
Health	39,747,200	40,645,538	50,312,790	43,618,842	45,755,452	48,262,796	51,612,551	51,044,852	61,912,126	57,616,964
Human Services	43,331,457	44,297,048	42,539,985	39,656,298	44,116,911	39,361,546	36,121,824	34,997,044	42,632,176	53,477,821
<i>Total Operating Grants, Contributions & Interest</i>	<u>104,948,885</u>	<u>106,282,989</u>	<u>113,249,517</u>	<u>104,795,827</u>	<u>106,796,520</u>	<u>105,778,387</u>	<u>108,653,639</u>	<u>110,078,692</u>	<u>127,500,075</u>	<u>140,167,055</u>
Capital Grants and Contribution										
Legislative and Executive	687,534	-	-	-	-	-	-	-	-	-
Public Works	5,329,461	1,813,393	9,125,096	5,213,633	5,746,369	9,878,738	9,941,541	8,113,840	13,213,520	9,367,575
Health	-	60,000	-	-	-	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>6,016,995</u>	<u>1,873,393</u>	<u>9,125,096</u>	<u>5,213,633</u>	<u>5,746,369</u>	<u>9,878,738</u>	<u>9,941,541</u>	<u>8,113,840</u>	<u>13,213,520</u>	<u>9,367,575</u>
<i>Total Governmental Revenues</i>	<u>\$ 145,593,601</u>	<u>\$ 142,524,838</u>	<u>\$ 152,542,194</u>	<u>\$ 139,363,382</u>	<u>\$ 141,658,314</u>	<u>\$ 144,834,562</u>	<u>\$ 148,348,640</u>	<u>\$ 144,499,034</u>	<u>\$ 166,912,567</u>	<u>\$ 176,554,170</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	28,520,971	28,191,617	27,395,569	25,445,985	24,698,405	21,870,301	21,687,158	21,513,105	21,349,721	21,335,953
Water	695,936	767,729	771,436	706,998	666,661	702,965	685,037	654,627	678,582	663,841
Sheriff's Webcheck	44,612	42,246	32,316	29,628	23,087	17,552	17,872	23,072	24,410	34,924
Auditor's License Bureau	-	-	-	-	21,235	465,053	432,053	406,387	381,795	323,954
<i>Total Charges for Services</i>	<u>29,261,519</u>	<u>29,001,592</u>	<u>28,199,321</u>	<u>26,182,611</u>	<u>25,409,388</u>	<u>23,055,871</u>	<u>22,822,120</u>	<u>22,597,191</u>	<u>22,434,508</u>	<u>22,358,672</u>
Operating and Capital Grants and Contribution										
Sewer	1,597,820	2,397,309	951,967	510,000	626,545	4,215,837	611,142	619,256	1,624,314	1,077,984
Water	-	-	-	-	14,320	-	-	-	-	-
Sheriff's Webcheck	59,272	39,380	-	29,880	13,778	4,055	-	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<u>1,657,092</u>	<u>2,436,689</u>	<u>951,967</u>	<u>539,880</u>	<u>654,643</u>	<u>4,219,892</u>	<u>611,142</u>	<u>619,256</u>	<u>1,624,314</u>	<u>1,077,984</u>
<i>Total Business-Type Revenues</i>	<u>30,918,611</u>	<u>31,438,281</u>	<u>29,151,288</u>	<u>26,722,491</u>	<u>26,064,031</u>	<u>27,275,763</u>	<u>23,433,262</u>	<u>23,216,447</u>	<u>24,058,822</u>	<u>23,436,656</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 176,512,212</u>	<u>\$ 173,963,119</u>	<u>\$ 181,693,482</u>	<u>\$ 166,085,873</u>	<u>\$ 167,722,345</u>	<u>\$ 172,110,325</u>	<u>\$ 171,781,902</u>	<u>\$ 167,715,481</u>	<u>\$ 190,971,389</u>	<u>\$ 199,990,826</u>
(continued)										

STARK COUNTY, OHIO

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

Expenses	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<i>Primary Government - Governmental Expenses:</i>										
General Government:										
Legislative and Executive	\$ 30,503,830	\$ 28,296,134	\$ 30,036,781	\$ 28,211,176	\$ 29,878,817	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295	\$ 27,652,672	\$ 27,297,677
Judicial	18,905,584	19,105,073	17,153,700	16,924,005	16,811,429	16,307,480	16,001,231	15,400,907	16,259,692	16,619,845
Public Safety	44,800,820	43,830,995	38,436,391	33,410,168	28,867,341	28,923,865	25,848,648	24,784,577	27,189,232	28,967,133
Public Works	26,123,487	28,611,333	23,137,045	24,495,192	24,734,079	24,306,962	21,617,023	23,047,381	23,379,836	23,122,493
Health	81,372,905	83,988,790	79,957,016	83,135,296	82,758,053	81,242,868	85,103,577	85,133,253	84,524,663	84,924,805
Human Services	57,787,013	58,793,151	56,939,955	60,254,313	53,343,216	49,962,740	47,451,793	50,187,453	54,445,251	65,846,396
Other	-	-	-	-	-	-	348,355	61,740	-	-
Intergovernmental	-	-	-	-	-	-	81,216	80,938	79,888	78,984
Interest and Fiscal Charges	743,493	150,296	166,944	191,168	211,834	237,871	390,438	314,500	204,749	219,165
Issuance Costs	-	-	-	-	-	-	-	-	39,378	-
<i>Total Governmental Program Expenses</i>	<u>260,237,132</u>	<u>262,775,772</u>	<u>245,827,832</u>	<u>246,621,318</u>	<u>236,604,769</u>	<u>228,394,489</u>	<u>220,353,684</u>	<u>224,513,044</u>	<u>233,775,361</u>	<u>247,076,498</u>
<i>Business-Type Expenses:</i>										
Sewer	25,927,515	26,780,716	20,659,280	21,168,737	20,264,731	21,435,575	19,833,857	19,795,528	20,779,522	20,085,452
Water	697,501	622,199	848,763	871,128	840,246	652,905	766,593	782,066	729,126	739,637
Molly	-	-	-	27,336	233	233	233	233	233	233
Sheriff's Webcheck	37,043	39,531	24,670	11,906	9,693	16,060	36,721	23,249	29,987	22,295
Auditor's License Bureau	-	-	-	-	44,565	403,397	357,926	297,262	288,313	269,662
<i>Total Business-Type Expenses</i>	<u>26,662,059</u>	<u>27,442,446</u>	<u>21,532,713</u>	<u>22,079,107</u>	<u>21,159,468</u>	<u>22,508,170</u>	<u>20,995,330</u>	<u>20,898,338</u>	<u>21,827,181</u>	<u>21,117,279</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 286,899,191</u>	<u>\$ 290,218,218</u>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>	<u>\$ 257,764,237</u>	<u>\$ 250,902,659</u>	<u>\$ 241,349,014</u>	<u>\$ 245,411,382</u>	<u>\$ 255,602,542</u>	<u>\$ 268,193,777</u>
Net (Expense)/Revenue										
Governmental Activities	(114,643,531)	(120,250,934)	(93,285,638)	(107,257,936)	(94,946,455)	(83,559,927)	(72,005,044)	(80,014,010)	(66,862,794)	(70,522,328)
Business-Type Activities	<u>4,256,552</u>	<u>3,995,835</u>	<u>7,618,575</u>	<u>4,643,384</u>	<u>4,904,563</u>	<u>4,767,593</u>	<u>2,437,932</u>	<u>2,318,109</u>	<u>2,231,641</u>	<u>2,319,377</u>
<i>Total Primary government net expense</i>	<u>(110,386,979)</u>	<u>(116,255,099)</u>	<u>(85,667,063)</u>	<u>(102,614,552)</u>	<u>(90,041,892)</u>	<u>(78,792,334)</u>	<u>(69,567,112)</u>	<u>(77,695,901)</u>	<u>(64,631,153)</u>	<u>(68,202,951)</u>
General Revenues										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	14,453,018	14,353,549	13,977,904	12,657,423	12,428,299	12,485,950	13,727,907	13,628,623	12,956,140	13,384,410
Developmental Disabilities	30,109,778	29,865,904	29,338,193	28,309,379	27,770,824	27,722,491	28,808,507	28,337,364	28,246,152	18,830,418
Emergency Services	584,757	580,540	571,752	554,030	544,151	543,446	544,844	536,497	535,062	527,204
Mental Health	6,090,752	6,023,773	5,915,794	5,741,567	5,642,190	5,675,346	6,310,013	6,230,441	6,230,275	4,646,607
Children's Services	8,489,829	8,435,104	8,294,977	8,101,348	7,906,576	7,923,068	8,370,315	8,285,663	8,266,992	8,157,590
Sales and Use Taxes	33,685,014	33,471,814	33,503,984	32,906,197	32,091,842	29,876,377	22,986,301	9,495,492	20,223,966	29,947,904
Grants and Entitlements not Restricted to Specific Programs	10,813,208	9,796,959	9,593,479	8,875,245	8,776,193	7,735,363	7,839,052	8,864,042	9,501,713	5,906,407
Premium on Debt Issued	-	-	-	-	-	-	-	-	19,433	-
Gain on Sale of Capital Asset	19,187	-	-	-	-	-	3,136	-	-	1,765,187
Revenue in Lieu of Taxes	167,389	-	-	-	-	-	-	-	-	-
Investment Earnings	2,754,745	1,594,463	1,638,767	1,042,676	931,681	541,889	1,037,341	1,540,817	1,849,388	2,096,438
Miscellaneous	<u>4,935,078</u>	<u>3,867,357</u>	<u>5,591,998</u>	<u>9,897,609</u>	<u>4,515,939</u>	<u>5,538,395</u>	<u>5,775,906</u>	<u>6,722,592</u>	<u>4,218,910</u>	<u>10,352,524</u>
<i>Total Governmental Revenues</i>	<u>112,102,755</u>	<u>107,989,463</u>	<u>108,426,848</u>	<u>108,085,474</u>	<u>100,607,695</u>	<u>98,042,325</u>	<u>95,403,322</u>	<u>83,641,531</u>	<u>92,048,031</u>	<u>95,614,689</u>
<i>Business-Type Revenues</i>										
Premium on Debt Issued	-	-	-	-	-	-	-	-	51,310	-
Miscellaneous	231,611	128,662	138,905	47,019	42,466	42,805	29,080	66,827	53,013	63,653
<i>Total Business-Type Revenues</i>	<u>231,611</u>	<u>128,662</u>	<u>138,905</u>	<u>47,019</u>	<u>42,466</u>	<u>42,805</u>	<u>29,080</u>	<u>66,827</u>	<u>104,323</u>	<u>63,653</u>
<i>Transfers</i>	<u>-</u>	<u>(342,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>	<u>14,462</u>	<u>-</u>	<u>-</u>
<i>Total General Revenues</i>	<u>112,334,366</u>	<u>108,118,125</u>	<u>108,565,753</u>	<u>108,132,493</u>	<u>100,650,161</u>	<u>98,085,130</u>	<u>95,432,402</u>	<u>83,708,358</u>	<u>92,152,354</u>	<u>95,678,342</u>
Transfers	-	342,174	-	-	-	-	10	(14,462)	-	-
<i>Change in Net Position</i>										
Governmental Activities	\$ (2,540,776)	\$ (11,919,297)	\$ 15,141,210	\$ 827,538	\$ 5,661,240	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059	\$ 25,185,237	\$ 25,092,361
Business-Type Activities	<u>4,488,163</u>	<u>3,782,323</u>	<u>7,757,480</u>	<u>4,690,403</u>	<u>4,947,029</u>	<u>4,810,398</u>	<u>2,467,002</u>	<u>2,399,398</u>	<u>2,335,964</u>	<u>2,383,030</u>
<i>Total Primary Government</i>	<u>\$ 1,947,387</u>	<u>\$ (8,136,974)</u>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>	<u>\$ 10,608,269</u>	<u>\$ 19,292,796</u>	<u>\$ 25,865,290</u>	<u>\$ 6,012,457</u>	<u>\$ 27,521,201</u>	<u>\$ 27,475,391</u>

Source: Stark County Auditor

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

Fund Balances	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>General Fund</i>					
Nonspendable	\$ 2,006,979	\$ 1,880,719	\$ 1,449,912	\$ 1,254,896	\$ 1,317,935
Committed	4,908,358	3,786,832	3,024,704	2,502,206	1,703,979
Assigned	3,416,602	8,933,840	3,573,713	4,905,509	2,681,124
Unassigned	13,833,763	7,145,025	8,631,302	8,463,295	11,289,505
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>\$ 24,165,702</u>	<u>\$ 21,746,416</u>	<u>\$ 16,679,631</u>	<u>\$ 17,125,906</u>	<u>\$ 16,992,543</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,267,074	\$ 1,957,478	\$ 2,260,794	\$ 2,163,546	\$ 2,676,051
Restricted	120,274,319	119,238,169	111,194,025	104,521,652	107,138,021
Committed	9,184,182	6,508,123	6,747,674	5,126,179	3,311,145
Assigned	6,775	6,775	6,775	6,775	-
Unassigned	(77,775)	(3,141,066)	(185,446)	(493,465)	(456,223)
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>\$ 131,654,575</u>	<u>\$ 124,569,479</u>	<u>\$ 120,023,822</u>	<u>\$ 111,324,687</u>	<u>\$ 112,668,994</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2018, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis. In 2009 these funds were included in all other governmental funds.

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

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 1,398,036	\$ 2,027,444	\$ 3,127,814	\$ 3,052,608	N/A
1,100,153	772,835	877,069	755,080	N/A
4,404,094	6,369,772	8,749,254	5,036,743	N/A
11,308,056	8,209,521	3,115,142	10,244,923	N/A
N/A	N/A	N/A	N/A	2,268,002
N/A	N/A	N/A	N/A	13,572,152
<u>\$ 18,210,339</u>	<u>\$ 17,379,572</u>	<u>\$ 15,869,279</u>	<u>\$ 19,089,354</u>	<u>\$ 15,840,154</u>
\$ 1,981,377	\$ 2,048,857	\$ 1,984,456	\$ 1,980,602	N/A
101,514,442	95,632,821	89,790,305	81,545,184	N/A
2,579,427	1,572,818	2,065,900	2,158,822	N/A
6,775	6,775	6,775	-	N/A
(193,581)	(162,244)	-	-	N/A
N/A	N/A	N/A	N/A	19,295,425
N/A	N/A	N/A	N/A	48,458,987
<u>\$ 105,888,440</u>	<u>\$ 99,099,027</u>	<u>\$ 93,847,436</u>	<u>\$ 85,684,608</u>	<u>\$ 67,754,412</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Property and Other Local Taxes	\$ 60,171,117	\$ 59,510,453	\$ 58,244,262	\$ 55,217,131	\$ 54,129,365
Permissive Sales Tax	33,501,421	33,596,246	33,528,718	32,751,360	31,979,828
Revenue in Lieu of Taxes	167,389	-	-	-	-
Charges for Services	32,669,438	32,656,691	28,639,427	27,730,525	27,182,526
Licenses and Permits	377,027	457,098	299,185	251,894	233,296
Fines and Forfeitures	1,129,705	882,709	927,782	1,055,664	1,148,721
Intergovernmental	120,737,449	119,630,628	126,895,115	119,429,871	122,703,405
Special Assessments	399,171	454,108	510,596	620,236	600,451
Interest	2,764,180	1,599,591	1,641,268	1,043,176	931,834
Rent	451,551	371,971	320,208	315,833	550,887
Other	<u>4,458,331</u>	<u>3,949,886</u>	<u>5,573,051</u>	<u>9,902,979</u>	<u>4,300,640</u>
Total Revenues	<u>256,826,779</u>	<u>253,109,381</u>	<u>256,579,612</u>	<u>248,318,669</u>	<u>243,760,953</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	29,461,132	30,317,103	31,373,763	30,944,118	30,002,334
Judicial	17,256,118	17,510,744	16,550,976	16,978,858	17,034,234
Public Safety	39,493,419	37,358,004	36,145,293	31,904,263	28,706,948
Public Works	17,400,704	18,407,971	16,712,943	18,567,706	17,767,151
Health	80,353,536	82,787,301	78,843,112	83,414,868	82,613,279
Human Services	53,915,273	53,792,337	56,989,106	59,566,352	54,167,000
Other	-	-	-	-	238,734
Capital Outlay	11,972,160	16,099,052	10,979,920	7,474,888	7,296,981
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	12,596,006	569,764	604,615	1,220,281	1,046,191
Interest and Fiscal Charges	743,493	150,294	166,944	191,168	211,834
Issuance Costs	-	-	-	-	-
Total Expenditures	<u>263,191,841</u>	<u>256,992,570</u>	<u>248,366,672</u>	<u>250,262,502</u>	<u>239,084,686</u>
Excess of Revenues Over (Under)					
Expenditures	(6,365,062)	(3,883,189)	8,212,940	(1,943,833)	4,676,267
Other Financing Sources (Uses)					
Transfers In	6,886,362	2,734,574	3,500,000	4,070,000	2,350,000
Proceeds from Loans	466,066	1,043,489	-	-	600,000
Proceeds from Sale of Capital Assets	37,266	109,968	39,920	136,345	286,491
Inception of Capital Lease	-	-	-	523,846	-
General Obligation Bonds Issued	15,170,000	-	-	-	-
Transfers Out	(6,886,362)	(2,392,400)	(3,500,000)	(4,070,000)	(2,350,000)
Proceeds of Bond Anticipation Notes	-	12,000,000	-	-	-
Premium on Debt Issued	196,112	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>15,869,444</u>	<u>13,495,631</u>	<u>39,920</u>	<u>660,191</u>	<u>886,491</u>
Net Change in Fund Balances	<u>\$ 9,504,382</u>	<u>\$ 9,612,442</u>	<u>\$ 8,252,860</u>	<u>\$ (1,283,642)</u>	<u>\$ 5,562,758</u>
Debt Service as a Percentage of					
Noncapital Expenditures	5.39%	0.30%	0.34%	0.60%	0.56%

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 53,625,012	\$ 57,106,797	\$ 56,185,752	\$ 55,600,739	\$ 49,831,845
29,680,931	20,403,559	10,733,594	22,357,457	24,059,402
-	-	-	-	-
27,278,072	28,446,911	24,859,849	24,866,762	26,012,183
314,850	162,924	121,161	118,280	130,740
1,135,947	1,168,340	1,017,551	981,762	562,994
121,185,821	123,575,939	135,239,584	151,962,425	150,854,585
618,987	622,740	620,052	539,945	639,461
542,138	1,037,657	1,542,041	1,850,651	2,096,438
467,689	316,080	336,511	323,464	327,095
<u>5,771,905</u>	<u>5,556,547</u>	<u>6,722,589</u>	<u>7,286,332</u>	<u>7,886,290</u>
<u>240,621,352</u>	<u>238,397,494</u>	<u>237,378,684</u>	<u>265,887,817</u>	<u>262,401,033</u>

27,254,771	23,405,244	25,045,141	27,315,200	26,473,960
16,310,522	15,726,755	15,565,920	16,597,403	16,376,811
27,442,927	26,725,577	24,272,009	27,873,870	28,951,667
19,500,169	18,091,609	21,663,175	20,785,434	18,182,018
80,428,676	84,797,155	85,022,929	83,583,620	84,120,127
49,892,891	46,868,998	50,702,956	58,205,760	66,055,378
-	348,355	61,740	-	-
10,883,976	12,349,956	8,396,772	11,097,607	12,546,755
-	81,216	80,938	79,888	78,984
1,298,678	1,328,698	1,357,040	553,869	450,026
237,871	406,893	315,117	203,428	220,862
-	-	-	<u>39,378</u>	-
<u>233,250,481</u>	<u>230,130,456</u>	<u>232,483,737</u>	<u>246,335,457</u>	<u>253,456,588</u>

7,370,871	8,267,038	4,894,947	19,552,360	8,944,445
1,880,000	608,954	350,000	872,419	34,397
172,408	259,301	-	-	2,339,501
76,901	46,052	47,806	79,881	1,882,863
-	-	-	-	67,549
-	-	-	-	-
(1,880,000)	(608,944)	(350,000)	(1,067,769)	(34,397)
-	-	-	2,578,072	-
-	-	-	19,433	-
-	-	-	<u>(855,000)</u>	-
<u>249,309</u>	<u>305,363</u>	<u>47,806</u>	<u>1,627,036</u>	<u>4,289,913</u>

<u>\$ 7,620,180</u>	<u>\$ 8,572,401</u>	<u>\$ 4,942,753</u>	<u>\$ 21,179,396</u>	<u>\$ 13,234,358</u>
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0.69%

0.80%

0.75%

0.32%

0.28%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals			Ratio	Direct Tax Rate (3)
	Estimated		Estimated		Estimated		Estimated				
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value			
2018	\$ 6,951,967,970	\$ 19,862,765,629	\$ 504,844,520	\$ 2,019,378,080	-	-	\$ 7,456,812,490	\$ 21,882,143,709	34.1	11.50	
2017	6,847,653,240	19,564,723,543	471,435,540	1,885,742,160	-	-	7,319,088,780	21,450,465,703	34.1	11.50	
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	11.50	
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50	
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50	
2013	6,102,068,950	17,434,482,714	326,437,220	1,169,600,560	-	-	6,428,506,170	18,604,083,274	34.6	11.50	
2012	6,835,116,050	19,528,903,000	272,777,130	1,091,108,520	-	-	7,107,893,180	20,620,011,520	34.5	11.50	
2011	6,819,977,680	19,485,650,514	259,195,100	1,036,780,400	-	-	7,079,172,780	20,522,430,914	34.5	11.50	
2010	6,841,753,930	19,547,868,371	259,195,100	1,036,780,400	-	-	7,100,949,030	20,584,648,771	34.5	11.50	
2009	7,076,445,030	20,218,414,371	236,131,280	944,525,120	14,966,780	149,667,800	7,327,543,090	21,312,607,291	34.4	10.10	

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

(2) The percentage for all real property was 35%, for public utility property was 25% (2009), and for tangible personal property inventory, machinery and equipment, 0% (2009); local telephone company property placed into use after 1995 and all long distance and cellular property, 10% (2009); telephone company legacy property, 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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<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	6.80	6.80	6.80	6.80	5.40
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	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	11.50	11.50	11.50	11.50	10.10
<u>Townships</u>										
Bethlehem	4.00	4.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	14.00	14.00	14.00	11.10	11.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	9.10	9.10	9.10	9.10	9.10	6.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	9.10	6.10	6.10	6.10	6.10	6.10
Jackson	19.25	19.25	19.25	17.75	16.50	15.50	15.50	15.50	15.50	15.50
Jackson - Hills & Dales Village	11.80	11.80	11.80	10.30	10.30	9.30	9.30	9.30	9.30	9.30
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.05	16.05	16.05	16.05	15.05	13.80	13.80	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	11.10	11.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	6.20	6.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	11.00	11.00	11.00	10.25	9.25	9.25	9.25	9.25	9.25	9.25
Nimishillen	12.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00	8.00
Nimishillen - Louisville City	11.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-	-
Osnaburg	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Osnaburg - Canton City	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Paris	4.60	4.60	4.60	4.60	4.60	5.00	6.50	6.50	6.50	6.50
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	1.20	2.70	2.70	2.70	2.70
Perry	16.89	16.89	16.89	14.89	12.15	12.15	12.15	12.15	12.15	12.15
Perry - Canton City	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00	5.00	-
Perry - Massillon City	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00	-	-
Perry - Navarre Village	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	17.95	17.95	15.95	13.95	12.45	12.45	12.45	12.45	12.45	12.45
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.75	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.75	4.75
Washington - Alliance City	3.85	3.10	3.10	3.10	3.10	3.10	2.60	2.60	2.85	2.85

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<u>School Districts</u>										
Alliance CSD	61.10	61.20	61.60	62.20	62.10	62.10	60.60	60.40	60.80	60.70
Brown LSD	51.50	50.80	50.80	50.70	50.70	43.50	43.50	43.50	44.10	44.10
Canton CSD	75.80	75.80	76.40	80.90	77.90	77.90	75.20	66.70	66.40	66.40
Canton LSD	56.10	55.90	55.80	57.90	58.10	50.10	50.10	50.10	50.10	50.10
Fairless LSD	48.60	48.70	49.00	50.70	50.60	50.30	49.90	50.20	50.40	50.30
Jackson LSD	51.40	51.50	52.00	53.10	53.20	53.40	53.10	53.10	52.70	47.40
Lake LSD	77.10	76.90	76.70	71.70	71.70	71.70	71.50	71.50	71.50	71.50
Louisville CSD	58.70	59.50	59.60	60.70	60.70	55.40	53.40	52.90	52.90	53.80
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	55.30	55.80	56.00	57.00	57.10	56.70	45.70	48.70	50.10	49.50
Minerva LSD	43.60	43.70	44.00	44.90	45.20	45.20	45.20	45.30	45.00	44.90
North Canton CSD	78.70	78.70	78.70	78.80	78.80	76.40	76.00	76.00	72.00	72.30
Northwest LSD	55.00	55.10	55.20	56.00	56.00	56.10	55.00	55.00	55.50	58.50
Osnaburg LSD	63.40	63.40	63.80	64.20	64.20	64.20	63.70	64.40	64.40	64.40
Perry LSD	47.80	47.90	48.30	49.10	49.20	49.20	48.40	48.40	48.40	47.80
Plain LSD	63.50	63.50	63.50	63.60	63.60	63.40	63.60	63.60	63.60	57.00
Sandy Valley LSD	48.40	48.60	48.90	50.40	50.50	50.80	50.50	50.60	50.60	50.40
Southeast LSD	49.20	49.55	49.95	50.25	51.35	51.35	51.35	51.40	44.40	44.50
Tuscarawas Valley LSD	42.60	42.60	44.00	44.60	35.80	35.90	36.00	36.00	36.10	36.10
Tuslaw LSD	64.30	64.70	65.10	65.80	66.00	66.00	65.50	65.50	59.30	59.80
<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	4.60	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.70	4.60	3.60	3.80	4.10	3.80	3.70	3.70	3.70	3.70
Canton	8.40	8.40	7.40	7.40	7.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	21.90	21.90	18.90	18.90	18.90	18.90	18.90	18.90	18.15	18.15
Hartsville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	25.50	25.50	25.50	20.50	20.50	15.50	15.50	17.50	17.50
Limaville	9.90	9.90	9.90	9.90	9.90	9.90	1.90	9.90	9.90	9.90
Magnolia	25.90	25.90	25.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	5.50	7.30	7.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	15.40	15.40	20.40	20.40	20.40	20.40	20.40	20.40	18.40	18.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50
Canal Fulton Public Library	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-
Massillon Public Library	2.90	2.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Mohawk Valley Joint Fire District	3.50	3.50	3.50	-	-	-	-	-	-	-
Navarre Bethlehem Joint Fire District	3.50	3.50	-	-	-	-	-	-	-	-
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	0.50	0.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-	-
Stark County District Library	1.70	1.70	1.70	1.70	1.70	1.70	1.00	1.00	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	5.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Sandy Creek Joint Fire District	4.00	4.00	4.00	4.00	4.00	4.00	-	-	-	-

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

11

Year	Current Tax Levy	Total Adjusted Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2018	\$ 67,549,436	\$ 69,521,419	\$ 66,125,499	97.89 %	\$ 1,971,983	\$ 68,097,481	97.95 %	\$ 6,268,843	9.28 %
2017	66,500,652	68,928,917	65,030,666	97.79	2,428,265	67,458,931	97.87	6,654,717	10.01
2016	65,268,507	67,496,252	63,830,082	97.80	2,227,745	66,057,827	97.87	6,956,177	10.66
2015	62,795,838	65,015,657	61,105,609	97.31	2,219,819	63,325,428	97.40	6,980,108	11.12
2014	62,011,496	64,231,784	59,750,739	96.35	2,220,288	61,971,027	96.48	6,675,713	10.77
2013	61,145,678	63,431,220	59,399,047	97.14	2,285,542	61,684,589	97.25	6,710,250	10.97
2012	64,817,286	67,335,082	62,829,528	96.93	2,517,796	65,347,323	97.05	5,975,907	9.22
2011	64,649,883	66,960,442	62,215,790	96.23	2,310,559	64,526,349	96.36	5,289,029	8.18
2010	64,529,849	66,427,044	62,347,277	96.62	1,897,195	64,244,472	96.71	4,587,641	7.11
2009	53,066,270	54,807,400	51,289,784	96.65	1,741,130	53,030,914	96.76	3,965,656	7.47

(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
2018	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00	\$ 295,597	0.00 %
2017	-	-	0.00	-	-	0.00 %	295,597	0.00
2016	-	-	0.00	-	-	0.00	295,597	0.00
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00
2013	-	-	0.00	1,005	1,005	0.00	314,391	0.00
2012	-	-	0.00	15,769	15,769	0.00	318,139	0.00
2011	-	-	0.00	11,685	11,685	0.00	319,890	0.00
2010	84,334	84,319	99.98	48,677	132,997	157.70	320,975	380.60
2009	151,164	150,898	99.82	234,172	385,070	254.74	272,886	180.52

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2018		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Belden Park Delaware LLC	\$ 22,050,030	0.30%
Strip Delaware LLC	17,717,170	0.24%
Deville Developments LLC	16,481,190	0.22%
HRM Enterprises Inc	12,304,800	0.17%
Sterilite Corporation of Ohio	11,911,340	0.16%
TimkenSteel Corporation	11,527,780	0.15%
Belden Mall LLC	10,716,900	0.14%
Timken Company	10,240,050	0.14%
DHSC LLC	8,965,300	0.12%
Alliance Ventures Inc	8,604,050	0.12%
Total	\$ 130,518,610	1.75%
Total County Assessed Valuation	\$ 7,456,812,490	

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

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2018

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 206,269,980	2.77%
Ohio Edison	103,958,990	1.39%
AEP Ohio Transmission Company Inc	93,718,370	1.26%
East Ohio Gas	51,227,840	0.69%
Aqua Ohio Inc	36,044,930	0.48%
Columbia Gas of Ohio Inc	8,900,750	0.12%
Columbia Gas Transmission	2,517,680	0.03%
Cleveland Electric Illuminating	759,230	0.01%
Northeast Ohio Natural Gas Corp	398,910	0.01%
RBS Asset Finance	163,410	0.00%
Total	\$ 503,960,090	6.76%
Total County Assessed Valuation	\$ 7,456,812,490	

2009

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

Source: Stark County Auditor

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

Industry	2018			2017		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 5,075,402	1	17.21%	\$ 4,698,291	1	15.86%
General Merchandise Retailers	3,398,252	2	11.52%	2,949,640	2	9.96%
Building Material and Garden	2,636,455	3	8.94%	2,452,593	4	8.28%
Accommodation and Food Services	2,173,526	4	7.37%	2,160,647	5	7.29%
Miscellaneous Store Retailers	1,985,436	5	6.73%	2,945,457	3	9.94%
Information	1,641,091	6	5.57%	1,700,608	6	5.74%
Real Estate, and Rental	1,402,927	7	4.76%	1,076,561	9	3.63%
Food and Beverage	1,240,011	8	4.21%	1,208,343	8	4.08%
Clothing and Clothing Access	1,073,444	9	3.64%	-	-	0.00%
Manufacturing	988,580	10	3.35%	-	-	0.00%
Finance and Insurance	-	-	0.00%	1,403,198	7	4.74%
Administration & Support	-	-	0.00%	886,357	10	2.99%
Total	21,615,124			21,481,695		
Total County Sales Tax	\$ 29,486,780		73.30%	\$ 29,626,821		72.51%

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>
2018	\$ 1,499,084	\$ 1,507,484	100.6%	\$ 146,640
2017	1,489,639	1,547,226	103.9%	162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601
2012	1,616,311	1,629,978	100.8%	170,491
2011	1,776,845	1,689,338	95.1%	163,521
2010	1,774,552	1,864,921	105.1%	167,487
2009	1,657,687	1,641,477	99.0%	172,205

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type
Last Ten Years

<u>Fiscal Year</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 2,369,646	\$ 2,668,777	\$ 2,965,544	\$ 3,309,267	\$ 3,728,519	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344	\$ 5,345,029	\$ 3,945,255
SIB Loan	-	-	-	-	504,274	993,753	1,760,317	2,553,391	3,354,594	3,354,594
General Obligation Bonds	15,170,000	-	-	-	-	-	-	-	-	-
OPWC Loan	4,418,487	4,151,215	3,285,825	3,454,899	3,613,973	3,163,046	3,125,322	3,000,704	3,135,387	2,339,501
Notes	-	12,000,000	-	-	-	-	-	-	-	-
Capital Leases	101,370	199,450	294,347	386,185	-	-	-	2,185	10,654	86,809
<i>Business Type Activities</i>										
General Obligation Bonds	4,010,353	4,307,667	5,797,969	7,571,313	9,269,130	10,888,560	12,463,197	13,992,756	15,487,384	11,839,470
OPWC Loan	580,995	687,170	832,198	661,980	616,095	482,717	373,417	452,405	552,330	418,869
OWDA Loans	2,242,084	3,105,991	4,036,547	5,154,544	6,326,953	7,549,027	8,721,358	9,829,089	10,899,798	11,438,391
Intergovernmental Loans	57,981,655	41,405,404	10,921,058	12,388,433	13,893,672	15,417,236	-	-	-	-
<i>Total Primary Government</i>	<u>\$ 86,874,590</u>	<u>\$ 68,525,674</u>	<u>\$ 28,133,488</u>	<u>\$ 32,926,621</u>	<u>\$ 37,952,616</u>	<u>\$ 42,630,497</u>	<u>\$ 30,977,200</u>	<u>\$ 34,762,874</u>	<u>\$ 38,785,176</u>	<u>\$ 33,422,889</u>
Percentage of Personal Income (1)	0.51%	0.41%	0.17%	0.21%	0.25%	0.29%	0.24%	0.28%	0.31%	0.27%
Per Capita (2)	\$ 233.80	\$ 183.94	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68	\$ 103.27	\$ 88.54
Percentage of actual value of taxable property (3)	0.40%	0.32%	0.13%	0.17%	0.20%	0.23%	0.15%	0.16%	0.19%	0.16%

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, 2018

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Tax Year '17 Collection Year 2018	\$ 7,456,812,490	\$ 7,456,812,490
Debt Limitation	184,920,312	74,568,125
Total Outstanding Debt:		
General Obligation Bonds	19,180,353	19,180,353
Special Assessment Bonds	2,369,646	2,369,646
OWDA Loans	2,242,084	2,242,084
OPWC Loans	4,999,483	4,999,483
Intergovernmental Loans	57,981,654	57,981,654
Total	86,773,220	86,773,220
Exemptions:		
General Obligation Bonds - Enterprise	19,180,353	19,180,353
Special Assessment Bonds	2,369,646	2,369,646
OWDA Loans	2,242,084	2,242,084
OPWC Loans	4,999,483	4,999,483
Intergovernmental Loans	57,981,654	57,981,654
Total	86,773,220	86,773,220
Net Debt	-	-
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$ 184,920,312	\$ 74,568,125

(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	178,920,312
	\$ 184,920,312

(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 (1)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)	Personal Income (4)	Per Capita Personal Income (4)
2018	371,574	41.8	54,817	4.9	\$ 17,015,488,182	\$ 45,793
2017	372,542	41.0	56,152	5.2	16,601,652,372	44,202
2016	375,586	41.0	56,739	5.4	16,118,273,190	42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
2013	375,432	40.5	59,098	6.8	14,659,117,872	39,046
2012	374,868	41.0	59,273	7.3	13,244,086,440	35,330
2011	375,087	40.6	60,017	9.2	12,531,687,000	33,410
2010	375,586	40.4	61,185	11.3	12,504,760,284	33,294
2009	379,466	40.3	61,338	11.2	12,442,595,000	32,790

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 2010.

2009 Median Age obtained from the Ohio Department of Development website.

Sources: (1) U.S. Bureau of the Census and Ohio Department of Development,
Office of Strategic Research

(2) Stark County Educational Service Center

(3) Ohio Bureau of Employment Services

(4) Bureau of Economic Analysis for 2009-2011.

2012 -2018 personal income was calculated by multiplying population
and per capita personal income.

2014 per capita personal income was increased by 3.50 percent, 2015 per capita
personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was
increased by 2.7 percent consistent with the Bureau of Economic Analysis for 2013 to 2014 and 2014 to 2015 and 2016 to 2017.
3.6 percent increase for 2018.

Ohio percent change due to the unavailability of the local area data.

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2018			2009		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	3.84%	5,001	1	2.93%
TimkenSteel Corporation	2,659	2	1.50%	3,522	2	2.07%
Mercy Medical Center	2,655	3	1.50%	2,607	4	1.53%
County of Stark	2,412	4	1.36%	2,649	3	1.55%
Freshmark, Inc.	1,846	5	1.04%	1,188	6	0.70%
Canton City Board of Education	1,599	6	0.90%	1,935	5	1.13%
Walmart	1,209	7	0.68%	-	-	-
The Timken Company	1,049	8	0.59%	-	-	-
Stark State College	987	9	0.56%	-	-	-
Workshops, Inc.	624	10	0.35%	775	8	0.45%
Alliance Community Hospital	-	-	-	1,067	7	0.63%
Affinity Hospital	-	-	-	743	9	0.44%
Fisher Foods	-	-	-	698	10	0.41%
Total	21,840		12.33%	20,185		11.84%
Total Employment within the County	177,100			170,500		

Source: Human Resources of Listed Companies

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

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

Primary Government:	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Government:										
Legislative and Executive	176	178	177	175	267	243	216	222	257	278
Judicial	366	369	322	313	277	260	276	250	257	262
Public Safety	318	309	422	403	321	333	279	261	293	308
Public Works	81	85	93	92	96	103	102	104	107	113
Health	457	544	562	621	648	679	668	651	659	673
Human Services	519	519	518	551	535	513	504	488	552	507
Proprietary:										
Sewer	84	79	81	80	75	78	73	75	75	76
Water	3	3	3	4	4	4	4	4	3	2
Fiduciary:										
Agency Funds	<u>408</u>	<u>411</u>	<u>354</u>	<u>338</u>	<u>383</u>	<u>393</u>	<u>377</u>	<u>390</u>	<u>397</u>	<u>441</u>
Total - Government Employees	2,412	2,497	2,532	2,577	2,606	2,606	2,499	2,445	2,600	2,660

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Ten Years

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	127	139	152	143	159	160	170	121	53	74
Recorder - number of deeds recorded	15,465	13,697	13,005	15,123	12,499	12,979	14,351	12,518	12,292	13,388
Auditor - number of parcels billed	197,170	195,088	194,859	194,573	194,526	196,893	197,148	196,136	194,262	188,522
Auditor - number of warrants issued	43,963	44,988	45,788	45,738	42,961	44,193	45,467	46,189	51,769	50,912
Judicial										
Probate Court Cases	1,658	1,441	1,405	1,545	1,376	1,371	1,926	2,486	2,433	2,695
Public Safety (Sheriff)										
Number of Traffic Stops	6,503	5,952	5,156	6,087	8,254	5,471	6,456	6,938	8,403	6,416
Number of inmates	484	419	414	492	422	397	290	290	281	403
Public Works (Engineer)										
Roads Resurfaced (miles)	61	59	44	40	34	40	43	30	15	26
Bridges Repaired	5	6	7	5	3	5	7	4	3	2
Health										
Mental Health - People Served	20,949	20,552	19,316	18,580	16,732	16,294	13,724	15,648	15,274	14,797
SCBDD - People Served in Clinic	16,994	25,387	27,862	16,726	23,599	32,608	33,064	33,064	37,297	43,460
EMA, HAZMAT AND 911-People Served	371,574	375,586	375,586	375,165	375,736	375,432	374,868	375,586	379,466	378,664
Human Services (SCDJFS)										
Children in programs	345	391	361	400	513	438	410	473	500	483
Support Dollars Collected	\$ 59,003,972	\$ 59,960,791	\$ 61,467,540	\$ 62,453,856	\$ 63,045,023	\$ 62,856,349	\$ 62,895,175	\$ 63,588,358	\$ 64,514,737	\$ 65,406,306
Number of Cases from Reports	3,063	3,506	2,892	2,572	2,778	3,135	2,829	2,689	3,204	2,868
<i>Business Activities</i>										
Sewer										
Connections	47,689	47,541	47,504	47,248	46,871	46,487	46,195	45,933	45,715	45,409
Miles	735	731	730	728	728	728	723	721	720	720

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	21	21	20	19	19	19	19	18	18	19
Public Safety										
Marked Vehicles	62	75	74	71	65	67	70	72	67	61
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	406	407	407	407	408	408	408	408	409	409
Township Roads (in miles)	1,317	1,315	1,314	1,313	1,314	1,314	1,311	1,311	1,309	1,309
Bridges	329	333	329	329	333	333	333	333	333	333
Health										
SCBDD Buildings	12	12	12	12	12	13	13	13	13	13
SCBDD Buses and Vans	78	87	98	104	107	107	107	101	140	132
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	81	85	84	82	82	82	80	80	80	83
Total Lines (in miles)	734	731	730	728	728	728	723	721	720	720
Water										
Total Lines (in miles)	46	46	45	45	45	45	45	45	45	45

Source: Stark County Departments